

The Church of Scotland
Barlanark Greyfriars Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS
For the year ended 31 December 2024

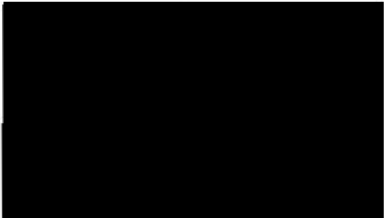
Congregation No: 160897

Scottish Charity No: SC025730

Receipts and Payments

The trustees present the annual report and accounts for Barlanark Greyfriars Parish Church for the year ended 31 December 2024.

Reference and Administrative Information

Charity Name: Barlanark Greyfriars Parish Church of Scotland, Glasgow
Charity Registration Number: SC025730
Congregation Reference No: 160897
Contact Address: 

Trustees

The trustees who served during the year were as follows:

Kirk Session


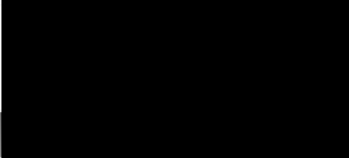
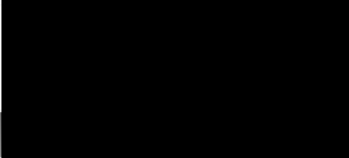
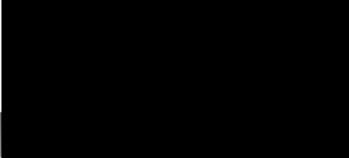
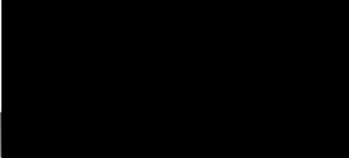


All of the elders are also members of the Congregational Board

Congregational Board (elected members)

Sharon Curley

Principal Office-bearers

Minister: Vacant Position (locum 
Interim Moderator: 
Session Clerk: 
Clerk to the Board: 
Joint Treasurers: 

Independent Examiner



Bankers

Virgin Money, Baillieston Main Street, Glasgow, G32 7NS

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. 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, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Minister and meets almost every month meeting 10 times this year. Certain responsibilities are delegated to the Finance Committee, Property Committee, Mission Strategy Group and Youth Management Committee (oversee the youth project) as appropriate. The Kirk Session which meets the same number of times a year as the board and is responsible for spiritual affairs of the church.

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.

The undernoted activities are particular to our parish

1 One service of worship on Sundays at 11am.

2 Sunday School meet on Sundays at 11am.

3 Youth Activities, Boys Brigade; Scouts; Girls Brigade; Youth Club; Pipe Band, School Holiday Clubs.

4 GYP (Greyfriars Youth Project), structured youth project, which is led by our dedicated team of volunteers, and provides a mix of formal and informal activities to the young people of our community.

5 Guild meet weekly on a Tuesday afternoon.

Achievements and Performance

We continue to be under the supervision of Rev Norman Afrin who is our interim moderator, however the good news is we have locum cover provided by Rev Fiona Crawford. Fiona has been introducing different styles and type of worship to the congregation including café style church which is much more informal. The congregation have embraced the differing styles. In addition, the Sunday church services moved into the old church sanctuary over the winter period which has created a more togetherness feeling as people sit closer together. The move has also helped to save on heating and lighting costs.

We have explored the possibility of changing our constitution from the Model deed to Unitary deed of constitution.

We are also exploring the possibility of being able to call a minister especially when we are in a deferred linkage with the Minister for Easterhouse Parish indicating he may work on for a number of years before retiring.

The Kirk session have been working with the Glasgow Presbytery Mission Plan Implementation Group, we are pleased to report that we have been able to recruit a 0.6fte position of community development officer. This role will help engagement across the community and provide a strategic plan to shape the church's involvement in the community of the future. Jamie (MDS) has been working on a community survey and engaging with various groups and individuals to capture their thoughts and requirements to shape the plan.

A new partnership group has been founded with representatives from 3rd sector groups in Barlanark, Easterhouse, Wellhouse and Shettleston as well as local College coming together to understand what services are existing in our community and to formulate a plan for delivery in the future where all groups can support each other for the benefit of the community.

We continue our quest to see if we can find a developer to purchase the land where the new church building stands for development of social housing. This will allow the church to develop its current original church building to make it suitable to provide supporting services to the community. Fiona has been meeting with Presbytery building committee to discuss and explore options.

The church provides much needed services to the community with the provision of food vouchers and heating grants to families in need. These are possible through funding from Children In Need. Our youth activities are strong, we have seen increased numbers attending, although we could benefit from increasing our volunteer numbers, to help address this we have engaged with other community groups from Barlanark, and surrounding areas and progress is being made on complimenting each other's activity and assisting with volunteer training.

Our outdoor seating area was very popular during the summer with organised events being held for families with us providing a BBQ and fun day events for the young people. In addition, people simply passing have used it to sit and relax for a chat with friends and or to simply watch the world pass by taking a much-needed rest.

Financial Review

The accounts show that the church had a deficit of £2,170 for the year end 31st December 2024. We were able to meet our giving to grow obligation for the year thus ensuring we have no debt to the end of the year.

Two years ago we took the decision to draw down a large sum from our consolidated fabric fund, this is included in our income for the account ending 2024 which is included in the calculation for Giving to Grow which is to be paid in 2025. Our giving to Grow contribution is now £15,640.

As a church we have seen a reduction in our offering in comparison to 2024 by the sum of £1611. Once again, we have been supported extremely well by the local community who attended both of our Fayres in the year helping us to raise £4059.

We continue to rent out our manse which generates a monthly income of £1,710, this is held for us in the consolidated fabric fund which has a balance of £37,327k. However plans will be to draw some of this down to assist with our Giving to Grow payment in 2025.

The property team have managed to maintain the buildings to ensure they are water and wind proof. We are thankful for their efforts as they manage to keep costs to a minimum. Due to the current changes within the church of Scotland we are restricted on what we can spend.

All of the church organisations continue to fund their own activity and require no financial assistance from the church.

Reserves Policy

The Unrestricted Funds represent the free reserves of the Church. In total, they amounted to £8.134 at the end of the year which represents approximately four months' operational costs which is greater than the three-month level the Trustees would like to achieve to maintain cash flow.

The church held £3.519 of restricted funds; this is mainly set aside for fabric expense. The current value of the investments held by the endowment fund is £27,817. We also have a deposit fund held by the General Trustees of the Church of Scotland which has £37,327 specifically for fabric.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Barlanark Greyfriars Parish Church
SC025730

Independent Examiner's Report to the Trustees of Barlanark Greyfriars Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

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.

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.

Basis of independent examiner's statement

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 view given by the accounts.

Independent examiner's statement

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

Barlanark Greyfriars Parish
Receipts and Payment Account
for the year ended 31 December 2024

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
		<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Receipts						
Donations	3	21,157	6	-	21,163	22,242
Legacies		-	-	-	-	-
Activities for Generating Funds		4,059	-	-	4,059	4,256
Bank & Deposit interest		-	-	-	-	-
Investment income		-	589	-	589	523
Funeral /Weddings		700	-	-	700	-
Rental of Church Halls		2,260	-	-	2,260	1,180
Grants (External agencies)		-	3,300	-	3,300	2,750
Minister Leaving Gift Collection		540	-	-	540	-
Benevolent		-	182	-	182	-
Receipt from General Trustees		6,974	-	-	6,974	42,096
Charity Collection		-	1,096	-	1,096	-
Bank Interest Refund		241	-	-	241	-
		-----	-----	-----	-	-----
		35,931	5,173	-	41,104	73,047
<i>Assets and investments</i>						
Sale of fixed assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		35,931	5,173	-	41,104	73,407
		-----	-----	-----	-----	-----
Payments						
Costs of generating funds	4	121	-	-	121	121
Charitable activities	4	37,445	5,707	-	43,152	72,392
Governance costs	4	-	-	-	-	-
		-----	-----	-----	-----	-----
		37,567	5,707	-	43,273	72,513
Assets and investments	4	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		37,567	5,707	-	43,273	72,513
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before Transfers		(1,636)	(534)	-	(2,170)	534
Transfers		(1,251)	1,251	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year		(2,887)	717	-	(2,170)	534
		=====	=====	=====	=====	=====

Barlanark Greyfriars Parish
Statement of Balances
At 31 December 2024

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
		<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
<i>Note</i>		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Bank & Deposit Balances						
Bank & deposit balances brought forward		11,020	2,802	-	13,823	13,288
Investment account						
Movement in year:						
Excess of Receipts over Payments for the year		(2,887)	717	-	(2,170)	534
		-----	-----	-----	-----	-----
Bank & deposit balances carried forward	2	8,133	3,519	-	11,653	13,822
		=====	=====	=====	=====	=====
Investments at market value						
(cost - £13,629)	7	-	-	27,817	27,817	25,419
		=====	=====	=====	=====	=====
Assets						
Gift Aid Receivable		-	-	-	-	-
		=====	=====	=====	=====	=====
Liabilities						
Ministries & Mission		-	-	-	-	-
Locum		-	-	-	-	-
Church of Scotland Loan		30,000	-	-	30,000	30,000
		-----	-----	-----	-----	-----
		30,000	-	-	30,000	30,000
		=====	=====	=====	=====	=====

The accounts were approved by the Kirk Session and Congregational Board on 20th March 2024

For and on behalf of the Kirk Session and Congregational Board



Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2012.

2. Movements in Funds

	<i>At</i> <i>1 Jan</i> <i>2024</i> £	<i>Receipts</i> <i>2024</i> £	<i>Payments</i> <i>2024</i> £	<i>Transfers</i> <i>2024</i> £	<i>At</i> <i>31 Dec</i> <i>2024</i> £
<i>Unrestricted funds</i>					
Designated Fabric Fund	-	589	(5,382)	4,793	-
100 Club	-	2,339	-	(2,339)	-
Community Café	-	-	-	-	-
Social Fund	-	909	-	(909)	0
General Fund	11,020	32,094	(32,184)	(2,796)	8,134
	<u>11,020</u>	<u>32,094</u>	<u>(32,184)</u>	<u>(2,796)</u>	<u>8,134</u>
	11,020	35,931	(37,566)	(1,251)	8,134
	<u>11,020</u>	<u>35,931</u>	<u>(37,566)</u>	<u>(1,251)</u>	<u>8,134</u>
<i>Restricted funds</i>					
Benevolent	2,595	182	(60)	-	2,717
Manse	-	-	(1,202)	1,202	-
Organ	33	6	-	-	39
Grant	-	3,300	(3,300)	-	-
Collections for Charity	-	1,096	(1,145)	49	-
Fabric	174	589	-	-	763
	<u>2,802</u>	<u>5,173</u>	<u>(5,707)</u>	<u>1,251</u>	<u>3,519</u>
	2,802	5,173	(5,707)	1,251	3,519
	<u>2,802</u>	<u>5,173</u>	<u>(5,707)</u>	<u>1,251</u>	<u>3,519</u>
<i>Endowment funds</i>					
McDonald Sisters Memorial Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-
<i>Total Funds</i>	<u>13,822</u>	<u>41,104</u>	<u>(43,273)</u>	<u>-</u>	<u>11,653</u>
	13,822	41,104	(43,273)	-	11,653
	<u>13,822</u>	<u>41,104</u>	<u>(43,273)</u>	<u>-</u>	<u>11,653</u>

Purpose of Funds

McDonald Sisters Memorial Fund - an expendable endowment fund, the income from which is credited to the Fabric Fund.

Other funds are used in line with their name

Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2024

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	4,528	-	-	4,528	4,781
Gift Aid Donations	4,305	-	-	4,305	6,027
Tax Recovered on Gift Aid Donations	3,793	-	-	3,793	-
Ordinary Offerings (Open Plate)	3,937	-	-	3,937	3,573
Other Offerings, Donations etc	4,594	-	-	4,594	7,861
	-----	-----	-----	-----	-----
	21,157	-	-	21,157	22,242
	=====	=====	=====	=====	=====
4. Analysis of Payments					
<i>Costs of Generating Funds</i>					
Offering Envelopes	121	-	-	121	121
	-----	-----	-----	-----	-----
	121	-	-	121	121
	-----	-----	-----	-----	-----
<i>Charitable Activities</i>					
Ministries & Mission Contribution	4,456	-	-	4,456	33,788
Presbytery Dues	1,351	-	-	1,351	225
Minister's Expenses	-	-	-	-	-
Pulpit Supply	1,468	-	-	1,468	4,098
Other Salary Costs	2,780	-	-	2,780	2,600
Fabric Repairs & Maintenance	5,382	-	-	5,382	9,600
Heat and Light	14,813	-	-	14,813	10,940
Insurance	3,162	-	-	3,162	2,856
Manse Expenses	-	1,202	-	1,202	930
Church Office Expenses	2,350	-	-	2,350	2,676
Charity Donations	-	4,445	-	4,445	4,250
Benevolent	-	60	-	60	-
Bank Charges	244	-	-	244	135
Other expenses	1,439	-	-	1,439	293
	-----	-----	-----	-----	-----
	37,445	5,707	-	43,152	72,391
	-----	-----	-----	-----	-----
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Assets and investments</i>					
Purchase of fixed assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total</i>	37,567	5,707	-	43,273	72,512
	=====	=====	=====	=====	=====

Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2024

5. Trustee Remuneration and Related Party Transactions

During the year in review the Minister received £0.00 in expenses, there was no payments made to any of the other trustees or parties related to them.

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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.

7. Investments

	<i>Market Value at 1 Jan 2024 £</i>	<i>Purchases £</i>	<i>Disposals £</i>	<i>Gain/(loss) on Revaluation £</i>	<i>Market Value at 31 Dec 2024 £</i>
Endowment Funds					
McDonald Sisters Memorial Fund	25,419	-	-	2,398	27,817
	<u>25,419</u>	<u>-</u>	<u>-</u>	<u>2,398</u>	<u>27,817</u>

All funds are invested in the Church of Scotland Investors Trust Growth Fund

8. Collections for Third Parties

	<i>2024 £</i>	<i>2023 £</i>
Lodging House Mission	235	-
Salvation Army	200	169
Earl Haig Fund		166
Guide Dogs	710	-
MacMillan Cancer		1,374
	<u>1,145</u>	<u>1,709</u>

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
<u>REVENUE ACCOUNT (Consolidated Fabric Fund)</u>		
Credit Balance at 31 December	37,327	24,050
	=====	=====