Baillieston St Andrews Church of Scotland, Glasgow

Reference and Administrative Information

Charity Name:	Baillieston St Andrews Church of Scotland, Glasgow
Charity Registration Number:	SC005625
Congregation Reference Number:	160836
Contact Address	23 Lochmaben Road Gartcosh North Lanarkshire G69 8LA

Trustees

Kirk Session Members

Mrs C Campbell	Mr I Lamont
Mrs M Field	Mrs M Lamont
Mr H Galbraith	Mrs A MacGregor
Mr A Houston	Mrs A Smillie
Mrs J Howie	Mrs J Walmsley
Mr D Lamont	Mr R Wheeler
	Mr T Berry (resigned 30 June 2025)

Principal Office-bearers

Minister:	Rev. Fiona Morrison
Session Clerk:	Mrs C Campbell
Church Treasurer:	Mrs A Smillie
Independent Examiner	DHL Renn 12 Castleton Grove, Newton Mearns, Glasgow G77 5LH
Bankers:	Virgin Money, Main Street, Baillieston, Glasgow G69 6SQ

Baillieston St Andrews Church of Scotland, Glasgow
Trustees' Annual Report
for the year ended 31 December 2025

Structure, Governance and Management

Governing Document
The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees
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 church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session, which meets quarterly, is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

Achievements and Performance

We meet together to worship our Father God, follow Jesus Christ and are empowered by His Spirit. We aim to learn and grow closer to Jesus, to build up the body of the church to go out and take Jesus' love and light wherever we are and for the congregation to be invitational. There have been baptisms and a number of funerals too.

We have weekly Sunday services, and additional services out with the Sunday services at different times. There is an occasional Sunday evening service too. A Discovery group, a bible study, prayer and discipleship group, offers people a chance to go deeper with their faith.

We are governed by a Unitary Constitution, having four regular Kirk Session Meetings, and working groups meeting in between – Pastoral Care, Outreach, Finance, Property, Worship, Admin and IT, and Young People. The Elders are in the various working groups, and they also consist of people in the congregation, so more people are empowered to use their gifts. We have a new Safeguarding Co-ordinator this year who is ensuring good practice and safety for all.

There are many willing volunteers in the church, which include a gardening team, a cleaning team, hospitality team, Events organiser and much work is conducted by our Treasurer.

We have seen growth in our fellowship this year with new members joining and three joyful adult baptisms, confessions of faith and many infant baptisms too.

We have sadly had faithful loved members die and they are very much missed.

The Minister is chaplain to two primary schools and in one in particular she has regular contact with, taking RME classes, and the children come into the church for Easter events and take part in the Remembrance Service. One of the schools also joined with our Harvest appeal for Lodging House Mission. We also have collections at Easter for LHM and at Christmas we collect presents which are distributed to various charities.

Our organisations are the BB, Beavers, Cubs and Scouts, run by committed loyal adults who have a heart for young folk. We have many community groups using both of our halls.

There is a Pop In Café run on a Saturday by a team of very hardworking volunteers, offering food and friendship to those in our community, and also brings in funds for the church.

There is a committed group of people who fund raise for the church, by having a Summer Fayre and Christmas Fayre too, both are very successful.

Fellowship is important to the church, there is a committed Guild and a Tuesday fellowship group, where people come and knit, do crafts and chat.

Baillieston St Andrews Church of Scotland, Glasgow
Trustees' Annual Report
for the year ended 31 December 2025

Financial Review

This year we have recorded a loss of £1,417 but this is only due to paying our half of refurbishing our shared manse with Mure Memorial so we are delighted that it was not a larger deficit. Again, this has only been possible by the sheer effort and generosity of our members, whether through their donations or through their fundraising efforts. We honestly could not keep going without them.

Our fundraising efforts raised an incredible £19,197 which is far more than we ever dreamt of at the start of the year.

Hall rentals have decreased as we have lost a couple of lets but we are delighted that we still have a number of long term lets that help keep our funds so high.

This means that our funds have decreased from £127,493 to £126,076.

Reserves Policy

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 six months' expenditure including designated funds. At the year end the church held unrestricted funds of £126,076 of which £27,037 has been designated for fabric costs. The remaining balance of £99,039 represents over one years' expenditure which is well above our required policy level.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees on 02/03/2026 and signed on their behalf by.

Carole Campbell
Session Clerk

Baillieston St Andrews Church of Scotland, Glasgow
SC005625

Independent Examiner's Report to the Trustees of Baillieston St Andrew's

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 9.

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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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 9 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.



Name: DHL Renn

Address: 12 Castleton Grove
Newton Mearns
Glasgow, G77 5LH

Date: 30/03/2026

Baillieston St Andrews Church of Scotland, Glasgow
Receipts and Payments Account
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	39,095	-	-	39,095	35,910
Activities for Generating Funds		19,197	-	-	19,197	19,871
Bank & Deposit Interest		1,179	-	-	1,179	1,187
Rental of Premises		15,679	-	-	15,679	22,695
Income from Insurance Claim		-	-	-	-	10,730
Other Receipts		3,412	-	-	3,412	4,427
		78,562	-	-	78,562	94,820
Total Receipts		78,562	-	-	78,562	94,820
Payments						
Cost of Generating Funds	4	121	-	-	121	127
Charitable Activities	4	79,728	-	-	79,728	86,076
Governance Costs	4	130	-	-	130	130
Total Payments		79,979	-	-	79,979	86,333
Excess/(Deficit) of Receipts over Payments		(1,417)	-	-	(1,417)	8,487

Baillieston St Andrews Church of Scotland, Glasgow
Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank and Deposit Balances						
Bank and deposit balances brought forward		127,493	-	-	127,493	119,006
Movement in year:						
Excess/(Deficit) of Receipts over Payments		(1,417)	-	-	(1,417)	8,487
Bank and deposit balances carried forward	2	126,076	-	-	126,076	127,493

The accounts were approved by the Trustees on 02/03/26 and signed on their behalf by:

_____ **Session Clerk**

_____ **Treasurer**

Baillieston St Andrews Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	27,037		-	-	27,037
General Fund	100,456	78,562	(79,979)	-	99,039
	127,493	78,562	(79,979)	-	126,076
Total Funds	127,493	78,562	(79,979)	-	126,076

Purpose of Funds

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

General Fund - Deals with the day to day running of the Church

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	5,097	-	-	5,097	5,864
Gift Aid Donations	21,560	-	-	21,560	17,450
Tax Recovered on Gift Aid Dons.	6,278	-	-	6,278	5,663
Ordinary Offerings (Open plate)	3,437	-	-	3,437	3,053
Gift Day	-	-	-	-	1,475
Other Offerings, Donations, etc	2,723	-	-	2,723	2,405
	39,095	-	-	39,095	35,910

4 Analysis of Payments

Cost of Generating funds					
Offering envelopes	121	-	-	121	127
	121	-	-	121	127
Charitable Activities					
Giving to Grow contributions	28,803	-	-	28,803	38,333
Presbytery Dues	1,200	-	-	1,200	3,315
Pulpit supply costs	200	-	-	200	1,450
Minister's expenses	995	-	-	995	1,430
Other Salary Costs	2,593	-	-	2,593	2,450
Fabric repairs & maintenance	25,579	-	-	25,579	1,141
Heat and light	4,526	-	-	4,526	5,510
Manse (Garthamlock)	4,000	-	-	4,000	3,500
Insurance	2,964	-	-	2,964	2,780
Office and Building Expenses	3,907	-	-	3,907	6,223
Outreach Expenses	2,949	-	-	2,949	2,154
Expenses re Insurance Claim	-	-	-	-	10,730
Other expenses	2,012	-	-	2,012	7,060
	79,728	-	-	79,728	86,076
Governance Costs					
Independent Examiner's Fee	130	0	0	130	130
Total	79,979	-	-	79,979	86,333

5 Trustee Remuneration and Related Party Transactions

During the year travel expenses of £995 was paid to the minister. No monies were paid out for council tax as both manses now have private lets.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. 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) was £39,856.

7 Collections for Third Parties

	2025	**2024**
	£	**£**
Poppyscotland	285	73
Poppyscotland Remembrance Garden	355	231
Erskine	285	73
CHAS	251	434
Lodging House Mission	75	146
World Day of Prayer	-	200
Collection for Edson Duque	-	406
	1,251	1,563

Baillieston St Andrews Church of Scotland, Glasgow
Year ended 31 December 2025
Appendix

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

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	29,330	29,264
Market Value of Balances at 31 December	30,725	30,540
REVENUE ACCOUNT		
Credit Balance at 31 December	76,924	59,182