

CHARITY REGISTRATION NUMBER: SC015730

Barrhead St Andrew's Parish Church of Scotland
Unaudited Financial Statements
31 December 2020

CLARK ANDREWS LIMITED

Chartered Accountants
4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

Barrhead St Andrew's Parish Church of Scotland

Financial Statements

Year ended 31 December 2020

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Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

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 9.30 and 11am, and each Wednesday at 10.45am. The sacrament of baptism is administered as requested and there are six Celebrations of Holy Communion annually.

House Groups meet in various members' homes and 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 at 10.45 am.

7th Barrhead Guides and Rainbows meet on Tuesday evenings and the Brownies meet on Thursday evenings.

1st Barrhead Boys' Brigade Company Section meets at 7.00pm each Thursday and Junior and Anchor sections meet each Thursday at 6.30 pm.

3rd Barrhead Scout Group meets in the Main Street Hall, with different sections meeting on Wednesday and Friday evenings.

A Kids' Club meets on Tuesday evenings in the Ralston Road building.

At the time of preparing this report, the Coronavirus has led to none of these activities taking place as normal.

However, the uniformed organisations have set up 'virtual' meetings and have been able to maintain contact with members and continue their activities, albeit in a limited way.

The Online Church plan has, however, come to fruition and we are able to livestream Sunday services and hold our Wednesday morning services on Zoom.

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Achievements and performance

The church buildings at Main Street and Ralston Road are used regularly by various church groups and youth organisations (Junior Church, crèche, Boys' Brigade, Guides, Brownies and Rainbows). The 3rd Barrhead Scout Group, which is affiliated to the church, and various community groups including a Child Minders group, a Baby Sensory group and a Keep-Fit class use the premises on a weekly basis. In addition they are used by local schools for concerts, special services and for local and national elections. The Barrhead Memory Lane Group, which is supported by St Andrew's Church members, also meets in our Main Street Building.

Normally the Spirit of Life Church also hold weekly services in St Andrew's buildings.

As previously noted, these activities cannot take place just now (February 2021), and have been seriously affected since March 2020 by the Coronavirus lockdowns.

The Main Street building is no longer used by East Renfrewshire Foodbank as it has been given access to more suitable premises by East Renfrewshire Council.

Members of the congregation maintain their support, working with other churches in the town, for the fundraising toward provision of school facilities in Kibera, Nairobi, Kenya. An annual Coffee Morning in St Andrew's Church raises a substantial sum for this project, with support from the local community.

Support is also given, both financially and personnel, to the Barrhead Summer Club which provides for over 200 children during the first week of the school summer holidays.

Attendees at the Wednesday services have continued in a faithful way to contribute to the Church of Scotland HIV Worldwide programme. This year, the Crosshouse Hospital Neo-natal Unit was supported through the sale of sweets at various services and at the Guild. As well as local charities, members of the congregation continue to support the Lodging House Mission in Glasgow, Erskine Hospital, Salvation Army and Mary's Meals.

The church website was completely rebuilt this year, partly through grants. The website, 'www.barrhead-standrewschurch.org.uk' provides information about the church, its organisations and ongoing activities. This has been invaluable at the present time as it provides a means of communication while the Coronavirus prevents face to face activity.

A Church Newsletter is published four times per year, delivered to members and is available on the website. The church also has a Facebook site which has many followers.

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Financial review

The principal sources of income are regular weekly / monthly offerings and giving on Gift Day together with associated tax able to be recovered through the HMRC Gift Aid scheme and GASD scheme.

Some 60 households give utilising Freewill Offering envelopes and about 120 give by Banker's Standing Order. Some 30% 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 2020, the number of members on the communion roll was 326, along with 29 adherents. In addition, there are 142 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 £5.25 per week, as against £5.58 in 2019.

Due to the effects of the congregation not being able to meet during most of 2020, and the continuing costs of maintaining two buildings, there are financial pressures. However, building of the new hall is now complete and we anticipate being able to dispose of the Main Street Building within a reasonable time.

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 £698,563, of which £200,000 represents Manse Asset Fund, £381,236 represents Hall Asset Fund and a further £24,351 represents other designated funds together with a balance of £92,976 in the General Fund.

These are as detailed in Note 19 to these financial statements.

The church also held £226,500 of restricted funds which have been provided for the purposes specified in Note 19.

All our funds held with the Church of Scotland Investor's Trust and Trustees have now been realised.

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 2020

Structure, governance and management

Governing Document

The congregation is a registered charity, number SC015730, and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly.

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, Rev Tim Mineard who was appointed on 24 September 2020, 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 Session meets five times a year. It is responsible for spiritual affairs within the church. There are 34 ordained elders who are active members of the Session together with the minister. The minister is the Moderator of the Kirk Session.

To assist it to fulfil its obligations, the Kirk Session has created five sub-groups: Business Committee, Pastoral Care, Session, Education, and Outreach and Hospitality.

The Congregational Board consists of elders and members of the congregation and meets five times in a year. The Board is chaired by one of its members, currently Mr Peter Inglis. The Board currently has 22 members, 12 of whom are elders. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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	Ralston Road Barrhead G78 2QQ

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The trustees

I. Burnett
C. Buttar
E. Cochrane
A. Cosh
S. Denovan
L. Dick (until November 2020)
B. Docherty
L. Esson
S. Esson
I. Farr
S. Farr
Mr J. Fleming
Mrs J. Fleming
J. Glen
M. Grant
R. Grant
M. Inglis
P. Inglis
E. King
J Lapsley
A. Law
J. Lindsay
M. Love
D. MacKinnon
C. McGrath
Mr A. Martin
Mrs A. Martin
J. Meggat
Rev. T. Mineard (from 24/09/2020)
E. Mitchell
L. Robertson
M. Stewart
S. Thomson
T. Williams
G. Whitelaw

Members of Congregational Board not listed above

M. Beattie
A. Bernard
S. Bernard
F. Burnett
G. Dick (until November 2020)
J. Gordon
L. Hendry
K. Irving
L. Jauer
W. Pattison
J. Stewart
J. Sudding

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Principal Office-bearers

Minister:	Reverend Tim Mineard (appointed 24 September 2020)
Session Clerk:	Isabelle Farr
Clerk to the Board:	Sheila Denovan
Church Treasurer:	Catrina Buttar

Principal Office:

Ralston Road, Barrhead, G78 2QQ

Charity no: SC015730

Independent Examiner

Robert G Andrews CA CTA FCIE.
Clark Andrews Limited
4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

Bankers

Bank of Scotland 112 Main Street Barrhead G78 1RD	Church of Scotland Investors Trust 121 George Street Edinburgh EH2 4YN
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Accountants

Clark Andrews Limited
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4 Eaglesham Road
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Glasgow
G76 7BT

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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 March 23, 2021 and signed on behalf of the board of trustees by:

Isabelle M. Farr

Isabelle M Farr

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 2020

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 2020.

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.

Robert G. Andrews, F.C.I.E.
CLARK ANDREWS LIMITED
Chartered Accountants

4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

23/3/21

Barrhead St Andrew's Parish Church of Scotland

Statement of Financial Activities

31 December 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations and legacies	4	170,451	62,070	232,521	152,304
Charitable activities	5	5,507	63,603	69,110	16,041
Other trading activities	6	-	14,500	14,500	-
Investment income	7	148	5,338	5,486	4,047
Total income		<u>176,106</u>	<u>145,511</u>	<u>321,617</u>	<u>172,392</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	187	-	187	211
Expenditure on charitable activities	9,10	135,963	21,440	157,403	157,441
Other expenditure	11	810	4,277	5,087	19,326
Total expenditure		<u>136,960</u>	<u>25,717</u>	<u>162,677</u>	<u>176,978</u>
Net income		<u>39,146</u>	<u>119,794</u>	<u>158,940</u>	<u>(4,586)</u>
Transfers between funds		(858)	858	-	-
Other recognised gains and losses					
Other (losses)/gains		-	(4,982)	(4,982)	5,159
Net movement in funds		<u>(67,980)</u>	<u>115,670</u>	<u>153,958</u>	<u>573</u>
Reconciliation of funds					
Total funds brought forward		660,275	110,830	771,105	770,532
Total funds carried forward		<u>698,563</u>	<u>226,500</u>	<u>925,063</u>	<u>771,105</u>

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 2020

		2020		2019
		£	£	£
Fixed assets				
Tangible fixed assets	15		768,367	249,565
Investments	16		-	286,190
			<u>768,367</u>	<u>535,755</u>
Current assets				
Debtors	17	18,361		21,798
Cash at bank and in hand		139,811		214,749
		<u>158,172</u>		<u>236,547</u>
Creditors: amounts falling due within one year	18	1,476		1,197
Net current assets		<u>156,696</u>	<u>156,696</u>	<u>235,350</u>
Total assets less current liabilities			<u>925,063</u>	<u>771,105</u>
Net assets			<u>925,063</u>	<u>771,105</u>
Funds of the charity				
Restricted funds			226,500	110,830
Unrestricted funds			698,563	660,275
Total charity funds	19		<u>925,063</u>	<u>771,105</u>

These financial statements were approved by the board of trustees and authorised for issue on *March 22, 2021*, and are signed on behalf of the board by:

Isabelle M. Farr

Isabelle M Farr

Session Clerk

C. Buttar

Catriona Buttar

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 2020

1. General information

The charity is 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.

Going concern – COVID 19

Since 31 December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time.

The duration and impact of COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the charity for future periods.

Despite this uncertainty the trustees are working hard to manage cash resources, with bank support, to ensure as far as possible that the charity can trade through this difficult period.

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.

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.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Income *(continued)*

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.

Tangible assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and 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.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

The charity is currently developing new church halls at Ralston Road. These halls, together with the church manse are not vested in the Church of Scotland General Trustees. Once the halls have been completed it is the intention of the trustees of the charity to provide depreciation on a straight-line basis to write off the cost, less residual value, of the halls over their estimated useful lives.

Buildings – 40 years

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
WFO	93,205	-	93,205
Tax Recovered	20,730	-	20,730
Open Plate	3,775	-	3,775
Other	30,982	-	30,982
Gift Day	10,850	-	10,850
Junior Church	-	39	39
Youth Fund	-	-	-
Fouter Fund	135	-	135
Fundraising	-	-	-
Guild	-	1,961	1,961
Contribution from Congregational Organisations	1,100	-	1,100
Church Development	-	5,570	5,570
Poppies	-	-	-
Grants			
New Hall	-	52,000	52,000
Job Retention Scheme	4,174	-	4,174
Asbestos Removal	5,000	-	5,000
Barrhead Housing-Sanitiser	500	-	500
Barrhead Housing-Website Renewal	-	2,500	2,500
	<u>170,451</u>	<u>62,070</u>	<u>232,521</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
WFO (Gift Aid)	98,750	-	98,750
Tax Recovered	21,954	2,020	23,974
Open Plate	6,248	-	6,248
Other	3,451	150	3,601
Gift Day	-	8,887	8,887
Junior Church	-	218	218
Youth Fund	-	-	-
Fouter Fund	367	-	367
Fundraising	-	1,024	1,024
Guild	-	5,424	5,424
Contribution from Congregational Organisations	300	2,255	2,555
Church Development	-	1,191	1,191
Poppies	-	65	65
Legacies			
Legacies	-	-	-
Grants			
Church of Scotland Grant	-	-	-
	<u>131,070</u>	<u>21,234</u>	<u>152,304</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Weddings and Funerals	275	-	275
Use of Premises	4,658	-	4,658
Life & Work	429	-	429
Coffee Bar	145	-	145
CoS Trustees	-	62,298	62,298
Memory Lane	-	-	-
Manse Maintenance	-	765	765
Online Church	-	540	540
	<u>5,507</u>	<u>63,603</u>	<u>69,110</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Weddings and Funerals	340	-	340
Use of Premises	10,958	-	10,958
Life & Work	660	-	660
Coffee Bar	702	-	702
Friendship Group	-	210	210
Memory Lane	-	1,550	1,550
Online Church	-	1,621	1,621
	<u>12,660</u>	<u>3,381</u>	<u>16,041</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	-	-	-
Manse Let	-	-	-
Insurance Claim Paid	-	14,500	14,500
	<u>-</u>	<u>14,500</u>	<u>14,500</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	-	-	-
Manse Let	(17)	17	-
Other Trading Activities	-	-	-
	<u>(17)</u>	<u>17</u>	<u>-</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Bank interest receivable	-	347	347	716	-	716
Investment income	148	4,991	5,139	272	-	272
CoS Repayment	-	-	-	-	3,059	3,059
	<u>148</u>	<u>5,338</u>	<u>5,486</u>	<u>988</u>	<u>3,059</u>	<u>4,047</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Offering Envelopes	<u>187</u>	<u>187</u>	<u>211</u>	<u>211</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Church Activities	134,461	21,440	155,901
Support costs	1,502	-	1,502
	<u>135,963</u>	<u>21,440</u>	<u>157,403</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Church Activities	138,080	18,383	156,463
Support costs	978	-	978
	<u>139,058</u>	<u>18,383</u>	<u>157,441</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total funds 2019
	£	£	£	£
Church Activities	155,901	-	155,901	156,463
Governance costs	-	1,502	1,502	978
	<u>155,901</u>	<u>1,502</u>	<u>157,403</u>	<u>157,441</u>

11. Other expenditure

	Restricted Funds	Unrestricted Funds	Total Funds 2020	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019
Guild expenditure	2,477	-	2,477	5,425	-	5,425
Loss on Manse Sale	-	-	-	-	13,197	13,197
Manse Costs	1,800	-	1,800	-	-	-
Organist Gift	-	290	290	-	-	-
Life and Work	-	520	520	-	704	704
	<u>4,277</u>	<u>810</u>	<u>5,087</u>	<u>5,425</u>	<u>13,901</u>	<u>19,326</u>

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,501	978
	<u>1,501</u>	<u>978</u>

13. Staff costs

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

	2020 £	2019 £
Wages and salaries	<u>14,783</u>	<u>15,027</u>

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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577.

The average head count of employees during the year was 3 (2019: 3).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

£4,174 was received from HMRC in respect of the Coronavirus Job Retention Scheme, while staff were furloughed from March until September. Staff remained on full salary.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

14. Trustee remuneration and expenses

Trustee Mrs Linda Dick received £4,492 (2019 - £4,800) for providing her services as organist during the year.

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 £96,980 shown in Note 4 to the Accounts, Trustees' donations either by way of Gift Aid or WFO amounted to approximately £47,000.

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

Rev Tim Mineard received no travel expenses but a disturbance allowance of £1,740 and £2,594 in removal costs were paid in accordance with Church of Scotland guidelines. The manse council tax, water and drainage charge paid was £982 (2019 - £914.)

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2020	249,565	249,565
Additions	518,802	518,802
	<hr/>	<hr/>
At 31 December 2020	768,367	768,367
Depreciation		
At 1 January 2019 and 31 December 2019	-	-
	<hr/>	<hr/>
Carrying amount		
At 31 December 2020	<u>768,367</u>	768,367
At 31 December 2019	<u>249,565</u>	249,565

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Investments

	Other investments £
Cost or valuation	
At 1 January 2020	286,190
Realisation Oct 2020	(286,190)
Fair value movements	-
At 31 December 2020	-
Impairment	
At 1 January 2020 and 31 December 2020	-
Carrying amount	
At 31 December 2020	-
At 31 December 2019	286,190

All investments shown above are held at valuation.

Historical Cost

Cost of investments at 31 December 2020 - £0 (2019 - £275,851).

17. Debtors

	2020 £	2019 £
Other debtors	<u>18,361</u>	<u>21,798</u>

18. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>1,476</u>	<u>1,197</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 £
General funds	338,931	151,761	(129,248)	(268,468)	-	92,976
Manse Asset	200,000	-	-	-	-	200,000
Hall Asset	-	-	-	381,236	-	381,236
Fabric Fund	13,243	24,210	(7,712)	(7,000)	-	22,741
Fouter Fund	1,475	135	-	-	-	1,610
Legacy	106,626	-	-	(106,626)	-	-
	<u>660,275</u>	<u>176,106</u>	<u>(136,960)</u>	<u>(858)</u>	<u>-</u>	<u>698,563</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

19. Analysis of charitable funds *(continued)*

Manse Asset The provision of suitable living accommodation for the minister.

Hall Asset This represents the element of the new church halls not included in restricted funds under Church development.

Fabric The extraordinary repair and improvements to church properties.

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

Legacy To facilitate receipt and distribution of bequests, etc.

Restricted funds

	At 1 Jan 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2020
	£	£	£	£	£	£
Manse Maintenance	30,148	765	(17,135)	-	-	13,778
Bequest	1,086	-	(1,081)	-	-	5
Church						
Development	66,907	125,206	-	-	(4,982)	187,131
Youth Fund	4,670	-	(76)	-	-	4,594
Junior Church	263	39	(858)	556	-	-
Flower Fund	505	-	(90)	-	-	415
Friendship Group	208	-	(174)	-	-	34
Kids Club	497	-	-	-	-	497
Benevolent Fund	509	-	-	-	-	509
Guild	3,039	1,961	(2,477)	-	-	2,523
Memory Lane	2,998	-	(484)	-	-	2,514
Online Church	-	3,040	(3,342)	302	-	-
Insurance Fund	-	14,500	-	-	-	14,500
	<u>110,830</u>	<u>145,511</u>	<u>(25,717)</u>	<u>858</u>	<u>(4,982)</u>	<u>226,500</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

19. Analysis of charitable funds *(continued)*

Manse Maintenance

Set aside for repairs and renovations to the manse.

Bequest

Set aside for a specific purpose.

Church Development

Monies raised to pay for the proposed development of the Ralston Road site.

Youth Fund

Funds raised for, and spent on, Youth activities e.g trip to Spree.

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.

Friendship Group

Funds raised for, and spend on, trips etc, for the older 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.

Insurance Fund

Represents insurance claim monies received for storm damage to church buildings.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	581,236	187,131	768,367	249,565
Investments	-	-	-	286,190
Current assets	118,803	39,369	158,172	236,547
Creditors less than 1 year	(1,476)	-	(1,476)	(1,197)
Net assets	<u>698,563</u>	<u>226,500</u>	<u>925,063</u>	<u>771,105</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

21. Collection for third parties

	2020	2019
	£	£
Church of Scotland Aids Project	200	1,100
Erskine Hospital	287	369
Lodging House Mission	329	200
Salvation Army	293	-
Mary's Meals	-	338
Glenburn Church	-	255
Adams House	-	525
Barrhead Summer Club	-	500
Barrhead Defibrillator	-	168
Kibera	-	661
	<u>1,109</u>	<u>4,116</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 the congregation by the Church of Scotland general trustees

	2020	2019
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	-	18,467
Market Value of Balances at 31 December	-	29,732
REVENUE ACCOUNT		
Credit Balance at 31 December	-	33,546
	<u>-</u>	<u>63,278</u>

Barrhead St Andrew's Parish Church of Scotland

Management Information

Year ended 31 December 2020

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 2020

	2020 £	2019 £
Income		
Donations and legacies		
WFO	93,205	98,750
Tax Recovered	20,730	23,974
Open Plate	3,775	6,248
Other	30,982	3,601
Gift Day	10,850	8,887
Junior Church	39	218
Youth Fund	-	-
Fouter Fund	135	367
Fundraising	-	1,024
Guild	1,961	5,424
Contribution from Congregational Organisations	1,100	2,555
Grants	64,174	-
Poppies & Sundries	-	65
Church Development	5,570	1,191
	<u>232,521</u>	<u>152,304</u>
Charitable activities		
Weddings and Funerals	275	340
Coffee Bar	145	702
Life and Work	429	660
Memory Lane	-	1,550
Online Church	540	1,621
Friendship Group	-	210
Use of Premises	4,659	10,958
Manse Maintenance	765	-
	<u>6,812</u>	<u>16,041</u>
Other trading activities		
Fundraising events	-	-
Manse Let	-	-
Other Trading Activities	-	-
	<u>-</u>	<u>-</u>
Investment income		
Bank interest receivable (Deposit)	347	971
Dividends Received	-	3,059
Investment income	5,139	17
CFF Repayment	62,298	-
	<u>67,784</u>	<u>4,047</u>
Insurance Claim Paid	14,500	-
Total income	<u>321,617</u>	<u>172,392</u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	<u>187</u>	<u>211</u>
Expenditure on charitable activities		
Wages and salaries	14,783	15,027
Independent Examiner fees	1,501	978
Ministries and Mission Allocation	73,943	79,309
Church Office Expenses	1,607	1,749
Junior Church	858	694
Church Development- Professional Fees	-	-
Presbytery Dues	-	3,736
Minister's Expenses	4,349	1,772
Pulpit Supply	7,700	1,050
Fabric Repairs & Maintenance	24,623	13,655
Council Tax and Water Costs	982	1,768
Other Building Costs	15,532	17,598
Organ and Music	1,279	2,483
Youth	75	343
Other Expenses	2,216	3,207
Friendship Group	174	322
Memory Lane	484	3,022
Online Church	3,560	7,621
New Building Costs	-	-
Audio Visual System	3,736	2,485
Alpha Course	-	622
	<u>157,402</u>	<u>157,441</u>
Other expenditure		
Guild expenditure	2,477	5,425
Loss on Revaluation and Sale (Manse)	-	13,197
Manse Running Costs	1,800	-
Life & Work Payment	520	704
Organist Leaving Gift	291	-
	<u>5,088</u>	<u>19,326</u>
Total expenditure	<u>162,677</u>	<u>176,978</u>
Net income	<u>158,940</u>	<u>(4,586)</u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020	2019
	£	£
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	<u>187</u>	<u>211</u>
Expenditure on charitable activities		
Church Activities		
Activities undertaken directly		
Wages and salaries	14,783	15,027
Ministries and Mission Allocation	73,943	79,309
Church Office Expenses	1,607	1,749
Junior Church	858	694
Church Development- Professional Fees	-	-
Presbytery Dues	-	3,736
Minister's Expenses	4,349	1,772
Pulpit Supply and locum	7,700	1,050
Fabric Repairs & Maintenance	24,623	13,655
Council Tax	982	1,768
Other Building costs	15,532	17,598
Organ and Music	1,279	2,483
Youth	75	343
Other Expenses	2,216	3,207
Friendship Group	174	322
Memory Lane	484	3,022
Online Church	3,560	7,621
New Building Costs	-	-
Audio Visual System	3,736	2,485
Alpha Course	-	622
	<u>155,901</u>	<u>156,463</u>
Governance costs		
Independent Examiner Fee	<u>1,501</u>	<u>978</u>
Total expenditure	<u>157,402</u>	<u>157,441</u>

