

The Church of Scotland
Barlanark Greyfriars Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS
For the year ended 31 December 2025

Congregation No: 160897

Scottish Charity No: SC025730

Receipts and Payments

The trustees present the annual report and accounts for Barlanark Greyfriars Parish Church for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name: Barlanark Greyfriars Parish Church of Scotland, Glasgow
Charity Registration Number: SC025730
Congregation Reference No: 160897
Contact Address: Mr D Sheppard
41 Fauldspark Crescent
Swinton
Glasgow
G69 6NG

Trustees

The trustees who served during the year were as follows:

Kirk Session

Rev Normin Afrin
Barbara McCluskey
Stewart West
Daniel Sheppard
James Sheppard

Ruby Longridge
Janette McMaster
Alex Ralston
Christine Smith
Jemima Bell

All of the elders are also members of the Congregational Board

Congregational Board (elected members)

Sharon Curley

Principal Office-bearers

Minister: Vacant Position
Interim Moderator: Rev Norman Afrin
Session Clerk: Janette McMaster
Clerk to the Board: Janette McMaster
Joint Treasurers: Donna & Daniel Sheppard

Independent Examiner

Ian Laurie, 12 Hillneuk Avenue, Bearsden, Glasgow, G61 3PZ

Bankers

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

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. In a ministerial vacancy, presbytery appoints an interim Moderator who is also a trustee. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

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

Objectives and Activities

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

The undernoted activities are particular to our parish

- 1 One service of worship on Sundays at 11am.
- 2 Sunday School meet on Sundays at 11am.
- 3 Youth Activities, Boys Brigade; Scouts; Girls Brigade; Youth Club; Pipe Band.
- 4 GYP (Greyfriars Youth Project), structured youth project, which is led by our dedicated team of volunteers, and provides a mix of formal and informal activities to the young people of our community.
- 5 Guild meet weekly on a Tuesday afternoon.
- 6 Renew wellbeing Café meets on a Friday morning.
- 7 NA meeting on a Sunday evening.

Achievements and Performance

We continue to be under the supervision of Rev Norman Afrin who is our interim moderator, we are very fortunate to have a small team of worship leaders providing worship cover on a Sunday. These are retired ministers and readers. We are also pleased to give an opportunity to a young member of Normans church to lead worship on occasion as part of his faith development.

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

A formal request has been submitted to presbytery to invoke our linkage with Easterhouse Parish church. We await the support and assistance of presbytery for this.

Our MDS worker recruited last year left his post at the end of the agreed contract period. We have begun the recruitment process to fill the role. The previous worker completed his objective to deliver a community study and report which is forming part of our strategic plan.

We continue to work with the other 3rd sector bodies as part of the Barlanark development partnership. This has secured funding for an event in 2026 for the young people planned, organised and delivered by them.

We continue our quest to see if we can find a developer to purchase the land where the new church building stands for development of social housing. This will allow the church to develop its current original church building to make it suitable to provide supporting services to the community. The JR Group have shown interest and have carried out site surveys with plans for the potential housing on the land for sale.

Our buildings remain as category B, which is a concern for the board and congregation. A formal request has been made to have this recategorised and we await presbytery building team to contact us.

The church provides much needed services to the community with the provision of food vouchers and heating grants to families in need. These are possible through funding from Children in Need. Our youth activities are strong, we have seen increased numbers attending, although we could benefit from increasing our volunteer numbers, to help address this we have engaged with other community groups from Barlanark, Glasgow Life are supplying to workers on a Friday evening to assist with the clubs.

The congregation demonstrated their generosity through donations of food at Harvest which was taken to The Circle (Charity who run a foodbank)
In addition, we collected Christmas gifts in December and these were also donated to The Circle to distribute to families in need.

The new Renew café meets on a Friday which is a space for people to meet and reflect on their feelings and wellbeing. There is an opportunity for prayer and silent reflection.

Financial Review

The accounts show that the church had a surplus of £3,410 for the year end 31st December 2025. We were able to meet our giving to grow obligation for the year thus ensuring we have no debt to the end of the year.

Our Giving to Grow contributions for 2025 were paid in full along with our Presbytery Dues. Our giving to Grow contribution for 2026 is £1970.20 and we have set up 10 monthly payments to meet this from March to Dec.

As a church we have seen a reduction in our offering in comparison to 2024 by the sum of £696. Once again, we have been supported extremely well by the local community who attended both of our Fayres in the year helping us to raise £4008.

We continue to rent out our manse which generates a monthly income of £1,710, this is held for us in the consolidated fabric fund which has a balance of £37,269. However, plans will be to draw some of this down to assist with our Giving to Grow payment in 2026.

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

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

Reserves Policy

The Unrestricted Funds represent the free reserves of the Church. In total, they amounted to £12,306 at the end of the year which represents approximately four months' operational costs which is greater than the three-month level the Trustees would like to achieve to maintain cash flow.

The church held £2,757 of restricted funds; this is mainly set aside for fabric expense. The current value of the investments held by the endowment fund is £29,997. We also have a deposit fund held by the General Trustees of the Church of Scotland which has £37,269 specifically for fabric.

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,

Janette McMaster
Session Clerk

Signed



Date 18-3-26

Barlanark Greyfriars Parish Church
SC025730

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

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Name: Ian Lauric

Signature



Address:
12 Hillneuk Ave
Bearsden
Glasgow
G61 3PZ

Date

22/3/26

Barlanark Greyfriars Parish
Receipts and Payment Account
for the year ended 31 December 2025

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2025</i>	<i>2024</i>
		<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2024</i>
		£	£	£	£	£
<i>Note</i>						
Receipts						
Donations	3	20,384	-	-	20,384	21,163
Activities for Generating Funds		4,008	-	-	4,008	4,059
Bank & Deposit interest		-	-	-	-	-
Investment income		-	589	-	589	589
Funeral /Weddings		390	-	-	390	700
Rental of Church Halls		2,179	-	-	2,179	2,260
Grants (External agencies)		-	11,116	-	11,116	3,300
Minister Leaving Gift Collection		240	-	-	240	540
COS and Pulpit Supply Refunds		1,664	-	-	1,664	
Benevolent		-	-	-	-	182
Receipt from General Trustees		21,332	-	-	21,332	6,974
Collections for 3rd Party			995	-	995	1,096
Other Income		120	-	-	120	
Bank Interest Refund		-	-	-	-	241
		50,316	12,701	-	63,017	41,104
<i>Assets and investments</i>						
Sale of fixed assets		-	-	-	-	-
Sale of investments			-	-	-	-
Total Receipts		50,316	12,701	-	63,017	41,104
Payments						
Costs of generating funds	4	121	-	-	121	121
Charitable activities	4	45,070	14,416	-	59,486	43,152
Governance costs	4	-	-	-	-	-
		45,191	14,416	-	59,607	43,273
Assets and investments	4	-	-	-	-	-
Total Payments		45,191	14,416	-	59,607	43,273
Excess of Receipts over Payments for the year before Transfers						
		5,125	(1,715)	-	3,410	(2,170)
Transfers		(953)	953	-	-	-
Excess of Receipts over Payments for the year						
		4,172	(762)	-	3,410	(2,170)

Barlanark Greyfriars Parish
Statement of Balances
At 31 December 2025

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>		
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	<i>Total</i>
		<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2024</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Bank & Deposit Balances						
Bank & deposit balances brought forward		8,134	3,519	-	11,653	13,823
Investment account						
Movement in year:						
Excess of Receipts over Payments for the year		4,172	(762)	-	3,410	(2,170)
		-----	-----	-----	-----	-----
Bank & deposit balances carried forward	2	<u>12,306</u>	<u>2,757</u>	<u>-</u>	<u>15,063</u>	<u>11,653</u>
Investments at market value						
(cost - £13,629)	7	<u>-</u>	<u>-</u>	<u>29,997</u>	<u>29,997</u>	<u>27,817</u>
Assets						
Gift Aid Receivable		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities						
Church of Scotland Loan		<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
		-----	-----	-----	-----	-----
		<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
		=====	=====	=====	=====	=====

The accounts were approved by the Kirk Session and Congregational Board on

For and on behalf of the Kirk Session and Congregational Board

Signed Session Clerk *Janette McGowan* Date *18-3-26*

Signed Treasurer *D Sheppard* Date *18/3/26*

Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2. Movements in Funds

	<i>At</i> <i>1 Jan</i> <i>2025</i> £	<i>Receipts</i> <i>2025</i> £	<i>Payments</i> <i>2025</i> £	<i>Transfers</i> <i>2025</i> £	<i>At</i> <i>31 Dec</i> <i>2025</i> £
<i>Unrestricted funds</i>					-
Designated Fabric Fund	-	-	(5,057)	5,057	-
100 Club	-	2,366	-	-	2,366
Community Café	-	974	-	-	974
Social Fund	-	-	-	-	-
General Fund	8,134	46,977	(40,134)	(6,010)	8,967
	<u>8,134</u>	<u>50,316</u>	<u>(45,191)</u>	<u>(953)</u>	<u>12,306</u>
<i>Restricted funds</i>					
Benevolent	2,717	-	-	-	2,717
Manse	-	-	(953)	953	-
Organ	39	-	-	-	39
Grant	-	11,116	(11,116)		-
Collections for Charity (3rd Party)	-	995	(995)		0
Fabric	763	589	(1,352)		0
	<u>3,519</u>	<u>12,701</u>	<u>(14,416)</u>	<u>953</u>	<u>2,757</u>
<i>Endowment funds</i>					
McDonald Sisters Memorial Fund	-	-	-	-	-
<i>Total Funds</i>	<u>11,653</u>	<u>63,017</u>	<u>(59,607)</u>	<u>-</u>	<u>15,063</u>

Purpose of Funds

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

Other funds are used in line with their name

Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2025

	<i>d</i> <i>Funds</i> <i>2025</i> <i>£</i>	<i>Restricted</i> <i>Funds</i> <i>2025</i> <i>£</i>	<i>nt</i> <i>Funds</i> <i>2025</i> <i>£</i>	<i>Total</i> <i>2025</i> <i>£</i>	<i>Total</i> <i>2024</i> <i>£</i>
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	5,234	-	-	5,234	4,528
Gift Aid Donations	4,973	-	-	4,973	4,305
Tax Recovered on Gift Aid Donations	1,722	-	-	1,722	3,793
Ordinary Offerings (Open Plate)	2,685	-	-	2,685	3,937
Other Offerings, Donations etc	5,769	-	-	5,769	4,600
	-----	-----	-----	-----	-----
	20,384	-	-	20,384	21,163
	=====	=====	=====	=====	=====
4. Analysis of Payments					
<i>Costs of Generating Funds</i>					
Offering Envelopes	121	-	-	121	121
	-----	-----	-----	-----	-----
	121	-	-	121	121
	-----	-----	-----	-----	-----
<i>Charitable Activities</i>					
Ministries & Mission Contribution	15,640	-	-	15,640	4,456
Presbytery Dues	1,012	-	-	1,012	1,351
Minister's Expenses	522	-	-	522	-
Pulpit Supply	1,676	-	-	1,676	1,468
Other Salary Costs	2,550	-	-	2,550	2,780
Fabric Repairs & Maintenance	5,122	1,352	-	6,474	5,382
Heat and Light	12,765	-	-	12,765	14,813
Insurance	3,205	-	-	3,205	3,162
Manse Expenses	-	953	-	953	1,202
Church Office Expenses	2,127	-	-	2,127	2,350
Charity Donations	211	995	-	1,206	4,445
Grants To Youth Activity	-	11,116	-	11,116	-
Benevolent	-	-	-	-	60
Bank Charges	-	-	-	-	244
Other expenses	240	-	-	240	1,439
	-----	-----	-----	-----	-----
	45,070	14,416	-	59,486	43,152
	-----	-----	-----	-----	-----
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Assets and investments</i>					
Purchase of fixed assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total</i>	45,191	14,416	-	59,607	43,273

Barlanark Greyfriars Parish
Notes forming part of the Accounts
for the year ended 31 December 2025

5. Trustee Remuneration and Related Party Transactions

During the year in review the Minister received £0.00 in expenses, there was no payments made to any of the other trustees or parties related to them. Travel expenses of £522 was paid to our Locum during their tenure

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,432 and the maximum stipend (in the fifth and subsequent years) £39,856.

7. Investments

	<i>Market Value at 1 Jan 2025 £</i>	<i>Purchases £</i>	<i>Disposals £</i>	<i>Gain/(loss) on Revaluation £</i>	<i>Market Value at 31 Dec 2025 £</i>
Endowment Funds					
McDonald Sisters Memorial Fund	27,817	-	-	2,180	29,997
	-----	-----	-----	-----	-----
	27,817	-	-	2,180	29,997
	=====	=====	=====	=====	=====

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

8. Collections for Third Parties

	<i>2025 £</i>	<i>2024 £</i>
Lodging House Mission	120	235
Salvation Army	300	200
Earl Haig Fund	186	-
Guide Dogs	600	710
MacMillan Cancer		-
	-----	-----
	1,206	1,145
	=====	=====

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

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
<u>REVENUE ACCOUNT (Consolidated Fabric Fund)</u>		
Credit Balance at 31 December	37,269 =====	37,327 =====