

GAIRBRAID PARISH CHURCH OF SCOTLAND

FINANCIAL REPORT

YEAR ENDED 31 DECEMBER 2025

Congregation No: 160940

Scottish Charity No: SC030168

Reference and Administrative Information

Charity Name:	Gairbraid Parish Church of Scotland 1517 Maryhill Road Glasgow G20 9AB
Charity Registration No:	SC030168
Congregation No:	160940
Contact Address:	Patricia Moran 6 McLaren Gardens Glasgow G20 0LR

Trustees:-

Kirk Session

Rev Donald Michael MacInnes BD
George Carnochan
Helen Carnochan
May Hopkins (Resigned March 2025)
Gretta Longwill
William McLean (Resigned January 2025)
Helen McMenemy
Gordon McNee
Susan McNee
Patricia Moran
Agnes Orr (Resigned May 2025)
Jane Smith

Minister
Session Clerk:
Church Treasurer:

Rev Donald Michael MacInnes
Mr George Carnochan
Miss Patricia Moran

Bankers

Bank of Scotland
St George's Cross Branch
54 Sauchiehall Street
Glasgow G2 3AH

Independent Examiner

Lorna Colville CA
36 Windlaw Gardens
Glasgow G44 3QT

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland's Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Under the Unitary Constitution, the members of the Kirk Session are the charity trustees. The Kirk Session is comprised of the minister, who is elected by the congregation and inducted by Presbytery, and the elders of the church who are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session which meets ten times a year is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

Since October 2025, it has been necessary to hold Services of Worship online each Sunday morning at 11.00 am. Prior to this, services were held in the Macintosh Hall of Ruchill Parish Church, due to our premises, Gairbraid Parish Church, being made unavailable to us by the General Trustees and Glasgow Presbytery following Presbytery's claim of the building being unsafe with instructions to the kirk session forbidding entry to any part of the building. As a result, all the following achievements and performances are no longer possible as we are a church without premises with no solutions or help forthcoming from the General Trustees or Glasgow Presbytery, leaving us in limbo and facing an uncertain future.

Achievements and Performance

Advancement of Religion: Weekly all-age Sunday worship: with audio-visual aids; puppet theatre; traditional pipe organ praise combined with contemporary praise; Sunday School and Crèche. Monthly praise evening with old and new hymns, in house compositions. Weekly Midweek meeting dedicated variously to Prayer, Bible Study, Christian Mindfulness, or Alpha Courses.

Foodbank – Accepting referrals from partner agencies to provide food aid to those in need. General help, advice, and clothing is also offered to a limited extent. Food donations are solicited from within the congregation and from the wider community.

Tunes for Tiny Tots – Multi-lingual weekly hour-long session for pre-school children with animated screen display, action songs, old favourites, and new (in-house composition) nursery songs, with pedagogic benefits for singing, numeracy, rhythm, and phonics. Lunch facilitates socialising for helpers and children and their families.

Shed/type meeting each week where simple building maintenance skills are taught and utilised around the premises.

Welcome in Wednesday – An invitation to our neighbours and community together in a non-religious, relaxed setting. Soup, sandwich, biscuit, tea and coffee and 'craic' all provided gratis.

Community Building: Walks, Film Shows, Concerts, Burns Nights, Scottish Nights, Christian Aid Collections in the Community,

Multi-lingual Music School for singers with some instrumental tuition/guidance also available.

Poor relief: The congregation maintains a welfare fund for emergency relief of hardship.

TV and Radio The minister promotes Christianity, Social Responsibility and Scottish culture through the medium of Gaelic interviews and Gaelic Worship services.

Social Media – The Church maintains a virtual presence via Facebook and a Website

Trustees' Annual Report (cont)
Year ended 31 December 2025

Financial Review

The principal source of income is the Weekly Freewill Offerings which recorded a decrease of 13.68% (£1556). There are eight Gift Aid donors, and seven members gave by Standing Order.

A total Ministries & Mission shortfall of £19424 is recorded for 2020, 2021 and 2022. Glasgow Presbytery are aware.

Reserves Policy

At the year end the Church held unrestricted funds of £41481 of which £1765 had been designated for fabric, £36260 towards refurbishment of the Church and Halls, £1035 Organ fund. Three accounts, Kirk Session Benevolent Fund, Sparklers and Tea Fund have now been closed and proceeds transferred to the General Account.

The church also held £9274 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 (as amended) 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.

NOTE:

In March 2022, following an inspection by the General Trustees, we were instructed to close our church buildings until certain safety concerns were addressed. Sunday morning worship has been held in a neighbouring church hall on an hourly let basis. All other congregational and community events, including hall lets, were unable to continue. This has had a detrimental effect on our finances as our only source of income is the Weekly Freewill Offering. Funds are prioritised in ensuring payment of essential services are maintained, namely Insurance, Council Tax and Utilities.

Approved by the Trustees and signed on their behalf,



George Carnochan

Session Clerk

Date: 20-3-26

Independent Examiner's Report to the Trustees of Gairbraid Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are sent out on pages 5 to 9.

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 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. (as amended) 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 (as amended), and
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



Name: Lorna Colville CA
Address: 36 Windlaw Gardens
Glasgow G44 3QT

Date: 21.3.26

Gairbraid Parish Church of Scotland**Receipts and Payments Account****Year ended 31 December 2025**

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Receipts</u>				
Donations	13237	0	13237	14498
Legacies	0	0	0	0
Fundraising Events	0	0	0	0
Rental of premises	0	0	0	0
Contingency Fund	0	0	0	0
<u>Total Receipts</u>	<u>13237</u>	<u>0</u>	<u>13237</u>	<u>14498</u>
<u>Payments</u>				
Costs of generating funds	0	0	0	87
Charitable activities	19115	0	19115	31164
Governance costs	0	0	0	0
<u>Total Payments</u>	<u>19115</u>	<u>0</u>	<u>19115</u>	<u>31251</u>
Excess Receipts over Payments/(Payments over Receipts) before Transfers	(-5878)	0	(-5878)	(-16753)
Transfer between funds				
General Fund	6750		6750	3500
Legacies	(-6000)		(-6000)	(-3500)
K S Benevolent Fund	(-574)		(-574)	0
Sparklers	(-17)		(-17)	0
Tea Fund	(-159)		(-159)	0
Excess Receipts over Payments/(Payments over Receipts) for year	(-5878)	0	(-5878)	(-16753)

Gairbraid Parish Church of Scotland

Statement of Balances

Year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Bank and Cash Balances</u>				
Balances Brought Forward	47359	9274	56633	73386
Movement in year:				
Excess Receipts over Payments/ (Payments over Receipts)	(-5878)	0	(-5878)	(-16753)
Bank Balances	<u>41481</u>	<u>9274</u>	<u>50755</u>	<u>56633</u>

Liabilities

Ministries & Mission	<u>19424</u>	<u>0</u>	<u>19424</u>	<u>19424</u>
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The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session

George Carmichael Session Clerk
Patricia Moran Treasurer

Gairbraid Parish Church of Scotland

Notes forming part of the Accounts

Year ended 31 December 2025

Note 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) Act 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007

Note 2 Movements in Funds

	B/Fwd 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
Unrestricted Funds					
General Fund	1182	12556	18067	6750	2421
Designated Funds					
Fabric Fund	1462	643	340		1765
Kirk Session Benevolent Fund	591	4	21	(-574)	0
Tea Fund	159	0	0	(-159)	0
Sparklers	17	34	34	(-17)	0
Legacies	42913	0	653	(-6000)	36260
Organ Fund	1035	0	0		1035
	<u>47359</u>	<u>13237</u>	<u>19115</u>	<u>0</u>	<u>41481</u>
 Restricted Funds					
Building Restoration Fund	9274	0	0		9274
	<u>9274</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9274</u>
 Total Funds	<u>56633</u>	<u>13237</u>	<u>19115</u>	<u>0</u>	<u>50755</u>

Purposes of Designated Funds

Fabric Fund:	The Trustees have set aside funds for the maintenance of the Church property.
Benevolent Fund:	The account has now been closed and funds transferred to General Account.
Tea Fund:	The account has now been closed and funds transferred to General Account.
Sparklers:	The account has now been closed and funds transferred to General Account.
Legacies:	This fund was intended to be used towards refurbishment of the Church and Halls
Organ Fund:	This fund was intended to be used for organ restoration.

Purposes of Restricted Funds

Building Restoration: This fund was intended to provide ramp and toilets for the disabled.

Gairbraid Parish Church of Scotland
Notes forming part of the Accounts
Year ended 31 December 2025

	Unrestricted	Restricted		
Note 3	2025	2025	2025	2024
<u>Analysis of Donations (See Appendix 1)</u>				
WFO (Non Gift Aid)	1473	0	1473	2740
WFO (Gift Aid)	8340	0	8340	8629
Tax Recovered - WFO (Gift Aid)	2276	0	2276	2157
Ordinary Offerings	290	0	290	516
Members & Friends	425	0	425	0
Little Churches	263	0	263	256
Tea Fund	0	0	0	0
Sponsored Events	0	0	0	0
Funerals	80	0	80	200
Wedding Fees	0	0	0	0
Royal Black Order	90	0	90	0
	<u>13237</u>	<u>0</u>	<u>13237</u>	<u>14498</u>
Note 4				
<u>Analysis of Payments (See Appendix 2)</u>				
Costs of Generating Funds:-				
Offering Envelopes	0	0	0	87
	<u>0</u>	<u>0</u>	<u>0</u>	<u>87</u>
Charitable Activities :-				
Givings to Grow	3626	0	3626	4485
Presbytery Dues	154	0	154	421
Minister's Travel Expenses	1236	0	1236	720
Pulpit Supply	0	0	0	0
Printing, Stationery & Postage	48	0	48	45
Fabric Repairs & Maintenance	993	0	993	12650
Heat & Light	4369	0	4369	4425
British Telecom (Manse)	978	0	978	846
Council Tax (Manse)	2595	0	2595	2414
Property Management (Manse)	364	0	364	288
Insurance	3313	0	3313	3000
Other Expenses	439	0	439	570
Ruchill Parish Church Hall	1000		1000	1300
	<u>19115</u>	<u>0</u>	<u>19115</u>	<u>31164</u>
Governance Costs:-				
Independant Examiner's Fee	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Payment	<u>19115</u>	<u>0</u>	<u>19115</u>	<u>31251</u>

Gairbraid Parish Church of Scotland
Notes forming part of the Accounts
Year ended 31 December 2025

Note 5 Trustee Remuneration and Related Party Transactions

During the year 2025, one trustee, the Minister, received travelling of expenses £1236
In addition Council Tax of £2595, Telephone costs of £978 and Property Management Fees
of £364 were paid for the Manse.

Note 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.
Minimum stipend - £32433; Maximum stipend 5th and subsequent years of service - £39856.

Note 7 Special Collections

In addition to the General Account Income the following Special Collections and
Fundraising Events was received and disbursed during the year.

2025	2024
£0	£0