Report of the Trustees and
Independently Examined Financial Statement For The Year Ended
31 December 2025
For
Barrhead United Reformed Church SC011628

Voluntary Action East Renfrewshire SCIO
Linda McCullagh BA
4D Rouken Glen Park
Thornliebank
East Renfrewshire
G46 7UG
Scottish Charity: SCO28103

Contents of the Financial Statements
For the Year Ended 31 December 2025

Report of the Trustees
For the Year Ended 31 December 2025

The Deacons of Barrhead United Reformed Church in their capacity as Charity Trustees present their report with the final financial statements of the Charity for the year ended 31 December 2018. The Trustees have adopted the provision of the Statement of Balances for Payment and Receipt Accounts by Independent Examination.

Registered Address

Barrhead United Reformed Church
64 Lowndes Street
Barrhead
G78 1QX

Office Bearers

Myra Rose	President & Treasurer
Carole Chrisholm	Vice-president
Rena Hannah	Secretary

Other Deacons
Elizabeth Athey
Kenneth Athey
Elizabeth Hannah
Moira McCarney
Jackie McDowall
Mattie Rankin
Mary Shaw
Isabel Wallace
Rev'd Gordon Smith
Helen Kavanagh
Karen Carrey
Elizabeth Stansfield

Minister
Rev'd Lesley Thomson

Structure and Governance

Barrhead United Reformed Church is an unincorporated organisation and establishment in terms of the United Reform Church Act 2000 and became a registered Scottish Charity on 15 May 1956. The congregation have the right to call a Minister who is an ordained Minister of word and sacrament in the United Reformed Church, and elect and ordain elders.

Report of the Trustees
For the Year Ended 31 December 2025

Trustee Recruitment and Appointment
New Trustees are actively sought in the course of the activities of the Church from its congregation.

Objectives and Activities
Purpose of Barrhead United Reformed Church

The advancement of religion, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation, The promotion of religious or racial harmony, The promotion of equality and diversity, The advancement of environmental protection or improvement, Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Statement of Main Activities in Relation to these Objectives

The Church opens regularly for Public Worship on Sundays at 11.15a.m.
Other Public Services of Worship are held on specials occasions.

The Church operates a Community Café. The Café is also used by other Christian and Secular Groups and is regarded as a Hub for the Community Christian Witness.

Financial Review

There was an increase in income this financial year, which was more than expected with the current cost of living crisis. The charity has reserves of £ 210,076 of which £ 141,904 is a restricted fund held in the Fabric account to ensure sufficient funding for future building repairs, and free reserves of £ 68,173.
The deficit for the financial year for the general fund of (£371) compared to a surplus of (£11,046) in 2024. The surplus in the restricted Fabric account was £ 1,288 compared to a surplus of (£1,003) in 2024 The Trustees continue to monitor a strict budget control.
The Charity Trustees are of the opinion that the funds available are adequate.

Statement As To Disclosure Of Information To Independent Examiner

So far as the Board of Trustees is aware, there is no relevant information of which the Independent Examiner is unaware.

ON BEHALF OF THE Board of Trustees:

Myra Rose 02/06/26

Myra Rose – President/Treasurer

31 December 2025
Report of the Independent Examiner to the Board of Trustees of Barrhead United Reformed Church

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I have examined the financial statements of Barrhead United Reformed Church for the year ended 31 December 2025 on pages Five To Nine.

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

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 accounts

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.

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

Signed: L M Cullagh **Date:** 22/6/26

Name: Linda McCullagh **Relevant qualification:** BA

Address:

60 Busby Road
Clarkston
East Renfrewshire
G76 7AT

Statement of Receipt and Payments
For the Year Ended 31 December 2025Financial

Receipts				
	Unrestricted funds to nearest £	Restricted funds to nearest £	2025 Total funds current period to nearest £	2024 Total funds last period to nearest £
Voluntary Income	£33,917		£33,917	51,916
fundraising activities	£21,452	-	£21,452	20,362
Investment income	-	£1,588	£1,558	2,015
Total receipts	£55,369	£1,558	£56,957	74,293
Payments				
Charitable activities	£43,866	300	£44,166	51,709
fundraising activities	£11,874	-	£11,874	10,535
Grants & Donations	-			
Governance costs:	-			
Total payments	£55,740	300	£56,040	62,244-
Net receipts / (payments)	(£371)	£1,288	£917	12,049
Transfer to/(from) funds			-	-
Surplus/(Deficit) for year	(£371)	“1,288	£917	12,049

Statement of Balances
For the Year Ended 31 December 2025

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period	Total last period
			to nearest £	to nearest £
Cash and bank balances at start of year	57,498	139,613	209,159	197,111
Surplus / (deficit) shown on receipts and payments account	(371)	1,288	917	12,049
Cash and bank balances at end of year	68,173	141,904	210,0769	209,159
			2024	2023
BANK ACCOUNTS General Account			30,838.35	36,998.37
Fabric Account			141,903.80	140,615.56
Community Cafe			37,334.183	31,545.53
			<u>210,076.30</u>	<u>209,159.46</u>

Approved by the Trustees and signed on their behalf.

Signature **Print Name** **Date signed**

...........*Myra Rose*..................... Myra Rose **06/06/26**

Position President/Treasurer

Notes to the Accounts
For the Year Ended 31 December 2025

1 Accounting Policies

a) Basis of preparation and assessment of going concern
The accounts (financial statements) have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least twelve months from the date of the approval of the financial statements. Accordingly the financial statements are prepared on a going concern basis.

b) Funds structure
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.
Further details of unrestricted fund is disclosed in notes 5 to 7

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received £135,000 designated to meet any major repairs and maintenance.
Further details of restricted fund is disclosed in notes 8 &9

c) Tangible fixed assets
In addition to the balance sheet the Church owns the Church hall at 2 Arthurlie Street Barrhead together with the fixtures and equipment therein. It also owns the Manse at 75 St Mary's Gardens Barrhead. These assets are not capitalised.

2 Legal Status

The charity in an unincorporated organisation and establishment in terms of the United Reform Church Act 2000 and became a registered Scottish Charity.

3 Related party transaction and trustee's expenses and remuneration

During the year payments were made to the United Reformed Church, Ministry Mission Fund. This payment was approved by the Deacons.

Further details are disclosed in note 6.

No Trustees received expenses payments.

Notes to the Accounts
For the Year Ended 31 December 2025

4 Income from Donations

	2025	2024
	£	£
Small miscellaneous	1,002	11,167

5 Grants

	2025	2024
	£	£
Unrestricted Grants	650	0

6 Income from charitable activities unrestricted fund

	2025 £	2024 £
Collections	18,515	22,216
HMRC	0	0
Assessment Contributions		
Christian Aid	365	
Fund raising	21,452	20,361.92
Bus Hire	120	0
Bank Refund	0	0
Donations		11,167
Energy		5,498
Rent Manse	10,053	9,648
Hall Income	3,211	3,388
Sale of assets	0	0
Friendship club	0	0
Refund	0	0
Total	**53,716**	**72,278.92**

7 Expenditure for charitable activities unrestricted

Ministerial Costs	2025 £	2024 £
Ministry & Mission Contrib	478	7,400.75
Pulpit Supplies		320.00
Ministers	26,584	19, 353.96
Manse expenses		
House insurance	665	619.84
Council tax	-	-
Telephone		0
Maintenance & repair		90.00
Building Costs		
Salaries	9,672	9,209.69

Notes to the Accounts
For the Year Ended 31 December 2025

Building costs cont.	2025 £	2024 £
Church/hall insurance	507	476.10
Heating, lighting & water	3,166	5,633.67
Repair & Maintenance	293	1,312.07
Sub Total	**41,365**	**44,416.08**

Other Costs	2025 £	2024 £
Gifts		550.00
Printing & Stationary	150	569.81
Travel	1,480	1,020.00
General Expenses	300	440.00
Examination Fee	55	0
Fund raising	11,874	10,535.36
Equipment		2,805.50
Donations	515	895.21
Sub Total	**14,375**	**16,815.88**
Total	**55.740**	**61,231.96**

8 Income for charitable activities restricted

	2025 £	2024 £
Donations	0	0
Interest	1,588	2,015
Total	**1,588**	**2,015**

9 Expenditure for charitable activities restricted

	2025 £	2024 £
Church		862.09
Manse	0	0
Friendship Group	300	150.00
Equipment	0	0
Heat &Light	0	0
Total	**300**	**1,012.09**