


Report of the Trustees and
Independently Examined Financial Statement For The Year Ended
31 December 2024
For
Barrhead United Reformed Church SC011628

Voluntary Action East Renfrewshire SCIO


60 Busby Road
Clarkston
East Renfrewshire
G76 7AT

Scottish Charity: SC028103

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**Report of the Trustees
For the Year Ended 31 December 2024**

The Deacons of Barrhead United Reformed Church in their capacity as Charity Trustees present their report with the final financial statements of the Charity for the year ended 31 December 2018. The Trustees have adopted the provision of the Statement of Balances for Payment and Receipt Accounts by Independent Examination.

Registered Address

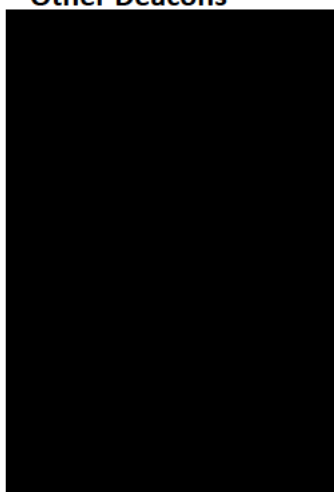
Barrhead United Reformed Church
64 Lowndes Street
Barrhead
G78 1QX

Office Bearers



President & Treasurer
Vice-president
Secretary

Other Deacons



Minister



Structure and Governance

Barrhead United Reformed Church is an unincorporated organisation and establishment in terms of the United Reform Church Act 2000 and became a registered Scottish Charity on 15 May 1956. The congregation have the right to call a Minister who is an ordained Minister of word and sacrament in the United Reformed Church, and elect and ordain elders.

Report of the Trustees For the Year Ended 31 December 2023

Trustee Recruitment and Appointment

New Trustees are actively sought in the course of the activities of the Church from its congregation.

Objectives and Activities

Purpose of Barrhead United Reformed Church

The advancement of religion, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation, The promotion of religious or racial harmony, The promotion of equality and diversity, The advancement of environmental protection or improvement, Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Statement of Main Activities in Relation to these Objectives

The Church opens regularly for Public Worship on Sundays at 11.15a.m.
Other Public Services of Worship are held on special occasions.

The Church operates a Community Café. The Café is also used by other Christian and Secular Groups and is regarded as a Hub for the Community Christian Witness.

Financial Review

There was an increase in income this financial year, which was more than expected with the current cost of living crisis. The charity has reserves of £ 209,159 of which £ 140,616 is a restricted fund held in the Fabric account to ensure sufficient funding for future building repairs, and free reserves of £ 68,544.

The surplus for the financial year for the general fund of £6,935 compared to a surplus of (£6,935) in 2023. The surplus in the restricted Fabric account was £ 1,003 compared to a surplus of (£1,621) in 2023. The Trustees continue to monitor a strict budget control. The Charity Trustees are of the opinion that the funds available are adequate.

Statement As To Disclosure Of Information To Independent Examiner

So far as the Board of Trustees is aware, there is no relevant information of which the Independent Examiner is unaware.

ON BEHALF OF THE Board of Trustees:



29/4/25



President/Treasurer

31 December 2024

Report of the Independent Examiner to the Board of Trustees of Barrhead United Reformed Church

I have examined the financial statements of Barrhead United Reformed Church for the year ended 31 December 2024 on pages Five To Nine.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts

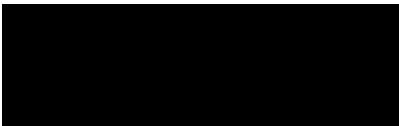
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



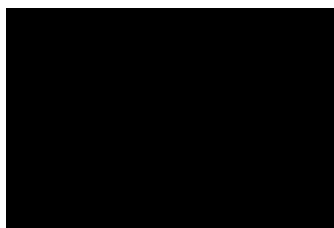
Date: 29/4/25

Name:



Relevant qualification: BA

Address:



Statement of Receipt and Payments For the Year Ended 31 December 2024

Receipts				
	Unrestricted funds to nearest £	Restricted funds to nearest £	2024 Total funds current period to nearest £	2023 Total funds last period to nearest £
Voluntary Income	51,916		51,916	37,575
fundraising activities	20,362	-	20,362	22,573
Investment income	-	2,015	2,015	1,621
Total receipts	72,278	2,015	74,293	61,769
Payments				
Charitable activities	50,697	1,012	51,709	46,144
fundraising activities	10,535	-	10,535	7,069
Grants & Donations	-			
Governance costs:	-			-
Total payments	-61,232	1,012	62,244-	53,213
Net receipts / (payments)	11,046	1,003	12,049	8,556
Transfer to/(from) funds			-	-
Surplus/(Deficit) for year	11,046	1,003	12,049	8,556

Statement of Balances

For the Year Ended 31 December 2024

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £		Total last period to nearest £
Cash and bank balances at start of year	57,498	139,613	197,111		188,555
Surplus / (deficit) shown on receipts and payments account	11,046	1,003	12,049		8,556
Cash and bank balances at end of year	68,544	140,616	209,159		197,111
			2024		2023
<u>BANK ACCOUNTS</u>					
General Account			36,998.37		30,166.85
Fabric Account			140,615.56		138,750.922
Community Cafe			31,545.53		28,193.05
			<u>209,159.46</u>		<u>197,110.82</u>

Approved by the Trustees and signed on their behalf.

Signature

Print Name

Date signed

..... 



...29/4/25.....

Position President/Treasurer

Notes to the Accounts For the Year Ended 31 December 2024

1 Accounting Policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least twelve months from the date of the approval of the financial statements. Accordingly the financial statements are prepared on a going concern basis.

b) Funds structure

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Further details of unrestricted fund is disclosed in notes 5 & 6

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received £135,000 designated to meet any major repairs and maintenance.

Further details of restricted fund is disclosed in notes 7 & 8

c) Tangible fixed assets

In addition to the balance sheet the Church owns the Church hall at 2 Arthurlie Street Barrhead together with the fixtures and equipment therein. It also owns the Manse at 75 St Mary's Gardens Barrhead. These assets are not capitalised.

2 Legal Status

The charity is an unincorporated organisation and establishment in terms of the United Reform Church Act 2000 and became a registered Scottish Charity.

3 Related party transaction and trustee's expenses and remuneration

During the year payments were made to the United Reformed Church, Ministry Mission Fund. This payment was approved by the Deacons.

Further details are disclosed in note 6.

No Trustees received expenses payments.

Notes to the Accounts

For the Year Ended 31 December 2024

4 Income from Donations

	2024	2023
	£	£
Small miscellaneous	11,167	2,895

5 Income from charitable activities unrestricted fund

	2024	2023
	£	£
Collections	22,216	20,429
HMRC	0	0
Assessment Contributions		40
Gift collection		866.69
Fund raising	20,361.92	22,572
Refund Church Houses	0	0
Bank Refund	0	0
Donations	11,167	2,895
Energy	5,498	0
Rent Manse	9,648	9,518
Hall Income	3,388	,388
Sale of assets	0	0
Friendship club	0	0
Refund	0	0
Total	72,278.92	58,943

6 Expenditure for charitable activities unrestricted

	2024	2023
	£	£
<u>Ministerial Costs</u>		
Ministry & Mission Contrib	7,400.75	18,432
Pulpit Supplies	320.00	0
Ministers	19,353.96	5,745
<u>Manse expenses</u>		
House insurance	619.84	582
Council tax	-	-
Telephone	0	0
Maintenance & repair	90.00	0
<u>Building Costs</u>		
Salaries	9,209.69	7,550
Church/hall insurance	476.10	424
Heating, lighting & water	5,633.67	6,336
Repair & Maintenance	1,312.07	1,815
Sub Total	44,416.08	40,884

Notes to the Accounts

For the Year Ended 31 December 2024

<u>Other Costs</u>	2024 £	2023 £
Gifts	550.00	0
Printing & Stationary	569.81	708
Travel	1,020.00	0
General Expenses	440.00	490
Tax	0	700
Fund raising	10,535.36	7,069
Equipment	2,805.50	0
Donations	895.21	2,157
Sub Total	16,815.88	11,124
Total	61,231.96	52,008

7 Income for charitable activities restricted

	2024 £	2023 £
Donations	0	0
Interest	2,015	1,621
Bonus ball	0	0
Income 20p	0	0
Tea money	0	0
Total	2,015	1,621

8 Expenditure for charitable activities restricted

	2024 £	2023 £
Church	862.09	0
Manse	0	0
Friendship Group	150.00	0
Equipment	0	0
Heat & Light	0	1,205
Total	1,012.09	1,205