

Barrhead: St Andrew's Parish Church of Scotland
Unaudited Financial Statements
31 December 2024

Armstrong Watson LLP

Caledonia House
89 Seaward Street
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G41 1HJ

Barrhead: St Andrew's Parish Church of Scotland

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In St Andrew's Church, services of worship take place each Sunday at 11am, and each Wednesday at 11.00am. The sacrament of baptism is administered as requested and there are five Celebrations of Holy Communion annually at 11am services. A service is also held twice monthly on Sundays at 9.30am, with Communion being celebrated once monthly.

The Guild meets every Monday afternoon from October until April.

Memory Lane, a group for adults suffering from dementia and their supporters, meets on the first and third Thursdays of each month, and attracts clients from all sections of the community. Transport is provided where required to bring clients to meetings.

Organisations for younger people meet as follows:

Junior Church (Sunday School) meets each Sunday during the morning service.
Messy Church takes place at 3pm on the first Sunday of each month.

7th Barrhead Guides and Rainbows meet on Tuesday evenings and the Brownies meet on Thursday evenings.

1st Barrhead Boys' Brigade Company Junior and Anchor Sections meet each Thursday at 6.30 pm. The Company Section meets at 7.00pm.

3rd Barrhead Scout Group meets in the Community Hall on Friday evenings.

The Online Church continues to attract a substantial number of viewers to the Sunday services. When funeral services are held in the church, families are offered the opportunity to have these services streamed on the church website.

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Achievements and performance

Our church has continued to thrive over these past 12 months. We have seen new people joining the congregation, and giving also continues to increase. This is a great encouragement and has enabled us to mitigate against the rising costs of inflation. As a Kirk Session, we remain extremely thankful for the sacrificial way in which people continue to give of their time and their money here at St Andrew's. Our Sunday services continue to attract new people. We have a firm focus on inclusion and diversity, and it has been a real joy to see such a wide range of people coming to worship with us from many different church backgrounds.

As a church we continue to be committed to missional expenditure and making the most of our resources. The greatest expression of this during 2024 was the recruitment of our new Youth and Community Worker in April. As a Kirk Session we committed significant funds to this project, along with external funding from the Church of Scotland's Seeds for Growth fund and a range of other funders. Graham Currie has been a tremendous asset to the church, enabling us to develop stronger and wider links across our community and with young people. We have held a range of community events during the holidays which were very well attended, and have been developing a range of outreach initiatives. Again, we are thankful for the support of church members who have contributed so generously to this post through monthly giving.

Another concrete sign of this commitment to change and transformation is the refurbishment of our Session Room using funds from the Benefact Trust. These works were carried out over the Summer and have resulted in a modern and welcoming multi-purpose space that is very much appreciated both by internal and external groups. The funding was given to enable a space better suited for therapeutic groupwork, and we plan to start up a bereavement support group in the coming year.

Our suite of buildings continues to be a major asset, providing a welcoming space for a wide range of community groups and generating significant revenue for the church. We are delighted to be able to continue providing free accommodation and support to 1st Barrhead Boys' Brigade, 3rd Barrhead Scouts and 7th Barrhead Guiding. All three organisations continue to be a credit to the dedication and commitment of their leaders. The Kirk Session are also conscious of the need to maintain our buildings for the longer term. It has become apparent over recent years that we are in need of a major roof renovation. Over the past year a working group was set up and initial permissions were obtained to move ahead with this project. The Kirk Session committed the sum of £100,000 from our own reserves towards this renovation, and another £100,000 was pledged by the General Trustees of the Kirk. The working group have been busy submitting a range of applications for further funding, and we are hopeful that all funds will be raised and that the work will be completed in the coming year.

The Session have continued to be committed to building deeper links with our neighbouring Church of Scotland congregations. During 2024, a Way Ahead working group was formed with representatives from the three CoS churches in Barrhead and Neilston. We look forward to seeing what future years will bring in this regard. We have also been deeply involved in ABC (Action for Barrhead Churches) events, starting up again after several years of absence. As a congregation we remain firmly committed to ecumenical working here in the town.

Members of the church are kept up to date with all that is happening in the congregation in a range of ways. In particular, our activities are widely advertised through our website (www.barrhead-standrewschurch.org.uk) and our Facebook page (www.facebook.com/barrheadstandrews). Our e-newsletter the Inside Look is also delivered weekly to over 100 individuals connected with the church, giving a range of news and information to people.

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

The principal sources of income are regular weekly / monthly offerings and giving on our annual Gift Day, together with associated tax able to be recovered through the HMRC Gift Aid scheme and GASD scheme.

Some 30 households give utilising Freewill Offering envelopes and about 130 give by Banker's Standing Order. Some 25% of households who give using Freewill Offering envelopes result in a tax recovery, while 90% of households who give using banker's standing order result in a tax recovery.

At 31 December 2024, the number of members on the communion roll was 277, along with 23 adherents. In addition, there are 140 persons on a supplementary roll, because we have neither an address nor contact with them.

Based upon the number of members and adherents, the average giving per person was £7.02 per week, as against £6.80 in 2023.

The Fabric Care Group is anticipating the need for considerable spending on the church building over the next few years.

Reserves Policy

It has been the Trustees intention to ensure sufficient reserve funds are available to meet general ongoing repairs and foreseeable reasonable and necessary expenditure.

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds.

At the year end the church holds unrestricted reserves of £1,201,518, of which £325,000 represents Manse Asset Fund, £610,262 represents Hall Asset Fund and a further £140,701 represents other designated funds together with a balance of £125,555 in the General Fund. These are as detailed in Note 19 to these financial statements.

The church also held £69,489 of restricted funds which have been provided for the purposes specified in Note 19.

Risk Management

The Kirk Session has reviewed and considered the major risks to which the Church is exposed, covering personnel, the infrastructure, child abuse and financial aspects and is satisfied that such risks are manageable having considered the systems and processes in place.

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing Document

The congregation is a registered charity, number SC015730, and has been administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly.

From 1 January 2022, the Unitary Constitution was adopted.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees in 2024. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, Rev Tim Mineard is a member of the Kirk Session, was elected by the congregation and inducted by Presbytery.

Organisational Structure

The Session meets five times a year. It is responsible for spiritual affairs within the church. There are 30 ordained elders who are active members of the Session together with the minister. The minister is the Moderator of the Kirk Session.

Under the Unitary Constitution, there are five core groups with responsibility for fulfilling relevant functions. They are 'Worship and Discipleship', 'Mission and Outreach', 'Nurture and Fellowship', 'Fabric' and 'Financial Stewardship'. These groups meet regularly as required and their conveners meet as the 'Leadership Team', prior to Session Meetings.

Barrhead St Andrew's is a 'Union' (06/06/2013) of the previous congregations of Arthurlie Parish Church of Scotland, Barrhead and Barrhead: South & Levern Church of Scotland.

Reference and administrative details

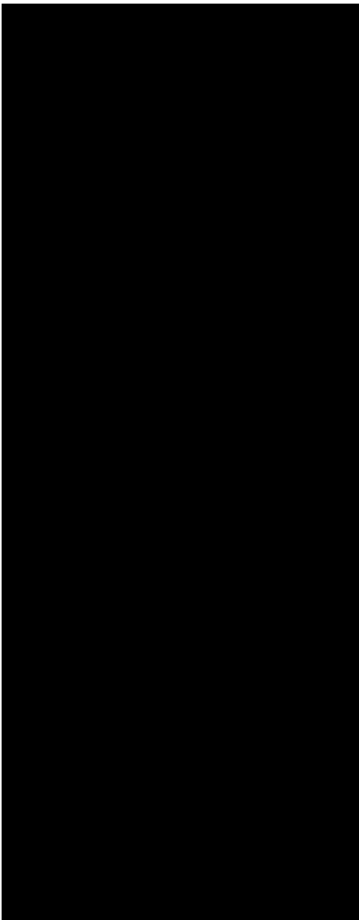
Registered charity name	Barrhead: St Andrew's Parish Church of Scotland
Charity registration number	SC015730
Registered office	3 Cruachan Way Barrhead G78 2LG

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The Trustees



Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Principal Office-bearers



Principal Office:

2 Ralston Road, Barrhead, G78 2QQ
Charity no: SC015730

Independent Examiner



Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Bankers

Bank of Scotland
112 Main Street
Barrhead
G78 1RD

Church of Scotland Investors Trust
121 George Street
Edinburgh
EH2 4YN

Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

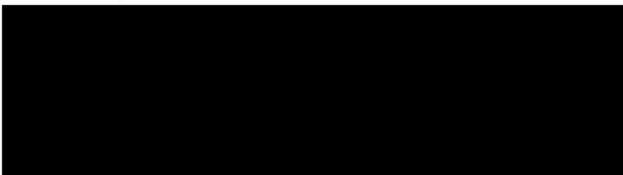
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and /or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparing and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved on 27th April 2025 and signed on behalf of the board of trustees by:



Session Clerk

Barrhead: St Andrew's Parish Church of Scotland

Independent Examiner's Report to the Trustees of Barrhead St Andrew's Parish Church of Scotland

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Barrhead: St Andrew's Parish Church of Scotland ('the charity') for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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 view given by the accounts.

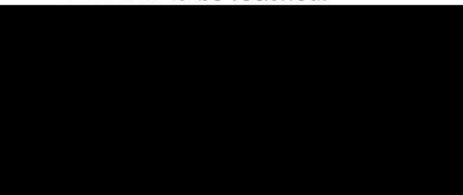
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - i. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - ii. to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts

have not been met; or

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



The Association of Chartered Certified Accountants

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

27th April 2025

Barrhead: St Andrew's Parish Church of Scotland

Statement of Financial Activities

31 December 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations and legacies	4	152,141	19,312	171,453	182,613
Charitable activities	5	36,804	5,698	42,502	30,794
Other trading activities	6	865	-	865	-
Investment income	7	8,542	-	8,542	3,362
Other income		-	3,110	3,110	
Total income		198,352	28,120	226,472	216,769
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	152	-	152	134
Expenditure on charitable activities	9,10	238,029	12,606	250,635	185,599
Other expenditure	11	462	1,622	2,084	3,457
Total expenditure		238,643	14,228	252,872	189,190
Net income/(expenditure)		(40,291)	13,892	(26,399)	27,579
Transfers between funds		100	(100)	-	-
Other gains/(losses)		8,480	-	8,480	6,340
Net movement in funds		(31,711)	13,792	(17,919)	33,919
Reconciliation of funds					
Total funds brought forward		1,233,229	55,697	1,288,926	1,255,007
Total funds carried forward		1,201,518	69,489	1,271,007	1,288,926

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

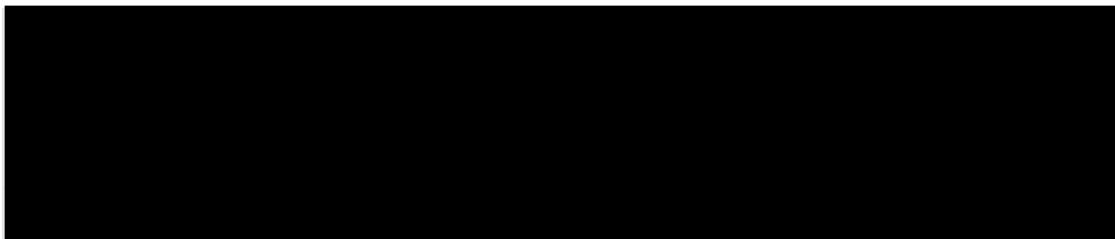
Barrhead: St Andrew's Parish Church of Scotland

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	935,262	952,212
Investments	16	152,790	144,310
		<u>1,088,052</u>	<u>1,096,522</u>
Current assets			
Debtors	17	28,849	23,635
Cash at bank and in hand		156,863	172,670
		<u>185,712</u>	<u>196,305</u>
Creditors: amounts falling due within one year	18	<u>2,757</u>	<u>3,901</u>
Net current assets		<u>182,955</u>	<u>192,404</u>
Total assets less current liabilities		<u>1,271,007</u>	<u>1,288,926</u>
Net assets		<u>1,271,007</u>	<u>1,288,926</u>
Funds of the charity			
Restricted funds		69,489	55,697
Unrestricted funds		1,201,518	1,233,229
Total charity funds	19	<u>1,271,007</u>	<u>1,288,926</u>

These financial statements were approved by the board of trustees and authorised for issue on 27th April 2025 and are signed on behalf of the board by:



The notes on pages 11 to 21 form part of these financial statements.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a registered charity in Scotland and is unincorporated. The registered office address is 3 Cruachan Way, Barrhead, G78 2LG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets. Barrhead St Andrew's Parish Church of Scotland meets the definition of a public benefit entity under FRS102.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Donated Services and Facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Taxation

Barrhead St Andrew's Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and a number of its halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of Financial Activities in the period in which the liability arises.

The charity has completed the new church halls at Ralston Road. These halls, together with the church manse are not vested in the Church of Scotland General Trustees. The halls are depreciated on a straight-line basis to write off the cost, less residual value, of the halls over their estimated useful lives.

Buildings - 40 years

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
WFO	106,237	-	106,237
Open Plate	6,675	-	6,675
Tax Recovered	28,992	-	28,992
Other	1,580	4,298	5,878
Gift Day	7,016	-	7,016
Fouter Fund	106	-	106
Fundraising	3	-	3
Guild	-	4,259	4,259
Contribution from Congregational Organisations	532	-	532
Legacies	1,000	-	1,000
Grants:			
Winter Planning Fund	-	756	756
Seeds for Growth	-	6,000	6,000
Voluntary Action	-	3,000	3,000
Storm Environmental	-	1,000	1,000
	<u>152,141</u>	<u>19,312</u>	<u>171,453</u>

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
WFO	101,811	-	101,811
Open Plate	6,068	-	6,068
Tax Recovered	22,453	1,218	23,671
Other	368	25	393
Gift Day	-	5,386	5,386
Fouter Fund	175	-	175
Flower Fund	-	20	20
Fundraising	-	739	739
Guild	-	4,692	4,692
Contribution from Congregational Organisations	200	550	750
Legacies	1,500	-	1,500
Grants:			
Community Fund	-	10,000	10,000
VAER Wellbeing Fund	-	2,000	2,000
Stewardship – Warm Spaces	-	1,000	1,000
Baird Trust – Community Worker	-	5,000	5,000
Giving to Grow - Discretionary	-	7,258	7,258
Benefact Trust	-	12,150	12,150
	<u>132,575</u>	<u>50,038</u>	<u>182,613</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Weddings and Funerals	1,260	205	1,465
Use of Premises	33,534	-	33,534
Life and Work	252	-	252
Coffee Bar	814	-	814
Nurture and Fellowship	-	398	398
Community Youth Worker	240	2,465	2,705
Thursday Soup	-	1,650	1,650
Christmas Market	704	-	704
Memory Lane	-	800	800
Online Church	-	60	60
Hilview Fischy Music	-	120	120
	<u>36,804</u>	<u>5,698</u>	<u>42,502</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Weddings and Funerals	500	690	1,190
Use of Premises	27,757	-	27,757
Life and Work	462	-	462
Coffee Bar	720	-	720
Memory Lane	-	350	350
Hilview Fischy Music	-	275	275
Online Church	-	40	40
	<u>29,439</u>	<u>1,355</u>	<u>30,794</u>

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other trading income	865	-	865
	<u>865</u>	<u>-</u>	<u>865</u>

There were no such funds receivable in 2023.

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Dividends	1,947	-	1,947	1,141	-	1,141
Investment income	6,596	-	6,596	2,221	-	2,221
	<u>8,542</u>	<u>-</u>	<u>8,542</u>	<u>3,362</u>	<u>-</u>	<u>3,362</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Offering Envelopes	152	152	134	134
	<u>152</u>	<u>152</u>	<u>134</u>	<u>134</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Church Activities	235,938	12,606	248,544
Support costs	2,091	-	2,091
	<u>238,029</u>	<u>12,606</u>	<u>250,635</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Church Activities	160,876	22,803	183,679
Support costs	1,920	-	1,920
	<u>162,796</u>	<u>22,803</u>	<u>185,599</u>

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total funds 2023 £
Church Activities	248,543	-	231,746	183,679
Governance costs	-	2,092	2,092	1,920
	<u>248,543</u>	<u>2,092</u>	<u>250,635</u>	<u>185,599</u>

11. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Guild expenditure	-	1,622	1,622	-	2,827	2,827
Life and Work	462	-	462	630	-	630
	<u>462</u>	<u>1,622</u>	<u>2,084</u>	<u>630</u>	<u>2,827</u>	<u>3,457</u>

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,092	1,920
	<u>2,092</u>	<u>1,920</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>52,461</u>	<u>21,836</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employers contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

The average head count of employees during the year was 4 (2023:3).

No employee received employee benefits of more than £60,000 during the current year or prior year.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

14. Trustee remuneration and expenses

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Of the offerings total of £112,912 shown in Note 4 to the Accounts, Trustees' donations either by way of Gift Aid or WFO amounted to approximately £60,000 (2023 - £60,000).

The anonymity of Open Bag contributions prevents the church from quantifying Trustees' donations included in this category.

Rev Tim Mineard received expenses of £1,565 (2023 - £1,586). The manse council tax, water and drainage charge paid was £3,083 (2023- £3,008.)

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
As at 1 January 2024	1,003,063	1,003,063
Additions	-	-
As at 31 December 2024	<u>1,003,063</u>	<u>1,003,063</u>
Depreciation		
As at 1 January 2024	50,851	50,851
Charge for Year	16,950	16,950
As at 31 December 2024	<u>67,801</u>	<u>67,801</u>
Net Book Value		
As at 31 December 2023	952,212	952,212
As at 31 December 2024	<u>935,262</u>	<u>932,262</u>

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

16. Investments

	2024	2023
	£	£
Other investments opening valuation	144,310	67,981
Additions	-	69,993
Fair value movements	8,480	6,336
At 31 December 2024	152,790	144,310

All investments shown are held at valuation. The historical cost of the investments was £139,981 (2023 - £139,981).

17. Debtors

	2024	2023
	£	£
Other debtors	28,849	23,635

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	2,757	3,901

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024
	£	£	£	£	£	£
General funds	139,412	158,723	(181,160)	100	8,480	125,555
Manse Asset	325,000	-	-	-	-	325,000
Hall Asset	627,212	-	(16,950)	-	-	610,262
Fabric Fund	136,215	38,311	(40,533)	-	-	133,993
Fouter Fund	175	318	-	-	-	493
Legacies	5,215	1,000	-	-	-	6,215
	1,233,229	198,352	(238,643)	100	8,480	1,201,518

Manse Asset: The provision of suitable living accommodation for the minister.

Hall Asset: This represents the current value of the new Community Hall.

Fabric: The extraordinary repair and improvements to church properties.

Fouter: Small value purchases/needs as determined by the congregation and met through small donations.

Legacies: Representing unrestricted bequests made to the church.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

19. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
CofS	-	6,000	-	-	-	6,000
Youth Fund	4,306	-	-	(4,306)	-	-
Hall Fittings	1,390	-	-	-	-	1,390
Junior Church	-	-	(216)	216	-	-
Flower Fund	370	-	-	-	-	370
Nurture and Fellowship	2,823	438	(1,562)	-	-	1,699
Kids Club	497	-	-	(497)	-	-
Benevolent Fund	1,310	425	(15)	(100)	-	1,620
Guild	4,951	4,259	(1,622)	-	-	7,588
Memory Lane	2,377	4,800	(1,480)	-	-	5,697
Online Church	52	90	470	-	-	612
Insurance	-	3,110	-	-	-	3,110
Worship and Discipleship	2,705	-	(1,321)	-	-	1,384
Mission and Outreach	21,355	4,879	(8,482)	4,587	-	22,339
Session Room Ref	12,150	4,000	-	-	-	16,150
Fund Raising	1,411	119	-	-	-	1,530
	<u>55,697</u>	<u>28,120</u>	<u>(14,228)</u>	<u>(100)</u>	<u>-</u>	<u>69,489</u>

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

19. Analysis of charitable funds *(continued)*

Youth Fund

Funds raised for, and spent on, Youth activities e.g trip to Spree.

Hall Fittings

Funds raised and expenditure on acoustic panels and equipment in the community hall.

Junior Church

Monies raised by, and for the use of, the Junior Church.

Flower Fund

Donations to buy flowers for the church if no flowers are donated.

Nurture and Fellowship

Funds raised for, and spend on events mainly for the senior members.

Kids Club

Funds raised for, and spent on, the kids club.

Benevolent Fund

The Trustees have set aside funds for use at the minister's discretion.

Guild

Monies raised by, and for the use of, the Guild.

Memory Lane

Monies received for Memory Lane, a group for adults suffering from dementia and their supporters

Online Church

Monies received for the provision of an online church to expand the worship offering into the general community.

Church of Scotland (CofS)

Represents monies from Church of Scotland for youth and community work.

Insurance

Represents monies to be spent on insurance purposes.

Worship and Discipleship

Focus on our relationship with God.

Mission and Outreach

Reaching out to those who are not connected with the church.

Session Room Refurbishment

Funds raised and expenditure on refurbishment of session room.

Fund Raising

Organisation of fund raising activities.

Barrhead: St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	935,262	-	935,262	952,212
Investments	152,790	-	152,790	144,310
Current assets	116,223	69,489	185,712	196,305
Creditors less than 1 year	(2,757)	-	(2,757)	(3,901)
Net assets	1,201,518	69,489	1,271,007	1,288,926

21. Collection for third parties

	2024 £	2023 £
Church of Scotland Aids Project	1,050	1,000
Erskine Hospital	405	437
CrossReach	357	0
Lodging House Mission	450	450
Glasgow City Mission	450	450
Beatson Charity	362	0
Teen Challenge Strathclyde	400	0
ER Good Causes	208	0
	3,682	2,337

22. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

23. Funds held on behalf of Barrhead St Andrew's Parish Church of Scotland

In addition to the assets reflected in the foregoing financial statements, there are sums held on behalf of Barrhead St Andrew's Parish Church of Scotland by the General Trustees of the Church of Scotland. The balance remaining in the hands of the General Trustees at 31st December 2024 was £5,312 (2023 - £5,053). The movement in the period related to interest received.