

**The Church of Scotland**  
**Barlanark Greyfriars Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**For the year ended 31 December 2023**

**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 2023.

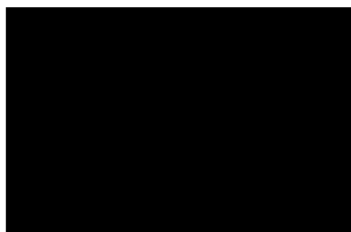
## Reference and Administrative Information

Charity Name: Barlanark Greyfriars Parish Church of Scotland, Glasgow

Charity Registration Number: SC025730

Congregation Reference No: 160897

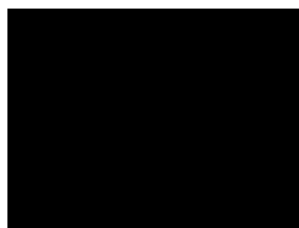
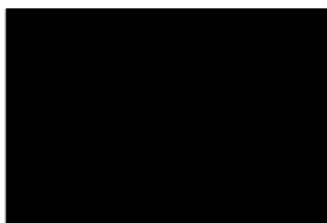
Contact Address:



## Trustees

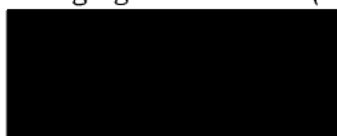
The trustees who served during the year were as follows:

*Kirk Session*



All of the elders are also members of the Congregational Board

*Congregational Board (elected members)*



## Principal Office-bearers

Minister:



Vacant Position



## Independent Examiner



## 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. 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, School Holiday Clubs.
- 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.

## Achievements and Performance

We would like to thank the [REDACTED] who has been conducting worship for us on a Sunday as pulpit supply. There is a small number of congregation members who actively read from the Bible during services and [REDACTED] continues to share her short devotions to compliment [REDACTED] teaching. Through discussion with [REDACTED] and the Kirk Session we are aware he would like to finally retire, and we are working with Presbytery to try and secure a locum.

The Kirk session have been working with the Glasgow Presbytery Mission Plan Implementation Group, we are currently awaiting the outcome of an application to allow us to recruit for our MDS role, under the new plan this would be 0.6fte. The role will help us build a strategic case for the future through community engagement. As previously mentioned, we are engaging with presbytery to secure a locum. In addition, to this we are exploring how to best develop our buildings to make this a community hub in the future. We have engaged with Calvary Housing Association to see if there is an appetite to purchase and develop the site. So far, they are engaging with Glasgow City Council and seem positive about the prospect of building social housing on the site.

We continue to work with [REDACTED] who is our interim moderator, and we thank him for his guidance and advice especially during the work on the mission plan with our cluster group. [REDACTED] has been a strong support to the Kirk Session.

We continue to provide much needed services to the community with the provision of food vouchers and heating grants to families in need. Our youth activities are strong, we are seen increased numbers attending, although we could benefit from increasing our volunteer numbers. We have clubs using the church each night of the week. Our activity is managed and run by a team of dedicated volunteers, unfortunately we have not received support from Urban Fox due to restructuring of their organisation but remain hopeful this will begin again.

Engagement has begun again with our local primary school, Sandaig, as normal their assembly services have been in the church, but we are looking to have story telling sessions with the kids as part of a regular visit.

As families struggle with the increase in the cost of living the church continues its best to support the families in need. We provided much needed help through the giving of shopping vouchers thanks to a grant from Children in Need.

Our outdoor seating area was very popular during the summer with organised events being held for families with us providing a BBQ and fun day events for the young people. In addition, people simply passing have used it to sit and relax for a chat with friends and or to simply to watch the world pass by taking a much-needed rest.

## **Financial Review**

The accounts show that the church had a surplus of £534 for the year end 31<sup>st</sup> December 2023. The church continued with its monthly payment of £350 which went towards the ministries and mission. At the end of 2023 we were able to withdraw funds from the consolidated fabric fund which allowed us to free funds to pay off in full our mission and ministries arrears of £33,788.

As we are in vacancy, we continue to be supported by Glasgow Presbytery through a discount to our Giving to Grow contributions which we thank them for. The church has set up a standing order to pay our giving to grow over a 10-month period during 2024.

As a church we have seen a reduction in our offering in comparison to 2022. 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 £4256 compared to £3197 the previous year.

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 £24k.

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 £11,020 at the end of the year which represents approximately five months' operational costs which is greater than the three-month level the Trustees would like to achieve to maintain cash flow.

The church held £2,803 of restricted funds; this is mainly set aside for fabric expenses which is our highest outgoing. The current value of the investments held by the endowment fund is £25k. We also have a deposit fund held by Church of Scotland which has £24k 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,



Signed



Date: 20/3/24

**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 2023 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.

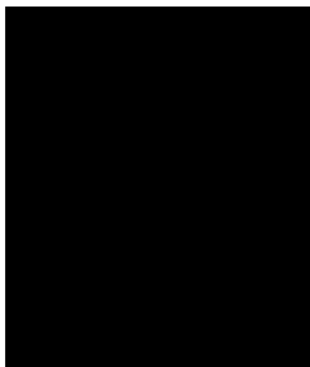
**Basis of independent examiner's statement**

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.



Signature:



Date:

14<sup>TH</sup> APRIL 2024

**Barlanark Greyfriars Parish**  
**Receipts and Payment Account**  
for the year ended 31 December 2023

		<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>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
	<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Receipts</b>						
Donations	3	20,533	1,709	-	22,242	18,963
Legacies		-	-	-	-	-
Activities for Generating Funds		4,256	-	-	4,256	5,282
Bank & Deposit interest		-	-	-	-	-
Investment income		-	523	-	523	480
Gift day		-	-	-	-	-
Rental of Church Halls		1,180	-	-	1,180	570
Grants (External agencies)		-	2,750	-	2,750	4,305
Grants (COS)		-	-	-	-	-
General income		-	-	-	-	663
Receipt from General Trustees		42,096	-	-	42,096	1,788
Other Receipts		-	-	-	-	-
		68,065	4,982	-	73,047	32,051
<i>Assets and investments</i>						
Sale of fixed assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
<b>Total Receipts</b>		68,065	4,982	-	73,047	32,051
<b>Payments</b>						
Costs of generating funds	4	121	-	-	121	234
Charitable activities	4	68,142	4,250	-	72,392	36,821
Governance costs	4	-	-	-	-	-
		68,263	4,250	-	72,513	37,055
Assets and investments	4	-	-	-	-	-
<b>Total Payments</b>		68,263	4,250	-	72,513	37,055
<b>Excess of Receipts over Payments for the year before Transfers</b>		(198)	732	-	534	(5,004)
<b>Transfers</b>		1,111	(1,111)	-	0	-
<b>Excess of Receipts over Payments for the year</b>		913	(379)	-	534	(5,004)

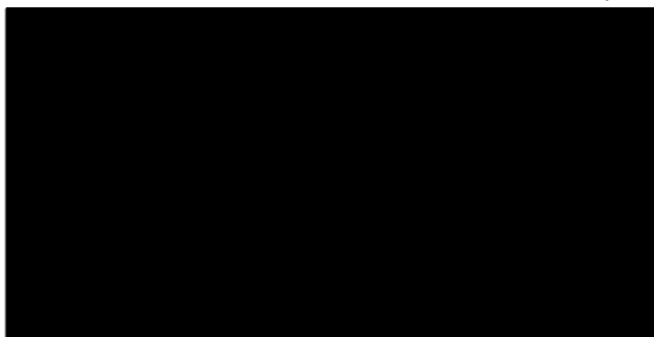


**Barlanark Greyfriars Parish**  
**Statement of Balances**  
**At 31 December 2023**

		<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>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
<i>Note</i>		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Bank &amp; Deposit Balances</b>						
Bank & deposit balances brought forward		10,107	3,181	-	13,288	18,292
Investment account						
<b>Movement in year:</b>						
Excess of Receipts over Payments for the year		913	(379)	-	534	(5,004)
Bank & deposit balances carried forward	2	11,020	2,802	-	13,822	13,288
<b>Investments at market value</b>						
(cost - £13,629)	7	-	-	25,419	25,419	23,544
<b>Assets</b>						
Gift Aid Receivable		-	-	-	-	-
<b>Liabilities</b>						
Ministries & Mission		-	-	-	-	33,788
Locum		-	-	-	-	-
Church of Scotland Loan		30,000	-	-	30,000	30,000
		30,000	-	-	30,000	63,788

The accounts were approved by the Kirk Session and Congregational Board on 20th March 2024

For and on behalf of the Kirk Session and Congregational Board



Session Clerk

Date:

20/3/24

Treasurer

Date:

20/3/24

**Barlanark Greyfriars Parish**  
**Notes forming part of the Accounts**  
for the year ended 31 December 2023

**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 2012.

**2. Movements in Funds**

	<i>At</i> <i>1 Jan</i> <i>2023</i> £	<i>Receipts</i> <i>2023</i> £	<i>Payments</i> <i>2023</i> £	<i>Transfers</i> <i>2023</i> £	<i>At</i> <i>31 Dec</i> <i>2023</i> £
<b><i>Unrestricted funds</i></b>					
Designated Fabric Fund	3,647	-	(9,600)	5,953	-
100 Club	1,146	2,093	-	(3,239)	-
Community Café	-	-	-	-	-
Social Fund	953	-	-	(953)	-
General Fund	4,361	65,972	(58,663)	(650)	11,020
	<u>10,107</u>	<u>68,065</u>	<u>(68,263)</u>	<u>1,111</u>	<u>11,020</u>
<b><i>Restricted funds</i></b>					
Benevolent	2,386	1,709	(1,500)	-	2,595
Manse	-	-	-	-	-
Organ	33	-	-	-	33
Grant	-	2,750	(2,750)	-	-
Fabric	762	523	-	(1,111)	174
	<u>3,181</u>	<u>4,982</u>	<u>(4,250)</u>	<u>(1,111)</u>	<u>2,802</u>
<b><i>Endowment funds</i></b>					
McDonald Sisters Memorial Fund	-	-	-	-	-
<b><i>Total Funds</i></b>	<u>13,288</u>	<u>73,047</u>	<u>(72,513)</u>	<u>-</u>	<u>13,822</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 2023

	<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>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	4,781	-	-	4,781	5,203
Gift Aid Donations	6,027	-	-	6,027	6,095
Tax Recovered on Gift Aid Donations	-	-	-	-	1,596
Ordinary Offerings (Open Plate)	3,573	-	-	3,573	2,452
Other Offerings, Donations etc	6,152	1,709	-	7,861	3,617
	<u>20,533</u>	<u>1,709</u>	<u>-</u>	<u>22,242</u>	<u>18,963</u>
<b>4. Analysis of Payments</b>					
<i>Costs of Generating Funds</i>					
Offering Envelopes	121	-	-	121	234
	<u>121</u>	<u>-</u>	<u>-</u>	<u>121</u>	<u>234</u>
<i>Charitable Activities</i>					
Ministries & Mission Contribution	33,788	-	-	33,788	4,200
Presbytery Dues	225	-	-	225	257
Minister's Expenses	-	-	-	-	-
Pulpit Supply	4,098	-	-	4,098	3,238
Other Salary Costs	2,600	-	-	2,600	2,600
Fabric Repairs & Maintenance	9,600	-	-	9,600	5,914
Heat and Light	10,940	-	-	10,940	7,012
Insurance	2,856	-	-	2,856	2,867
Manse Expenses	930	-	-	930	2,778
Church Office Expenses	2,676	-	-	2,676	1,850
Charity Donations	-	4,250	-	4,250	-
Transfer to Youth Project	-	-	-	-	4,305
Bank Charges	135	-	-	135	-
Other expenses	293	-	-	293	1,801
	<u>68,142</u>	<u>4,250</u>	<u>-</u>	<u>72,392</u>	<u>36,822</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Assets and investments</i>					
Purchase of fixed assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>68,263</u>	<u>4,250</u>	<u>-</u>	<u>72,513</u>	<u>37,056</u>

**Barlanark Greyfriars Parish**  
**Notes forming part of the Accounts**  
for the year ended 31 December 2023

**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.

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

**7. Investments**

	<i>Market Value at 1 Jan 2023 £</i>	<i>Purchases £</i>	<i>Disposals £</i>	<i>Gain/(loss) on Revaluation £</i>	<i>Market Value at 31 Dec 2023 £</i>
<b>Endowment Funds</b>					
McDonald Sisters Memorial Fund	23,544	-	-	1,875	25,419
	<u>23,544</u>	<u>-</u>	<u>-</u>	<u>1,875</u>	<u>25,419</u>

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

**8. Collections for Third Parties**

	<i>2023 £</i>	<i>2022 £</i>
Lodging House Mission	-	100
Salvation Army	169	559
Earl Haig Fund	166	150
Ukraine Fund	-	602
Bible Society	-	100
MacMillan Cancer	1,374	-
	<u>1,709</u>	<u>1,511</u>

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

	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>
<b><u>REVENUE ACCOUNT (Consolidated Fabric Fund)</u></b>		
Credit Balance at 31 December	24,050	44,990
	<u>          </u>	<u>          </u>

