

CHARITY REGISTRATION NUMBER: SC015730

Barrhead St Andrew's Parish Church of Scotland
Unaudited Financial Statements
31 December 2021

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 2021

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Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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 11am, and each Wednesday at 11.00am. The sacrament of baptism is administered as requested and there are six Celebrations of Holy Communion annually. It is expected that there will also be a 9.30am service monthly when Covid restrictions are lifted completely.

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 during the morning service.

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

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

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

The Online Church continues to attract a substantial number of viewers to the Sunday services. When funeral services are held in the church, families are offered the opportunity to have these services streamed on the church website.

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Achievements and performance

The church buildings 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, also uses the church buildings. Various community groups including a Child Minders group, a Baby Sensory group, U3A, Yoga Classes and a Keep-Fit class use the premises on a weekly basis. Our new Community Hall, which is used by all the above groups, is available for hire to local groups and is also used for local and national elections.

The Barrhead Memory Lane Group, which is supported by St Andrew's Church members, also meets in our new hall.

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

The Main Street building is no longer used and has been advertised for sale. At the time of writing we await confirmation of the sale of the building.

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 normally raises a substantial sum for this project, with support from the local community.

Support is also given, both financially and through providing 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, Teen Challenge, working for the rehabilitation of drug users, is also 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, 'www.barrhead-standrewschurch.org.uk' provides information about the church, its organisations and ongoing activities, as well as hosting the online service provision.

On a weekly basis the minister distributes, via email, 'The Inside Look', an online newsletter of church activities. 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 2021

Financial review

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

Some 50 households give utilising Freewill Offering envelopes and about 120 give by Banker's Standing Order. Some 25% of households who give using Freewill Offering envelopes result in a tax recovery, while 90% of households who give using banker's standing order result in a tax recovery.

At 31 December 2021, the number of members on the communion roll was 315, along with 29 adherents. In addition, there are 140 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 £5.64 per week, as against £5.25 in 2020.

While our expenditure has exceeded our income by approximately £2,900 in 2021, this has been due, to a large extent, to grants towards the building of our new hall. We still had the expense of maintaining two church buildings but it is anticipated that the Main Street Building will be sold in the early part of 2022.

However, both our main church building and our manse will require substantial spending in 2022. We anticipate part of the revenue from the sale of the Main Street Building will be used to fund these items; we will therefore have to maintain strict discipline over spending in 2022.

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 £650,656, of which £200,000 represents Manse Asset Fund, £418,032 represents Hall Asset Fund and a further £11,423 represents other designated funds together with a balance of £21,201 in the General Fund.

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

The church also held £271,455 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 2021

Structure, governance and management

Governing Document

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

From 1 January 2022, the Unitary Constitution will be adopted.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board were the charity trustees in 2021. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, Rev Tim Mineard is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board was 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 were then appointed at the Stated Annual Meeting and served for a period of three years.

Organisational Structure

The Session meets five times a year. It is responsible for spiritual affairs within the church. There are 32 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 2021

The Trustees

I. Burnett
C. Buttar
E. Cochrane
A. Cosh
S. Denovan
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
J. Lindsay
M. Love
D. MacKinnon
C. McGrath
Mr A. Martin
Mrs A. Martin
J. Meggat
Rev. T. Mineard
E. Mitchell
L. Robertson
M. Stewart
S. Thomson
G. Whitelaw

Members of Congregational Board not listed above

M. Beattie
A. Bernard
S. Bernard
F. Burnett
J. Gordon
L. Hendry
K. Irving (until 21/9/2021)
L. Jauer
W. Pattison
J. Stewart
J. Sudding

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Principal Office-bearers

Minister:	Reverend Tim Mineard
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

Accountants

Clark Andrews Limited
Chartered Accountants
4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

Barrhead St Andrew's Parish Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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 26/4/2022 and signed on behalf of the board of trustees by:



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 2021

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 2021.

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 F016

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

4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

26/4/22

Barrhead St Andrew's Parish Church of Scotland

Statement of Financial Activities

31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income					
Donations and legacies	4	141,703	71,897	213,600	232,521
Charitable activities	5	9,046	2,435	11,481	69,110
Other trading activities	6	10	842	852	14,500
Investment income	7	-	-	-	5,486
Total income		<u>150,759</u>	<u>75,174</u>	<u>225,933</u>	<u>321,617</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	122	-	122	187
Expenditure on charitable activities	9,10	188,708	33,553	222,261	157,403
Other expenditure	11	2,820	3,682	6,502	5,087
Total expenditure		<u>191,650</u>	<u>37,235</u>	<u>228,885</u>	<u>162,677</u>
Net (expenditure)/income		<u>(40,891)</u>	<u>37,939</u>	<u>(2,952)</u>	<u>158,940</u>
Transfers between funds		(7,016)	7,016	-	-
Other recognised gains and losses					
Other (losses)/gains		-	-	-	(4,982)
Net movement in funds		<u>(47,907)</u>	<u>44,955</u>	<u>(2,952)</u>	<u>153,958</u>
Reconciliation of funds					
Total funds brought forward		698,563	226,500	925,063	771,105
Total funds carried forward		<u>650,656</u>	<u>271,455</u>	<u>922,111</u>	<u>925,063</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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	861,060	768,367
Investments	16	-	-
		<u>861,060</u>	<u>768,367</u>
Current assets			
Debtors	17	26,394	18,361
Cash at bank and in hand		<u>45,927</u>	<u>139,811</u>
		72,321	158,172
Creditors: amounts falling due within one year	18	<u>11,270</u>	1,476
Net current assets		<u>61,051</u>	<u>156,696</u>
Total assets less current liabilities		<u>922,111</u>	<u>925,063</u>
Net assets		<u>922,111</u>	<u>925,063</u>
Funds of the charity			
Restricted funds		271,455	226,500
Unrestricted funds		<u>650,656</u>	<u>698,563</u>
Total charity funds	19	<u>922,111</u>	<u>925,063</u>

These financial statements were approved by the board of trustees and authorised for issue on 26/4/22 and are signed on behalf of the board by:

Isabelle M. Farr

C. Buttar

Isabelle M Farr

Catriona Buttar

Session Clerk

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 2021

1. General information

The charity is a 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.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2021

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

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.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2021

3. Accounting policies (continued)

Tangible assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and a number of its halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of Financial Activities in the period in which the liability arises.

The charity has completed the new church halls at Ralston Road. These halls, together with the church manse are not vested in the Church of Scotland General Trustees. 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

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
WFO	96,766	-	96,766
Tax Recovered	25,368	-	25,368
Open Plate	3,877	-	3,877
Other	4,521	800	5,321
Gift Day	9,089	-	9,089
Junior Church	-	66	66
Fouter Fund	159	-	159
Flower Fund	-	79	79
Fundraising	373	-	373
Guild	-	2,834	2,834
Contribution from Congregational Organisations	500	-	500
Church Development	-	1,000	1,000
Grants			
New Hall	-	66,128	66,128
Job Retention Scheme	1,050	-	1,050
Church of Scotland Small Grants Scheme	-	990	990
	<u>141,703</u>	<u>71,897</u>	<u>213,600</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
WFO (Gift Aid)	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
Fouter Fund	135		135
Guild		1,961	1,961
Contribution from Congregational Organisations	1,100		1,100
Church Development		5,570	5,570
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>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Weddings and Funerals	1,040	900	1,940
Use of Premises	7,357	-	7,357
Life & Work	468	-	468
Coffee Bar	181	-	181
CoS Trustees	--	-	-
Memory Lane	-	1,470	1,470
Manse Maintenance	-	-	-
Online Church	-	65	65
	<u>9,046</u>	<u>2,435</u>	<u>11,481</u>
	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
Church of Scotland Trustees		62,298	62,298
Manse Maintenance		765	765
Memory Lane	-	-	-
Online Church	-	540	540
	<u>5,507</u>	<u>63,603</u>	<u>69,110</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Organist Leaving Gift	10	-	10
Insurance Claim Paid	-	842	842
	<u>10</u>	<u>842</u>	<u>852</u>

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

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Bank interest receivable	-	-	-	-	347	347
Investment income	-	-	-	148	4,991	5,139
CoS Repayment	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>148</u>	<u>5,338</u>	<u>5,486</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Offering Envelopes	122	122	187	187

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Church Activities	187,168	33,553	220,721
Support costs	1,540	-	1,540
	<u>188,708</u>	<u>33,553</u>	<u>222,261</u>

	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>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total funds 2020 £
Church Activities	220,721	-	220,721	155,901
Governance costs	-	1,540	1,540	1,502
	<u>220,721</u>	<u>1,540</u>	<u>222,261</u>	<u>157,403</u>

11. Other expenditure

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
Guild expenditure	2,820	-	2,820	2,477	-	2,477
Manse Costs	-	3,106	3,106	1,800	-	1,800
Organist Gift	-	-	-	-	290	290
Life and Work	-	576	576	-	520	520
	<u>2,820</u>	<u>3,682</u>	<u>6,502</u>	<u>4,277</u>	<u>810</u>	<u>5,087</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,540	1,502
	<u>1,540</u>	<u>1,502</u>

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	14,195	14,783

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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

The average head count of employees during the year was 2 (2020:3).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

£1,050 (2020 - £4,174) was received from HMRC in respect of the Coronavirus Job Retention Scheme, while staff were furloughed. Staff remained on full salary.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

14. Trustee remuneration and expenses

Mrs Elizabeth King received £150 as temporary organist.

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 £100,643 shown in Note 4 to the Accounts, Trustees' donations either by way of Gift Aid or WFO amounted to approximately £50,000 (2020 - £47,000).

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

Rev Tim Mineard received expenses of £1,002 (2020 - nil). The manse council tax, water and drainage charge paid was £3,207 (2020 - £982.)

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
As at 1 January 2021	768,367	768,367
Additions	109,643	109,643
As at 31 December 2021	878,010	878,010
Depreciation		
As at 1 January 2021	-	-
Charge for Year	16,950	16,950
As at 31 December 2021	16,950	16,950
Net Book Value		
As at 31 December 2021	861,060	861,060
As at 31 December 2020	768,367	768,367

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Investments

	Other investments £
Cost or valuation	
At 1 January 2021	-
Fair value movements	-
At 31 December 2021	<u>-</u>
Impairment	
At 1 January 2021 and 31 December 2021	-
Carrying amount	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

17. Debtors

	2021 £	2020 £
Other debtors	<u>26,394</u>	<u>18,361</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>11,270</u>	<u>1,476</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
General funds	92,976	142,601	(125,273)	(89,103)	-	21,201
Manse Asset	200,000				-	200,000
Hall Asset	381,236		(10,791)	47,587		418,032
Fabric Fund	22,741	7,999	(55,586)	34,500	-	9,654
Fouter Fund	1,610	159			-	1,769
	<u>698,563</u>	<u>150,759</u>	<u>(191,650)</u>	<u>(7,016)</u>	<u>-</u>	<u>650,656</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Manse Maintenance	13,778	-	-	-	-	13,778
Bequest	5	-	-	-	-	5
Church						
Development	187,131	62,128	(6,231)	-	-	243,028
Youth Fund	4,594	-	(375)	-	-	4,219
Junior Church	-	66	(368)	1,000	-	698
Flower Fund	415	79	(117)	-	-	377
Pastoral Care	34	-	(192)	250	-	92
Kids Club	497	0	0	-	-	497
Benevolent Fund	509	870	(59)	-	-	1,320
Guild	2,523	2,834	(2,820)	-	-	2,537
Memory Lane	2,514	1,470	(747)	-	-	3,237
Online Church	-	95	(1,260)	2,200	-	1,035
Hall Fittings	-	5,800	(9,366)	3,566	-	-
Small Grants Fund	-	990	(358)	-	-	632
Insurance Fund	14,500	842	(15,342)	-	-	0
	<u>226,500</u>	<u>75,174</u>	<u>(37,235)</u>	<u>7,016</u>	<u>-</u>	<u>271,455</u>

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

Year ended 31 December 2021

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.

Pastoral Care

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.

Small Grants Funds

Represents monies from Church of Scotland for youth work.

Hall Fittings

Represents monies received towards fittings and fixtures for the new hall.

Barrhead St Andrew's Parish Church of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	618,032	243,028	861,060	768,367
Investments	-	-	-	-
Current assets	43,894	28,427	72,321	158,172
Creditors less than 1 year	(11,270)	-	(11,270)	(1,476)
Net assets	<u>650,656</u>	<u>271,455</u>	<u>922,111</u>	<u>925,063</u>

21. Collection for third parties

	2021 £	2020 £
Church of Scotland Aids Project	400	200
Erskine Hospital	651	287
Lodging House Mission	116	329
Salvation Army	44	293
ACCORD	400	-
ECRAD	434	-
	<u>2,045</u>	<u>1,109</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

Barrhead St Andrew's Parish Church of Scotland

Management Information

Year ended 31 December 2021

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 2021

	2021 £	2020 £
Income		
Donations and legacies		
WFO	96,766	93,205
Tax Recovered	25,368	20,730
Open Plate	3,877	3,775
Other	5,321	30,982
Gift Day	9,089	10,850
Junior Church	66	39
Fouter Fund	159	135
Flower Fund	79	-
Fundraising	373	-
Guild	2,834	1,961
Contribution from Congregational Organisations	500	1,100
Grants	68,168	64,174
Church Development	1,000	5,570
	<u>213,600</u>	<u>232,521</u>
Charitable activities		
Weddings and Funerals	1,940	275
Coffee Bar	181	145
Life and Work	468	429
Memory Lane	1,470	-
Online Church	65	540
Use of Premises	7,357	4,659
Manse Maintenance	-	764
	<u>11,481</u>	<u>6,811</u>
Other trading activities		
Fundraising events	-	-
Manse Let	-	-
Other Trading Activities	-	-
	<u>-</u>	<u>-</u>
Investment income		
Bank interest receivable (Deposit)	-	347
Dividends Received	-	-
Investment income	-	5,139
CFF Repayment	-	62,298
	<u>-</u>	<u>67,784</u>
Insurance Claim Paid	842	14,500
Organist Leaving Gift	10	-
	<u>852</u>	<u>14,500</u>
Total income	<u><u>225,933</u></u>	<u><u>321,617</u></u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	123	187
Expenditure on charitable activities		
Wages and salaries	14,195	14,783
Independent Examiner fees	1,540	1,502
Ministries and Mission Allocation	70,304	73,943
Church Office Expenses	1,852	1,607
Junior Church	368	858
Presbytery Dues	941	-
Minister's Expenses	1,002	4,349
Pulpit Supply	634	7,700
Fabric Repairs & Maintenance	56,103	24,623
Council Tax and Water Costs	3,207	982
Other Building Costs	17,283	15,532
Organ and Music	2,131	1,279
Youth	733	75
Other Expenses	2,795	2,216
Friendship Group	42	174
Memory Lane	747	484
Online Church	971	3,560
New Building Costs	11,738	-
Audio Visual System	18,725	3,735
Depreciation	16,950	-
	<u>222,261</u>	<u>157,401</u>
Other expenditure		
Guild expenditure	2,820	2,477
Manse Running Costs	3,106	1,800
Life & Work Payment	576	520
Organist Leaving Gift	-	291
	<u>6,502</u>	<u>5,088</u>
Total expenditure	<u>228,885</u>	<u>162,677</u>
Net (expenditure)/ income	<u>(2,953)</u>	<u>158,940</u>

Barrhead St Andrew's Parish Church of Scotland

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021	2020
	£	£
Expenditure		
Costs of raising donations and legacies		
Offering Envelopes	<u>122</u>	<u>187</u>
Expenditure on charitable activities		
Church Activities		
<i>Activities undertaken directly</i>		
Wages and salaries	14,195	14,783
Ministries and Mission Allocation	70,304	73,943
Church Office Expenses	1,852	1,607
Junior Church	368	858
Presbytery Dues	941	-
Minister's Expenses	1,002	4,349
Pulpit Supply	634	7,700
Fabric Repairs & Maintenance	56,103	24,623
Council Tax and Water Costs	3,207	982
Other Building Costs	17,283	15,532
Organ and Music	2,131	1,279
Youth	733	75
Other Expenses	2,795	2,216
Friendship Group	42	174
Memory Lane	747	484
Online Church	971	3,560
New Building Costs	11,738	-
Audio Visual System	18,725	3,736
Depreciation	16,950	-
	<u>220,721</u>	<u>155,901</u>
Governance costs		
Independent Examiner Fee	<u>1,540</u>	<u>1,501</u>
Total expenditure	<u><u>222,261</u></u>	<u><u>157,402</u></u>