ST ANDREW'S CHURCH
BARRHEAD

Barrhead: St Andrew's Parish Church of Scotland

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2025

Scottish Charity No: SC015730

Barrhead: St Andrew's Parish Church of Scotland

Financial Statements

Year Ended 31 December 2025

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Barrhead: St Andrew's Parish Church of Scotland

Trustees' Annual Report

For the Year Ended 31 December 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Objectives and Activities

Barrhead St Andrew's Church is a congregation of the national Church of Scotland. 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.

As a local congregation in the Presbytery of Clyde, we have adopted the following Vision Statement:

To make known the all-inclusive love of Christ in practical and visible ways, connecting and working with others to meet the needs of people where they are.

Our Mission Statement is a practical outworking of our Vision as we seek to achieve the following aims, based upon the 5 Marks of Mission:

We exist to ***CONNECT****: people with the love of God (Tell); people deeper with God (Teach); people with each other (Tend); with our world (Transform); with God's creation (Treasure).*

Our activities as a church reflect these aims and objectives and fall broadly under these main headings. As we seek to connect people with God, we hold 11am services every Sunday morning, with a more reflective 9.30am service once a month and occasional evening services. Communion is celebrated on five occasions each year within the main service and at every 9.30 service on a more informal basis. We also have weekly housegroups and prayer meetings. Alpha courses are run as needed on a regular basis.

We connect people in a range of ways, not least through our pastoral team and the visits of Elders and our Minister. We have a wide variety of groups catering for the needs of our diverse church family. These include our Church Guild, 1st Barrhead Boy's Brigade, Junior Church, Youth Church and our Bereavement Support Group among others. We also employ a full-time Youth & Community Worker to support young people in our church and reach out to the wider community.

In seeking to connect with our world, we run a number of initiatives including Memory Lane for those affected by dementia and a free Soup Lunch. We also run a weekly Youth Club and free holiday activities for the local community. This includes a Summer Holiday Club, community fun days and our Say One For Me prayer outreach initiative. We also seek to reach our community through social media channels and streaming our 11am service online. We are members of ABC (Action of Barrhead Churches) and fully committed to working with our ecumenical friends. We also support the work of our local partners East Renfrewshire Foodbank and East Renfrewshire Good Causes.

We also seek to connect with God's creation, taking our stewardship responsibilities seriously. This includes tending to the ongoing renewing and upgrading of our premises and taking social responsibilities seriously in our preaching and teaching programme.

Achievements and Performance

As a Church we continue to celebrate God's ongoing faithfulness and goodness to us over the past 12 months. We have been delighted to welcome new people into our Church family during this time, and are encouraged that we continue to see new faces on a regular basis. A particular highlight was the Easter Sunday service when we celebrated the baptism of 4 people and also welcomed almost 20 people into membership. This followed on from a successful Alpha course during the Spring of 2025.

Our members continue to show their generosity through both their financial giving and also through the giving of their time and talents. It is a real blessing to know that we are one of the most generous congregations across Clyde Presbytery, and is a powerful indication of our members putting their faith into action. We have been particularly encouraged by the response to our roof replacement project over the past 12 months. God has provided generously through the financial sacrifice of our members, and also through a range of Trusts and other grant making bodies, in particular the General Trustees of the Church of Scotland. We are deeply thankful for this provision, and also for the efforts of the small team leading on this work. We anticipate this project moving to completion over the coming year.

Faced with such a significant level of expenditure, it would be easy to become inward looking and to focus all of our efforts on the renewal of our buildings. However, we remain firmly committed to looking outwards in mission and ministry to our local community, and this is a real testament to the faith of the Kirk Session in particular. This past year saw an ongoing commitment to funding our Youth & Community Worker, with significant funds pledged from our free reserves and also from external funding sources including Seeds for Growth. We have been encouraged by the growing numbers of young people engaging both within and outside the church, and look forward to seeing how this post will develop in 2026. We continue to hold free activities and events for the local community, including a Summer holiday club in August. These are complemented by our regular outreach activities, such as our fortnightly Memory Lane dementia café and our free soup lunch. We are immensely grateful for all the volunteers who help to make these events so welcoming and vibrant.

Our buildings continue to be a major asset both for ourselves and also for the local community. As a Church we are delighted to support two external youth organisations with free accommodation, and very much value our ongoing relationship with 7th Barrhead Guiding and 3rd Barrhead Scouts. Our own Boys Brigade Company (1st Barrhead BB) continues to thrive, and all three organisations are an absolute credit to the dedication and commitment of their leaders.

The life of our Church is about so much more than just what happens on a Sunday morning, and our buildings are often busy with a wide range of activities taking place. Our own Church groups provide support and encouragement to a wide range of people, whether through the Guild, through fortnightly housegroups, our Worship on Wednesday (WoW) service or in a range of other ways Our Minister continues to serve the community through the provision of parish funerals, and also as a chaplain to Hillview Primary School.

We are deeply committed to working together ecumenically with our neighbouring congregations, and continue to value our involvement with ABC (Action of Barrhead Churches). We hope and pray for a clear pathway forward for our local Church of Scotland congregations in the coming year.

Achievements and Performance (continued)
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.

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 2025, the number of members on the communion roll was 277, along with 15 adherents. In addition, there are 135 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 £6.98 per week, as against £7.02 in 2024.

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 funds of £1,300,443 of which £325,000 represents Manse Asset Fund, £593,312 represents Hall Asset Fund and a further £245,527 represents other designated funds together with a balance of £136,604 in the General Fund. These are as detailed in Note 20 to these financial statements.

The Church also held £38,600 of restricted funds which have been provided for the purposes specified in Note 20.

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.

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. 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 with the minister. The minister is the Moderator of the Kirk Session.

Under the Unitary Constitution, there are six core groups with responsibility for fulfilling relevant functions. They are "Worship and Discipleship", "Mission and Outreach", "Nurture and Fellowship", "Fabric", "Financial Stewardship"and "Communications". 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
Principal Office	2 Ralston Road Barrhead G78 2QQ

Reference and Administrative Details (continued)

Principal Office-bearers	Minister:	Reverend Tim Mineard
	Session Clerk:	Julie Meggat
	Church Treasuer:	Janice Rooney

Trustees

I Burnett
C Buttar
E Cochrane
S Denovan
B Docherty
L Esson (to 07/01/2025)
S Esson
E Farr
S Farr
J Glen
M Grant
R Grant
M Inglis
P Inglis
L Jauer
E King
J Lindsay
M Love
C McGrath
C McKie
S McKinlay
A Martin
J Meggat
F Mineard
Rev T Mineard
J Rooney
E Turnbull
N Turnbull
G Whitelaw

Bankers	Bank of Scotland The Direct Business Bank Edinburgh EH12 9DR	Church of Scotland Investors Trust 121 George Street Edinburgh EH2 4YN

Independent Examiner

Daniel Brown FCCA
RAM Accountants
Admiral House
Montgomery Place
East Kilbride
G74 4BF

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 laws 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 statement, 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 12 April 2026 and signed on behalf of the board of trustees by:

Julie S. Meggat

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

For the Year Ended 31 December 2025

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 2025.

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

(a) 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 comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Daniel Brown FCCA
RAM Accountants
Admiral House
Montgomery Place
East Kilbride
G74 4BF

12 April 2026

Barrhead: St Andrew's Parish Church of Scotland

Statement of Financial Activities

For the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	2025 £	2024 £
Income and Endowments from Charitable Activities					
Donations and Legacies	4	215,610	24,332	239,942	171,453
Charitable Activities	5	63,108	5,006	68,114	42,502
Other Trading Activities	6	647	-	647	865
Investment Income	7	8,775	-	8,775	8,542
Other Income	8	1,500	350	1,850	3,110
		289,640	29,688	319,328	226,472
Expenditure on Charitable Activities					
Costs of Raising Donations and Legacies	9	133	-	133	152
Charitable Activities	10,11	239,675	11,510	251,185	250,635
Other Expenditure	12	252	8,746	8,998	2,084
		240,060	20,256	260,316	252,871
Net Income/Expenditure		49,580	9,432	59,012	(26,399)
Transfers Between Funds		40,321	(40,321)	-	-
Other Gains/(Losses)		9,024	-	9,024	8,480
Net Movement in Funds		98,925	(30,889)	68,036	(17,919)
Total Funds Brought Forward		1,201,518	69,489	1,271,007	1,288,926
Total Funds Carried Forward		**1,300,443**	**38,600**	**1,339,043**	**1,271,007**

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

Barrhead: St Andrew's Parish Church of Scotland

Balance Sheet

As at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Fixed Assets	16		918,312		935,262
Investments	17		161,814		152,790
			1,080,126		1,088,052
Current Assets					
Debtors	18	25,000		28,849	
Cash at Bank and in Hand		238,393		156,863	
		263,393		185,712	
Creditors falling due within one year					
Creditors	19	4,476		2,757	
			258,917		182,955
Net Assets			**1,339,043**		**1,271,007**
Funds					
Unrestricted Funds	20		1,300,443		1,201,518
Restricted Funds	20		38,600		69,489
			1,339,043		**1,271,007**

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2026 and signed on its behalf by:

Julie S. Meggat
Julie Meggat
Session clerk

Janice C Rooney
Janice Rooney
Treasurer

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 FRS 102.

Disclosure Exemptions
The entity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: - 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 subject to restriction on their expenditure by the donor or through the terms of an appeal and fall into one of the two sub classes: restricted income funds or endowment funds.

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.

3 Accounting Policies (continued)

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 expensed 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.

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 2025 £
Donations			
WFO	105,405	-	105,405
Open Plate	6,161	-	6,161
Tax Recovered	22,305	-	22,305
Other	1,510	-	1,510
Gift Day	13,816	-	13,816
Fouter Fund	213	-	213
Flower Fund	-	20	20
Guild	-	4,292	4,292
Organisations	200	-	200
Legacies	1,000	-	1,000
Grants			
Presbytery Mission	-	3,300	3,300
House of Fraser	-	3,000	3,000
Seeds for Growth	-	12,000	12,000
Say One For Me	-	1,000	1,000
Benefact Trust	20,000	-	20,000
Gareth Weston	20,000	-	20,000
National Lottery	20,000	-	20,000
Mitchells Robertson	5,000	-	5,000
VAER Thursday Soup - Wellbeing Fund	-	720	720
	215,610	24,332	239,942

4 Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
WFO	106,237	-	106,237
Open Plate	6,675	-	6,675
Tax Recovered	28,991	-	28,991
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
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
	152,140	19,313	171,453

5 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Weddings and Funerals	1,100	320	1,420
Use of Premises	37,034	-	37,034
Life and Work	210	-	210
Coffee Bar	640	-	640
Nurture and Fellowship	-	740	740
Community Youth Worker	-	3,360	3,360
Thursday Soup	779	36	815
Christmas Market	-	-	-
Memory Lane	-	550	550
Online Church	-	-	-
Hillview Fischy Music	-	-	-
Roof Replacement	23,345	-	23,345
	63,108	5,006	68,114

5 Charitable Activities (continued)

	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
Nuture 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
Hillview Fischy Music	-	120	120
	36,804	5,698	42,502

6 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other Trading Income	647	-	647
	647	-	647

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other Trading Income	865	-	865
	865	-	865

7 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Dividends	5,245		5,245
Investment income	3,530	-	3,530
	8,775	-	8,775

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Dividends	1,947		1,947
Investment income	6,595	-	6,595
	8,542	-	8,542

8 Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Insurance Claim	1,500	350	1,850
	1,500	350	1,850

9 Cost of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Offering Envelopes	133	133	152	152

10 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Church Activities	236,975	11,510	248,485
Support Costs	2,700	-	2,700
	239,675	11,510	251,185

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Church Activities	235,938	12,606	248,544
Support Costs	2,091	-	2,091
	238,029	12,606	250,635

11 Expenditure on Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Total Funds 2025 £	Total Funds 2024 £
Church Activities	236,975	-	236,975	231,746
Governance Costs	-	2,700	2,700	2,092
	236,975	2,700	239,675	233,838

12 Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Guild Expenditure	-	8,270	8,270	-	1,622	1,622
Life and Work	252	-	252	462		462
Summer Holiday Club	-	236	236	-	-	-
Discretionary Fund	-	240	240	-	-	-
	252	8,746	8,998	462	1,622	2,084

13 Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,700	2,092
	2,700	2,092

14 Staff Costs

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

	2025 £	2024 £
Wages and salaries	62,863	52,461
	62,863	52,461

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Minister's 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 £32,433 and maximum stipend (in the fifth and subsequent years) £39,856.

The average head count of employees during the year was 5 (2024:4).

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

15 Trustees 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 £111,566 shown in Note 4 to the Accounts, Trustees donations either by way of Gift Aid or WFO amounted to approximately £60,000 (2024: £60,000).

15 Trustees Remuneration and Expenses (continued)

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

Rev Tim Mineard received expenses of £1,617 (2024: £1,565).

16 Tangible Fixed Assets

	Land and Buildings	Total
Cost		
At 1 January 2025	1,003,063	1,003,063
Additions	-	-
Disposals	-	-
At 31 December 2025	1,003,063	1,003,063
Depreciation		
At 1 January 2025	67,801	67,801
Charge for year	16,950	16,950
At 31 December 2025	84,751	84,751
Net Book Value		
At 31 December 2025	**918,312**	**918,312**
At 31 December 2024	935,262	935,262

17 Investments

	2025 £	2024 £
Other Investments		
Opening Valuation	152,790	144,310
Additions	-	-
Fair Value Movement	9,024	8,480
At 31 December 2025	**161,814**	**152,790**

All investments shown are held at valuation. The historical cost of the investments was £139,981 (2024: £139,981).

18 Debtors

	2025	2024
	£	£
Other debtors	25,000	28,849

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	4,476	2,757

20 Analysis of Charitable Funds

Unrestricted Funds

	At 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2025
	£	£	£	£	£	£
General Funds	125,555	146,956	(182,262)	37,331	9,024	136,604
Manse Asset	325,000	-		-	-	325,000
Hall Asset	610,262	-	(16,950)		-	593,312
Fabric Fund	133,993	61,278	(30,623)	1,000	-	165,648
Fouter Fund	493	213	-	-	-	706
Legacies	6,215	-	-	-	-	6,215
Community Hall	-	-	-	1,390	-	1,390
Roof Fund	-	81,193	(10,225)	600	-	71,568
	1,201,518	289,640	(240,060)	40,321	9,024	1,300,443

Manse Asset: The provision of suitable living accommodation for the minister
Hall Asset: This represents the current value of the new Community Hall
Fabric Fund: The extraordinary repair and improvements to Church properties
Fouter Fund: Small value purchases/needs as determined by the congregation and met through small donations
Legacies: Representing unrestricted bequests made to the Church
Community Hall: Acoustic panels and equipment in the community hall
Roof Fund: This is for the replacement of the Church roof

20 Analysis of Charitable Funds

Restricted Funds

	At 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2025
	£	£	£	£	£	£
Church of Scotland	6,000	-	-	-	-	6,000
Youth Fund	-	-	(9)	9	-	-
Hall Fittings	1,390	-	-	(1,390)	-	-
Junior Church	-	-	(216)	216	-	-
Flower Fund	370	20	-	-	-	390
Nurture and Fellowship	1,699	740	(2,484)	45	-	-
Benevolent Fund	1,620	320	(239)	-	-	1,701
Guild	7,588	4,291	(8,270)	-	-	3,609
Memory Lane	5,697	550	(1,540)	(1,600)	-	3,107
Online Church	612	-	(1,500)	888	-	-
Insurance	3,110	350	-	-	-	3,460
Worship and Discipleship	1,384	-	(1,323)	-	-	61
Mission and Outreach	22,339	22,697	(4,675)	(22,339)	-	18,022
Session Room Ref	16,150	-	-	(16,150)	-	-
Fund Raising	1,530	-	-	-	-	1,530
Small Grants Fund	-	720	-	-	-	720
	69,489	**29,688**	**(20,256)**	**(40,321)**	**-**	**38,600**

Church of Scotland: From Church of Scotland for youth and community work
Youth Fund: Funds raised for, and spent on, Youth activities eg trip to Spree
Hall Fittings: 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: Events mainly for the senior members
Benevolent Fund: The Trustees have set aside funds for the use at the minister's discretion
Guild: Monies raised by, and for the use of, the Guild
Memory Lane: A group for adults suffering from dementia and their supporters
Online Church: to expand the worship offering into the general community
Insurance: monies to be spent on insurance purposes
Worship and Discipleship: Focus on our relationship with God
Mission and Outreach: reaching out to those not connected with the Church
Session Room Ref: refurbishment of the session room
Fund Raising: organisation of fundraising activities
Small Grants Fund: provision of small grants in the community

21 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Tangible Fixed Assets	918,312	-	918,312	935,262
Investments	161,814	-	161,814	152,790
Current Assets	224,793	38,600	263,393	185,712
Creditors less than one year	(4,476)		(4,476)	(2,757)
Net assets	**1,300,443**	**38,600**	**1,339,043**	**1,271,007**

22 Collections for Third Parties

	2025 £	2024 £
Beatson Charity	1,100	362
CrossReach	450	357
Erskine Hospital	212	405
Houston and Killellan Church	150	-
Church of Scotland Aids Project	-	1,050
Lodging House Mission	-	450
Glasgow City Mission	-	450
Teen Challenge Strathclyde	-	400
ER Good Causes	-	208
	1,912	**3,682**

23 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by the 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.

24 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 31 December 2025 was £5,312 (2024: £5,312).

The following pages do not form part of the financial statements

For the Year Ended 31 December 2025

	2025	2024
	£	£
Income		
Donations and Legacies		
WFO	105,405	106,236
Tax Recovered	22,305	28,992
Open Plate	6,161	6,675
Other	1,510	5,878
Gift Day	13,816	7,016
Fouter Fund	213	106
Flower Fund	20	-
Fundraising	-	3
Guild	4,292	4,259
Organisations	200	532
Grants	85,020	10,756
Legacy	1,000	1,000
	239,942	**171,453**
Charitable Activities		
Weddings and Funerals	1,420	1,465
Coffee Bar	640	814
Life Work	210	252
Memory Lane	550	800
Online Church	-	60
Use of Premises	37,034	33,534
Nurture and Fellowship	740	398
Community Youth Worker	3,360	2,705
Christmas Market	-	704
Thursday Soup	815	1,650
Hillview Fischy Music	-	120
Roof Restoration	23,345	-
	68,114	**42,502**
Other Trading Activities		
Other Trading Activities	647	865
	647	**865**
Investment Income		
Dividends Received	5,245	1,947
Investment income	3,530	6,595
	8,775	**8,542**
Other Income		
Insurance proceeds	1,850	3,110
	1,850	**3,110**
Total Income	**319,328**	**226,472**

Notes to the Financial Statements

For the Year Ended 31 December 2025

	2025	2024
	£	£
Expenditure		
Cost of Raising Donations and Legacies		
Offering Envelopes	133	152
Expenditure on charitable activities		
Wages and Salaries	62,863	52,461
Independent Examiner Fees	2,700	2,092
Giving to Grow Allocation	79,744	77,710
Church Office Expenses	2,511	3,717
Junior Church	363	487
Presbytery Dues	2,813	2,813
Minister's Expenses	1,617	1,565
Pulpit Supply	800	245
Fabric Repairs & Maintenance	17,547	34,570
Council Tax and Water Costs	3,629	4,064
Other Building Costs	18,955	17,934
Organ and Music	510	2,030
Equipment Replacement	1,925	1,653
Other Expenses	2,083	2,490
Nurture and Fellowship	2,484	1,527
Looking Up (Worship and Discipleship)	911	1,043
Looking Out (Mission and Outreach)	466	775
Memory Lane	1,540	1,480
Online Church	1,500	(470)
Audio Visual System	-	79
Alpha Course	234	119
Depreciation	16,950	16,950
Session Room Improvements	497	20,704
Community Health and Wellbeing	-	164
Community Youth Worker	3,860	3,405
Thursday Soup	427	105
Messy Church	29	-
Coffee Bar	249	-
Youth Fund	9	-
Christmas Market	-	545
Hillview Fischy Music	-	275
General Gifts	-	103
Roof replacement	23,969	-
	251,185	**250,635**
Other Expenditure		
Guild	8,270	1,622
Lifework	252	462
Summer Holiday	236	-
Discretionary Fund	240	-
	8,998	**2,084**
Total Expenditure	**260,316**	**252,871**