

The Church of Scotland
Bourock Parish Church

Annual Report and Accounts 2025

Congregation No: 140737

Charity No: SC 016467

Barrhead Bourock Parish Church
Trustees' Report
Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: 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 published on 16 July 2014.

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.

Bourock Parish Church undertakes this role within its Parish boundary and wider local area through holding public services of worship, celebrating the sacraments of Holy Communion and Baptism, Parish visitations and joint witness activities with other Churches and Christian organisations in the Barrhead area, and through providing encouragement and facilities for affiliated organisations.

As a Parish Church we are called on to solemnise weddings and sustain the bereaved in funeral services. These functions are carried out by our Minister, Rev Pamela Gordon, supported by the Eldership.

The Church diversifies its worship to provide services suitable for all ages and preferences, notably through Junior Church and mid-week worship.

Times and frequencies of the main diets of worship are determined by the Kirk Session, currently 11am every Sunday, and throughout the year, depending on the season, services are held at 6.30pm. Additionally, services are held mid-week, occasional Sunday evenings and at appropriate times during the main Christian festivals.

In all it does, through its membership, Bourock Parish Church aims to fulfil the Great Commission of making disciples for Christ, and to nurture one another in faith and uphold one another in prayer.

Within the congregation, various groups meet for religious and social purposes and, in the name of Christ and in fulfilment of their calling, members of the congregation are active in, and raise funds for, various local, national and international organisations whose aims are consistent with the Gospel.

It would be difficult to provide a complete list of names and objectives of such activities of which the following are representative:

The Guild; The Choir; The Bible Study Group; The Boys' Brigade (all sections); Brownies and Rainbows; The Variety Club; Craft Club; Coffee Club; Action of Barrhead Churches Together; East Renfrewshire Foodbank; The Kibera Project; Christian Aid.

In common with many Churches, Bourock Parish Church participates in other both regular and occasional appeal based work and fundraising activities.

Achievements and Performance

The Gospel lives in the hearts of individuals as a personal faith through the work of the Holy Spirit. Therefore, it is not possible to directly measure the "achievement" of Bourock Parish Church's main purpose. Frequently the outcome and benefit of our activities and service is hidden or not apparent until some future date. What we can report are our successes at putting in place what we believe is helpful to fulfilling our aims.

Firstly, the Trustees acknowledge the contribution of the members of the congregation in the giving of their time, talents and money for the work of the Church, without which nothing would be achieved. Whether it is as part of the Welcome Team, The Ministry of Tea, Flower or Steeple Talk Distributor or helping with any of the many diverse tasks, duties and roles, all "do their bit" for the Glory of God.

We believe that in the last year we have had a positive influence in the lives of well over 1,000 individuals who have come into contact with the Church and its members through personal connection and use of the facilities which in themselves are a "Church Without Walls" reaching out to:

Adult Members - 353

Junior Church - 35

Church visitors - 40 approx

Adult Groups - 30 approx

Youth Activities - 80 approx

Hall users - 300 approx

Event attendees - 400

Food Bank service users - over 60 per week (3100 + per annum)

Kibera Church and Community - 600 approx

Family, friends, work colleagues etc - unquantifiable

This is just a flavour and inevitably there is an element of "double counting" in the above, however, the numbers provide some indication of the extent of connection with the community: every contact presenting a Gospel opportunity.

We are blessed to be in partnership with Kibera Parish which is part of the Presbyterian Church of East Africa, situated in a slum area on the outskirts of Nairobi, Kenya. We delight in supporting our partner Church where our contribution is evident and greatly appreciated. During 2025 we were able to sponsor 10 young people to attend and complete college courses on basic education, catering, fashion and design, and hairdressing. Bourock Church are still committed to supporting education in Kibera in the future.

The Coffee Club provides tea and coffee for the (mainly) senior members of our community. This has a strong community and social aspect, as does the Variety Club with its wonderfully happy pantomime and talent showcase evenings.

Financial Review

As money is our servant and not our master it is not our prime objective to raise money. However, we must be good stewards of our finances and ensure that there is sufficient income and funding to sustain our work. In this, we endeavour to manage our finances prudently.

Once again, the congregation of Bourock Parish Church has fully met its contribution to Ministry & Mission and Presbytery Dues and to the wider work of the Church. Our surplus for the year was £5,584 (2024: deficit £29,074).

Within the overall income for all Funds figure of £114,544 our main recurring source of Unrestricted Income for general church running is regular congregational income of £63,989 and Gift Aid thereon of £15,470, meaning that our givings figure through WFO/standing orders increased slightly from £58,104. Our Gift Aid claimed increased from the previous year as a consequence of being able to back date a number of new claims, along with some increased givings via WFO and/or Standing Order. The number of members giving through Gift Aid has increased to 95, compared to 91 in 2024, while our membership roll has declined again this year from 360 to 353.

Our general operating costs, most of which are unavoidable, at £105,909 have decreased by £15,771 compared to last year, mainly due to the reduction in large repair costs.

During 2025, we had an increase in the number of hall lets which resulted in increased income of £10,930, an increase of £1,480. Again this is our 3rd highest source of income, so is an extremely important source.

During 2025, we undertook a "Giving Campaign" to help fund a projected shortfall and we raised the sum of £9,562 through a combination of donations, organ recitals, a sponsored zip wire run, a sponsored run and dog watching. We also had an upsurge in givings through monthly standing orders, all of which are very welcome.

Underpinning our activities, our various Funds and Bank balances are strong, and with good stewardship, they should remain so.

Risk Management

No Church or organisation exists without being exposed to risks and the need to identify and take action to minimise or mitigate them.

The risks we have to address are those which could interfere with, restrict or terminate our activities.

We manage our investment and banking risks by holding our balances across a range of financial institutions including the Church of Scotland Investors Trust.

The major risks to property, personnel and the public are addressed through the insurance cover we have in place. Sudden or unforeseen expenditure is managed by maintaining adequate bank balances.

However, in common with most other Churches, we are exposed to the potential loss of income which may arise in the event of changes in the circumstances of our members. Whilst we have a healthy Junior Church, and on average we are living longer, our general membership profile continues to be an ageing congregation, inevitably reducing in numbers.

The majority of our costs are effectively fixed, however there is a range of actions which could be devised and taken "in extremis" to enable Bourock Church to continue worshipping and working even if in reduced circumstances. Ultimately, as a Parish Church of the national Church of Scotland, we have access to a variety of resources and support structures and finances to bridge the gap should the need arise.

Given our past experiences, we know that the congregation will "rally round" to meet the needs of the Church. We would never seek to bring in new members for purely financial reasons. However, we must never tire in our endeavours of introducing the Gospel to those who may choose to join our numbers.

We are fortunate that we have within our ranks a range of capable, skilled people who give willingly of their time in various important roles.

Our Safeguarding Policy is implemented and regularly reviewed by designated persons.

Locally, Bourock and its members are well respected within the community and we believe this will continue. Our reputation is important to all we do and each of us are ambassadors for our Church as well as for Christ.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. Historically, It has been the Trustees' policy to hold reserves of approximately two months expenditure including designated funds. At the year end the Church held unrestricted reserves of £184,363 of which £1,361 had been designated for Fabric Fund. This includes the balance of the Jessie McWilliam Legacy of £13,652, the sum of £94,750 being the balance of the Ross Mitchell Legacy, the sum of £5,000 from the Jim Pert Legacy, plus the sum of £4,000 from the James McKenzie Allan Legacy, to be used for general purposes. Other Funds are either operated under the terms of an endowment or are restricted for specific purposes other than general running costs. Our General Fund of £65,600 represents around eight months of a year's normal costs, excluding fabric repairs. However, in the light of the expected future repairs expenditure the trustees do not consider this sum excessive as it is in keeping with our historical position and current perceived risk and requirements profile.

The church also held £23,431 of restricted funds and £81,052 of Endowments which have been provided for the purposes specified in Note 16.

Structure, Governance and Management

The congregation is a Registered Charity, number SC016467 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the congregation 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 Kirk Session is moderated by the Minister and meets eight times a year. It is responsible for the spiritual affairs of the Church and also the finance and property. Certain responsibilities are delegated to the Finance and Property Committees as appropriate.

Barrhead Bourock Parish Church
Trustees' Report (cont)
Year ended 31 December 2025

Reference and Administrative Information

Trustees

Members of the Kirk Session

Fiona Auchincloss	Pamela Gordon	Glenda Meikle
Bruce Brown	Ann Heron	Sandra Miller
Marjory Brown	Brian Heron	Debra Mitchell
Ann Campbell (Sabbatical)	Jean Hepburn (Resigned 3/3/25)	Lorna Moran
Morag Donaghy	Nicola Kerr	Geoff Orry
Kenneth Dye	Wilma Lundie	Heather Palmer
Linda Dye	Moirra McCartney	Susan Palmer
Irene Glover	Neil McClune	Kenneth Rankin
John Glover (Retired 31/12/25)	Anne McCulloch	

Principal Office-bearers

Minister: Rev Pamela Gordon
Session Clerk: Mrs Ann Heron
Church Treasurer: Mr Derek Palmer

Principal Office

73 Main Street
Barrhead, G78 1SW

Charity No: SC016467

Congregation No: 140737

Independent Examiner

Elizabeth G Gallacher C.A.
J Bruce Andrew & Co Ltd
21 Forbes Place
Paisley, PA1 1UT

Bankers

Bank of Scotland

Barrhead Bourock Parish Church
Trustees' Report (cont)
Year ended 31 December 2025

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 method 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 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 preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Ann Heron, Session Clerk

Date

Barrhead Bourock Parish Church

Independent Examiner's Report to the Trustees of Barrhead Bourock Parish Church

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 18.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elizabeth G Gallacher
Chartered Accountant
J Bruce Andrew & Co Ltd
21 Forbes Place
Paisley
PA1 1UT

Date:

Barrhead Bourock Parish Church
Statement of Financial Activities
Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Fund 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
	Note	£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	1	91,953	2,857	-	94,810	71,959	3,152	-	75,111
Charitable activities	2	250	-	-	250	655	-	-	655
Other trading activities	3	10,930	-	-	10,930	9,450	-	-	9,450
Investment income	4	5,145	286	3,123	8,554	5,372	323	3,495	9,190
Other income	5	-	-	-	-	-	-	-	0
Total income		108,278	3,143	3,123	114,544	87,436	3,475	3,495	94,406
Expenditure on:									
Raising Funds	6	87	1,047	-	1,134	98	880	-	978
Charitable activities	6	105,822	2,004	-	107,826	121,582	920	-	122,502
Total expenditure		105,909	3,051	-	108,960	121,680	1,800	-	123,480
Net income / (expenditure) before gains and losses on investments and property		2,369	92	3,123	5,584	(34,244)	1,675	3,495	(29,074)
Net Gain/(losses) on valuation of investments		-	-	-	0	-	-	-	-
Transfers between funds		-	60	(60)	0	-	70	(70)	0
Net income / (expenditure) and movement in funds		2,369	152	3,063	5,584	(34,244)	1,745	3,425	(29,074)
Reconciliation of funds:									
Total funds brought forward		181,994	23,279	77,989	283,262	216,238	21,534	74,564	312,336
Total funds carried forward		184,363	23,431	81,052	288,846	181,994	23,279	77,989	283,262

Barrhead Bourock Parish Church
Balance Sheet
As at 31 December 2025

		2025	2024
		£	£
	Note		
Fixed assets			
Tangible assets	9	-	-
Investments	10	-	-
		<u>-</u>	<u>-</u>
Current Assets			
Debtors	11	14,332	12,195
Bank and cash		276,162	272,688
		<u>290,494</u>	<u>284,883</u>
Current Liabilities			
Creditors: amounts falling due within one year	12	1,648	1,621
Net Current Assets		<u>288,846</u>	<u>283,262</u>
Net Assets		<u>288,846</u>	<u>283,262</u>
Funds			
Unrestricted funds	16	184,363	181,994
Restricted funds	16	23,431	23,279
Endowment funds	16	81,052	77,989
Total Funds		<u>288,846</u>	<u>283,262</u>

The financial statements were approved by the Trustees on March 2026 and signed on their behalf by:

_____ Session Clerk

_____ Treasurer

Barrhead Bourock Parish Church
Notes to Financial Statements
Year ended 31 December 2025

Accounting Policies

The principle accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Barrhead Bourock Parish Church
Notes to Financial Statements (continued)
Year ended 31 December 2025

Accounting Policies(Contd.)

Donated services and facilities

Donated professional services and donated 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 that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) 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.

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.

Fixed Assets

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

All tangible Fixed Assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost of the initial value, of tangible Fixed Assets over their estimated useful lives which are determined by the Trustees when such assets are acquired.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between the cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Barrhead Bourock 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.

Barrhead Bourock Parish Church
Notes to Financial Statements (continued)
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1. Donations and legacies								
Offerings	63,989	820	-	64,809	58,104	425	-	58,529
Tax Recovered on Gift Aid	15,470	-	-	15,470	12,363	-	-	12,363
Giving Campaign	9,562	-	-	9,562	-	-	-	-
Other	2,932	2,037	-	4,969	1,492	2,727	-	4,219
	91,953	2,857	-	94,810	71,959	3,152	-	75,111
2. Income from charitable activities								
Weddings and Funerals	250	-	-	250	655	-	-	655
Coffee mornings etc	-	-	-	-	-	-	-	-
	250	-	-	250	655	-	-	655
3. Income from other trading activities								
Rent received - hall lets	10,930	-	-	10,930	9,450	-	-	9,450
	10,930	-	-	10,930	9,450	-	-	9,450
4. Investment income								
Bank interest received	5,145	286	3,123	8,554	5,372	323	3,495	9,190
	5,145	286	3,123	8,554	5,372	323	3,495	9,190
5. Other income								
Receipts from General Trustees	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Notes								
6. Analysis of Expenditure								
Raising Funds								
Materials & Expenses	-	1,047	-	1,047	-	880	-	880
Offering Envelopes	87	-	-	87	98	-	-	98
	<u>87</u>	<u>1,047</u>	<u>-</u>	<u>1,134</u>	<u>98</u>	<u>880</u>	<u>-</u>	<u>978</u>
Costs of charitable activities								
Giving to Grow	46,035	-	-	46,035	44,585	-	-	44,585
Presbytery dues	792	304	-	1,096	751	20	-	771
Minister's expenses	2,174	-	-	2,174	2,040	-	-	2,040
Pulpit supply	300	-	-	300	350	-	-	350
Other Salary costs	6,000	-	-	6,000	1000	-	-	1,000
Fabric Repairs & Maintenance	11,240	-	-	11,240	33,874	-	-	33,874
Other Buildings costs	28,630	-	-	28,630	24,403	-	-	24,403
Council Tax	2,494	-	-	2,494	2,312	-	-	2,312
Organ & Music	1,473	-	-	1,473	4,312	-	-	4,312
Church Office Expenses	510	-	-	510	478	-	-	478
Donations and Gifts	50	1,700	-	1,750	1,129	900	-	2,029
Other Expenses	6,124	-	-	6,124	6,348	-	-	6,348
	<u>105,822</u>	<u>2,004</u>	<u>-</u>	<u>107,826</u>	<u>121,582</u>	<u>920</u>	<u>-</u>	<u>122,502</u>
Total	<u>105,909</u>	<u>3,051</u>	<u>-</u>	<u>108,960</u>	<u>121,680</u>	<u>1,800</u>	<u>-</u>	<u>123,480</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

	2025 £	2024 £
7. Staff costs and numbers		
Salaries and wages	6,000	1,000
Social Security Costs	0	0
	<u>6,000</u>	<u>1,000</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025 Number	2024 Number
Music Staff	1	1
Premises Maintenance	0	0
	<u>1</u>	<u>1</u>

No employee had employee benefits in excess of £50,000 (2024 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

8. Trustee Remuneration and Related Party Transactions

During the year 5 Trustees received reimbursement of expenses incurred in the conduct of their duties totalling £2,784 (2024: 8 received £7,001)

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.

During the year a total of £20,180 (2024 £17,658) was donated to the congregation by Trustees.

9. Tangible Fixed Assets

All Tangible Fixed Assets are held at nil value.

10. Investments

	2025	2024
	£	£
Market value at 1 January 2025	0	0
Unrealised gain / (loss) on revaluation	0	0
Market value at 31 December 2025	<u>0</u>	<u>0</u>
Investments at cost	<u>0</u>	<u>0</u>

No investments were made or redeemed in the current year.

11. Debtors

	2025	2024
	£	£
Gift aid tax recoverable	10,000	10,000
Prepayments	1,361	1,166
Other Debtors	2,971	1,029
	<u>14,332</u>	<u>12,195</u>

Barrhead Bourock Parish Church
Notes to Financial Statements (continued)
Year ended 31 December 2025

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Sundry Creditors	1,648	1,621
Accruals	-	-
	<u>1,648</u>	<u>1,621</u>

13. Analysis of Net Assets between Funds

	Unrestricted		Restricted	Endowment	Total
	General	Designated			
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	184,650	1,361	23,431	81,052	290,494
Current Liabilities	(1,648)	-		-	(1,648)
Net Assets at 31 December 2025	183,002	1,361	23,431	81,052	288,846

14. 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.

15. Collections and fundraising for Third Parties

During the year the undernoted sums were collected and distributed:

	2025	2024
	£	£
Christian Aid	401	790
Crossreach	65	-
East Renfrewshire Foodbank	618	-
East Renfrewshire School Uniform Bank	327	-
Sailors' Society	270	-
	<u>1,681</u>	<u>790</u>

Barrhead Bourrock Parish Church
Notes to Financial Statements (continued)
Year ended 31 December 2025

16. Movement in Funds

	At 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
	£	£	£	£	£
Endowment funds					
Kirk Session	3,002	60	-	(60)	3,002
The Ferguson Bequest	68,943	3,063	-	-	72,006
The L B & H Bequests	6,044	-	-	-	6,044
	<u>77,989</u>	<u>3,123</u>	<u>-</u>	<u>(60)</u>	<u>81,052</u>
Restricted funds					
Kirk Session	9,869	286	-	60	10,215
Junior Church	1,233	130	(505)	-	858
Guild	1,358	628	(371)	-	1,615
Summer Club	1,296	-	-	-	1,296
Flower Fund	659	-	-	-	659
Youth Project	5,367	-	-	-	5,367
School Chaplaincy	26	-	-	-	26
Variety Club	3,287	2,083	(1,975)	-	3,395
Soup Stop	184	16	(200)	-	-
	<u>23,279</u>	<u>3,143</u>	<u>(3,051)</u>	<u>60</u>	<u>23,431</u>
Unrestricted funds					
General Fund	64,255	107,254	(105,909)	-	65,600
Fabric Fund	1,181	180	-	-	1,361
Jessie McWilliam Legacy	12,808	844	-	-	13,652
Ross Mitchell Legacy	94,750	-	-	-	94,750
Jim Pert Legacy	5,000	-	-	-	5,000
James Allan Legacy	4,000	-	-	-	4,000
	<u>181,994</u>	<u>108,278</u>	<u>(105,909)</u>	<u>-</u>	<u>184,363</u>
Total funds	<u>283,262</u>	<u>114,544</u>	<u>(108,960)</u>	<u>-</u>	<u>288,846</u>

Barrhead Bourock Parish Church
Notes to Financial Statements (continued)
Year ended 31 December 2025

Purposes of Endowment Funds

Income from the Ferguson Bequest is used to provide funds for Mission and Renewal Fund and the work of Bourock Parish Church.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Youth Project: This is a fund to support the cost of providing youth mission within the town.

The remainder of the funds (Junior Church, Guild, Summer Club, Soup Stop, Variety Club, School Chaplaincy and Kirk Session) are administered by these organisations on their own behalf to cover their own specific activities.

Purposes of Unrestricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Designated Funds are Unrestricted Funds and may be re-designated by the Trustees.