

Barrhead St Andrew's Parish Church of Scotland
Unaudited Financial Statements
31 December 2023

Robert Andrews Corrections 24/4/24
Second Corrections

MARTIN AITKEN & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Barrhead St Andrew's Parish Church of Scotland

Financial Statements

Year ended 31 December 2023

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Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

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 six Celebrations of Holy Communion annually. A service is also held twice monthly on Sundays at 9.30am.

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 new Community Hall, with different sections meeting on Wednesday and 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 2023

Achievements and performance

This past year has been a season of growth and expansion within the church. This is a real encouragement when so many congregations are struggling at the present time. As a church we have seen the giving of members increase consistently, especially as new people have started coming along on Sundays. 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. In addition to weekly offerings, we have also been blessed with several larger gifts and legacies over the past year.

Undoubtedly one of the highlights of the year was celebrating the 10th anniversary of St Andrew's Church in June 2023. We enjoyed a fantastic weekend of celebrations marked by some glorious sunshine, and a chance to reflect on how far we have come as a church family. Not just in terms of integrating and bringing together the previous congregations, but also in welcoming a wide variety of new people into our midst.

The Sunday worship services at 9.30 and 11am continue to attract new people, with many commenting on the warm welcome they have received. It has been a delight to see these new additions getting involved in the wider life of the church and making use of their skills and experience. We consciously seek to foster a sense of inclusion and representation in our public worship. One of the highlights this past year was our Africa Sunday in May, when some of our African friends blessed us richly through song, dancing, testimony and preaching.

In addition to public worship, we continue to seek new opportunities to build a discipleship culture. We launched another new housegroup during the year, and it has been great to see new people coming along and going deeper in their faith.

Our suite of buildings continues to be a major asset, providing a welcoming space for a huge range of community groups and generating significant revenue for the church. We continue to provide accommodation to the youth organisations that are connected to the congregation, and are thankful for the opportunity to serve our community in this way. We were also able to offer some free family film afternoons during the summer holidays, making the most of our Community Hall and the adjoining outdoors area. These events were incredibly successful, and we hope to build on them in the future with the launch of more community-focussed events. We were also blessed to host two successful and well-attended concerts during the year – one with singer-songwriter Ian White and the other with the NHSGGC choir. This second concert raised over £1300 towards the work of Kings' Norton Foundation Uganda. As a church, we remain committed to supporting the work of various charities, and have given generously on various occasions throughout 2023.

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.barrheadstandrewschurch.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.

Towards the end of the year, the Kirk Session were pleased to launch our new Vision and Mission Statement. This is all about building on the many connections that we have as a church, and seeking to reach out to make a positive and significant difference here in our community. The Session also committed to taking on a Youth and Community Worker, looking to raise half of the costs through external funding over the coming years. This was a significant step of faith for the leadership of the church, and we look forward to seeing how this will come to fruition over the coming years.

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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 35 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 2023, the number of members on the communion roll was 282, 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 £6.80 per week, as against £6.03 in 2022.

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 £1,233,229, of which £325,000 represents Manse Asset Fund, £627,212 represents Hall Asset Fund and a further £141,605 represents other designated funds together with a balance of £139,412 in the General Fund. These are as detailed in Note 19 to these financial statements.

The church also held £55,697 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 2023

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 2023. 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 33 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 & Lavern Church of Scotland.

Reference and administrative details

Registered charity name	Barrhead St Andrew's Parish Church of Scotland
Charity registration number	SC015730
Principal office	2 Ralston Road Barrhead G78 2QQ

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

The Trustees

I. Burnett
C. Buttar
E. Cochrane
A. Cosh (to 19/9/2023)
S. Denovan
B. Docherty
L. Esson
S. Esson
E. Farr
S. Farr
J. Fleming (to 19/9/2023)
J. Glen
M. Grant
R. Grant
M. Inglis
P. Inglis
E. King
J Lapsley
J. Lindsay
M. Love
D. MacKinnon
C. McGrath
C. McKie
Mrs A. Martin
J. Meggat
F. Mineard
Revd T. Mineard
E. Mitchell (to 6/6/2023)
M. N'dau (to 19/9/2023)
J. Rooney
M. Stewart.(to 31/8/2023)
S. Thomson (to 19/9/2023)
G. Whitelaw

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Principal Office-bearers

Minister:	Reverend Tim Mineard
Session Clerk:	Julie Meggat
Church Treasurer:	Janice Rooney

Principal Office:

Ralston Road, Barrhead, G78 2QQ

Charity no: SC015730

Independent Examiner

Robert G Andrews CA CTA FCIE.
Martin Aitken & Co Ltd.
Chartered Accountants
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

Accountants

Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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 and signed on behalf of the board of trustees by:

Julie Meggat,
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 2023

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 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert G. Andrews, F.C.I.E.
Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Barrhead St Andrew's Parish Church of Scotland

Statement of Financial Activities

31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations and legacies	4	132,575	50,038	182,613	149,886
Charitable activities	5	29,439	1,355	30,794	29,088
Other trading activities	6	0	0	0	213
Investment income	7	3,362	0	3,362	1,213
Total income		165,376	51,393	216,769	180,400
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	134	-	134	136
Expenditure on charitable activities	9,10	162,796	22,803	185,599	(34,605)
Other expenditure	11	630	2,827	3,457	4,965
Total expenditure		163,560	25,630	189,190	(29,504)
Net income/(expenditure)		1,816	25,763	27,579	209,904
Transfers between funds		(5,903)	5,903	0	-
Manse Revaluation			-		125,000
Other gains/(losses)		6,340	-	6,340	(2,008)
Net movement in funds		2,253	31,666	33,919	332,896
Reconciliation of funds					
Total funds brought forward		1,230,976	24,031	1,255,007	922,111
Total funds carried forward		1,233,229	55,697	1,288,926	1,255,007

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 2023

	Note	2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	15	952,212		969,162
Investments	16	144,310		67,981
		<u>1,096,522</u>		<u>1,037,143</u>
Current assets				
Debtors	17	23,635		22,283
Cash at bank and in hand		172,670		199,359
		<u>196,305</u>		<u>221,642</u>
Creditors: amounts falling due within one year	18	3,901		3,778
Net current assets		<u>192,404</u>		<u>217,864</u>
Total assets less current liabilities		<u>1,288,926</u>		<u>1,255,007</u>
Net assets		<u>1,288,926</u>		<u>1,255,007</u>
Funds of the charity				
Restricted funds		55,697		24,031
Unrestricted funds		1,233,229		1,230,976
Total charity funds	19	<u>1,288,926</u>		<u>1,255,007</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Julie Meggat,
Session Clerk

Janice Rooney,
Treasurer

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 2023

1. General information

The charity is a registered charity in Scotland and is unincorporated. The address of the principal office is Ralston Road, Barrhead, G78 2QQ.

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 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 2023

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 2023

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 2023 £
Donations			
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
Junior Church			
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>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
WFO	95,414	-	95,414
Open Plate	4,591	-	4,591
Tax Recovered	22,289	-	22,289
Other	3,581	93	3,674
Gift Day	5,031	-	5,031
Fouter Fund	198	-	198
Flower Fund	-	20	20
Fundraising	279	2,310	2,589
Guild	-	4,931	4,931
Contribution from Congregational Organisations	260	1,200	1,460
Legacies	-	4,715	4,715
Grants			
ERC Vent Grant	2,280 -	-	2,280
Church of Scotland Energy Survey	180 -	-	180
Barrhead Housing – Mural Project	-	1,000	1,000
ERC Warm Space Grant	-	1,515	1,515
	134,102	15,784	149,886

5. Charitable activities

	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
Online Church	-	40	40
Hilview Fischy Music	-	275	275
	29,439	1,355	30,794
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Weddings and Funerals	925	1,315	2,240
Use of Premises	22,772	-	22,772
Life and Work	582	-	582
Coffee Bar	589	-	589
Memory Lane	-	2,520	2,520
Manse Maintenance	200	-	200
Online Church	-	185	185
	25,068	4,020	29,088

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements (continued)

Year ended 31 December 2023

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other trading income	—	—	—
Central Management Income	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other trading income	63	-	63
Central Management Income	150	-	150
	<u>213</u>	<u>-</u>	<u>213</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Dividends	2,221	—	2,221	815	-	815
Investment income	1,141	—	1,141	398	-	398
	<u>3,362</u>	<u>-</u>	<u>3,362</u>	<u>1,213</u>	<u>-</u>	<u>1,213</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Offering Envelopes	134	134	136	136
	<u>134</u>	<u>134</u>	<u>136</u>	<u>136</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Church Activities	160,876	22,803	183,679
Support costs	1,920	0	1,920
	<u>162,796</u>	<u>22,803</u>	<u>185,599</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Church Activities	(59,608)	23,433	(36,175)
Support costs	1,570	-	1,570
	<u>(58,038)</u>	<u>23,433</u>	<u>(34,605)</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total funds 2022 £
Church Activities	183,679	-	183,679	(36,175)
Governance costs		1,920	1,920	1,570
	<u>183,679</u>	<u>1,920</u>	<u>185,599</u>	<u>(34,605)</u>

11. Other expenditure

	Restricted Funds	Unrestricted Funds	Total Funds 2023	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Guild expenditure	2,827		2,827	4,382	-	4,382
Life and Work		630	630	-	583	583
	<u>2,827</u>	<u>630</u>	<u>3,457</u>	<u>4,382</u>	<u>583</u>	<u>4,965</u>

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,920	1,570
	<u>1,920</u>	<u>1,570</u>

13. Staff costs

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

	2023 £	2022 £
Wages and salaries	21,836	18,023

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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

The average head count of employees during the year was 3 (2022:2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Trustee remuneration and expenses

Mrs Elizabeth King received £30 as temporary organist.

No other 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 £107,879 shown in Note 4 to the Accounts, Trustees' donations either by way of Gift Aid or WFO amounted to approximately £60,000 (2022 - £50,000).

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

Rev Tim Mineard received expenses of £1,586 (2022 - £1,040). The manse council tax, water and drainage charge paid was £3,008 (2022- £2,851.)

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
As at 1 January 2023	1,003,063	1,003,063
Additions	---	---
As at 31 December 2023	<u>1,003,063</u>	<u>1,003,063</u>
Depreciation		
As at 1 January 2023	33,901	33,901
Charge for Year	16,950	16,950
As at 31 December 2023	<u>50,851</u>	<u>50,851</u>
Net Book Value		
As at 31 December 2023	<u>952,212</u>	<u>952,212</u>
As at 31 December 2022	<u>969,162</u>	<u>969,162</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Investments

	Other investments £
Cost or valuation	67,981
Additions	69,993
Fair value movements	6,336
At 31 December 2023	144,310
Impairment	-
Carrying amount	-
At 31 December 2023	144,310
At 31 December 2022	67,981

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

17. Debtors

	2023 £	2022 £
Other debtors	23,635	22,283

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	3,901	3,778

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
General funds	209,681	136,944	(125,840)	(87,713)	6,340	139,412
Manse Asset	325,000					325,000
Hall Asset	644,162	-	(16,950)			627,212
Fabric Fund	52,133	27,757	(20,770)	77,095		136,215
Fouter Fund	0	175				175
Legacies		500		4,715		5,215
	1,230,976	165,376	(163,560)	(5,903)	6,340	1,233,229

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

19. Analysis of charitable funds *(continued)*

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.

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

Legacies: Representing unrestricted bequests made to the church.

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
Bequest	5	-	5	-	-	0
Youth Fund	4,306	-	-	-	-	4,306
Hall Fittings	0	10,000	(10,020)	1,410	-	1,390
Junior Church	0	-	(156)	156	-	0
Flower Fund	362	20	(12)	-	-	370
Nurture and Fellowship	2,485	560	(1,702)	1,480	-	2,823
Kids Club	497	-	-	-	-	497
Benevolent Fund	2,110	690	(1,490)	-	-	1,310
Guild	3,086	4,692	(2,827)	-	-	4,951
Memory Lane	4,305	350	(1,778)	(500)	-	2,377
Online Church	751	40	(2,139)	1,400	-	52
Legacy	4,715	0	-	(4,715)	-	0
Small Grants Fund	92	-	(101)	9	-	0
Worship and Discipleship	0	15	(1,045)	3,735	-	2,705
Mission and Outreach	0	21,872	(3,450)	2,933	-	21,355
Session Room Ref	0	12,150	0	0	-	12,150
Fund Raising	1,317	1,004	(910)	-	-	1,411
	<u>24,031</u>	<u>51,393</u>	<u>(25,630)</u>	<u>5,903</u>	<u>0</u>	<u>55,697</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

Year ended 31 December 2023

19. Analysis of charitable funds *(continued)*

Bequest

Set aside for a specific purpose.

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.

Small Grants Funds

Represents monies from Church of Scotland for youth work.

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 *(continued)*

Year ended 31 December 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	952,212	-	952,212	969,162
Investments	144,310		144,310	67,981
Current assets	140,608	55,697	196,305	221,642
Creditors less than 1 year	(3,901)		(3,901)	(3,778)
Net assets	<u>1,233,229</u>	<u>55,697</u>	<u>1,288,926</u>	<u>1,255,007</u>

21. Collection for third parties

	2023 £	2022 £
Church of Scotland Aids Project	1,000	986
Erskine Hospital	437	661
Church of Scotland - Ukraine	0	1,399
Lodging House Mission	450	0
Glasgow City Mission	450	415
Robin House	0	415
DEC Pakistan	0	519
Open Doors	0	200
ECRAD	0	160
	<u>2,337</u>	<u>4,755</u>

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 2023 was £5,053 (2022 - £4,885). The movement in the period related to interest received.

Barrhead St Andrew's Parish Church of Scotland

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income		
Donations and legacies		
WFO	101,811	95,414
Tax Recovered	23,671	22,289
Open Plate	6,068	4,591
Other	393	3,674
Gift Day	5,386	5,031
Fouter Fund	175	198
Flower Fund	20	20
Fundraising	739	2,589
Guild	4,692	4,931
Contribution from Congregational Organisations	750	1,460
Grants	37,408	4,975
Legacy	1,500	4,715
	<u>182,613</u>	<u>149,886</u>
Charitable activities		
Weddings and Funerals	1,190	2,240
Coffee Bar	720	589
Life and Work	462	582
Memory Lane	350	2,520
Online Church	40	185
Use of Premises	27,757	22,772
Manse Maintenance	-----	200
Hillview Fischy Music	275	0
	<u>30,794</u>	<u>29,088</u>
Other trading activities		
Other Trading Activities	0	63
	<u>0</u>	<u>63</u>
Investment income		
Dividends Received	2,221	813
Investment income	1,141	398
	<u>3,362</u>	<u>1,213</u>
Central Management Costs		150
Total Income	<u>216,769</u>	<u>180,400</u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023 £	2022 £
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	134	136
Expenditure on charitable activities		
Wages and salaries	21,563	18,023
Independent Examiner fees	1,920	1,570
Giving to Grow Allocation	73,383	82,367
Church Office Expenses	1,998	3,896
Junior Church	0	385
Presbytery Dues	3,330	965
Minister's Expenses	1,586	1,040
Pulpit Supply	460	305
Fabric Repairs & Maintenance	20,375	51,250
Council Tax and Water Costs	3,950	3,793
Other Building Costs	12,126	10,378
Organ and Music	667	1,222
Equipment Replacement	4,762	2,383
Other Expenses	4,104	3,618
Nurture and Fellowship	1,666	1,293
Looking Up (Worship and Discipleship)	760	991
Looking Out (Mission and Outreach)	1,973	1,935
Memory Lane	1,649	1,452
Warm Space	745	208
Online Church	1,834	1,362
Central Management Costs	83	238
Audio Visual System	38	39
Professional Fees - Building	0	995
Depreciation	16,950	16,950
Hall Accoustic Panels	7,494	0
Community Health and Wellbeing	2,000	0
General Gifts	183	0
Gain on sale of buildings	0	(241,263)
	<u>185,599</u>	<u>(34,605)</u>
Other expenditure		
Guild expenditure	2,827	4,382
Life & Work Payment	630	583
	<u>3,457</u>	<u>4,965</u>
Total expenditure	<u>189,190</u>	<u>(29,504)</u>
Net (expenditure)/ income	<u>27,579</u>	<u>209,904</u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	134	136
Expenditure on charitable activities		
Church Activities		
<i>Activities undertaken directly</i>		
Wages and salaries	21,836	18,023
Giving to Grow Allocation	73,383	82,367
Church Office Expenses	1,998	3,896
Junior Church	0	385
Presbytery Dues	3,330	965
Minister's Expenses	1,586	1,040
Pulpit Supply	460	305
Fabric Repairs & Maintenance	20,375	51,250
Council Tax and Water Costs	3,950	3,793
Other Building Costs	11,853	10,378
Organ and Music	667	1,222
Equipment Replacement	4,762	2,383
Other Expenses	4,104	3,618
Nurture and Fellowship	1,666	1,293
Looking Up (Worship and Discipleship)	760	991
Looking Out (Mission and Outreach)	1,973	1,935
Memory Lane	1,649	1,452
Warm Space	745	208
Online Church	1,834	1,362
Central Management Costs	83	238
Audio Visual System	38	39
Professional Fees - Building	0	995
Depreciation	16,950	16,950
Hall Accoustic Panels	7,494	0
Community Health and Wellbeing	2,000	0
General Gifts	183	
Gain on Sale of Buildings		(241,263)
	<u>183,679</u>	<u>(36,175)</u>
Governance costs		
Independent Examiner Fee	1,920	1,570
Total expenditure	<u>185,599</u>	<u>(34,605)</u>