Burnside Blairbeth Church of Scotland

Report and Financial Statements for the Year Ended 31 December 2025

Scottish Charity No. SC006633
Congregation No.160844
www.burnsideblairbeth.church

Burnside Blairbeth Church of Scotland

Contents

Trustees' Report

The trustees present their annual report and financial statements 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 United Kingdom and Republic of Ireland effective from 1 January 2019.

Objectives and Activities

Burnside Blairbeth Church is a congregation of the Church of Scotland[1] in Rutherglen, Glasgow. 'Knowing Jesus and making Him known' continues to be our tagline, and we continue to use our **'Statement of Aims'** as a way of stating our objectives in more detail, and these are outlined here and described further in Appendix VII.

- To worship God
- To nurture and care for one another
- To share the gospel in word and deed with those around us
- To relate our faith to the social, moral and political issues of our day
- To play our part in the mission of the church to the world
- To fulfil our responsibilities to the developing world
- To be good stewards of God's creation and all material resources entrusted to our care

Our strategy document [Appendix IX] also describes in more detail the theological basis for all that we do, and what should guide us when considering what work to undertake.

We have 9 teams within the congregation, each of which is responsible for planning and executing the work which falls within their remit, and which are responsible to, and report to, the Kirk Session.

- Children's and Youth Ministries
- Communication
- Discipleship
- Finance
- Local Outreach/Mission
- Pastoral Care
- Property
- Staff
- World Church

[1] 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 continues to acknowledge 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.

Objectives, activities, and future aims

The reports which follow reflect the main areas of activity as our congregation seeks to fulfil the above aims, although in many areas of service there is overlap between different aims. The list is not exhaustive – a great deal of work goes on unseen and not easily categorised into one of the above teams, headings or objectives, but without which our life and work as a congregation would grind to a halt.

Sundays at Burnside Blairbeth

We meet at 10.30am **every Sunday** morning to worship God in sung praise, in prayer and in the reading and teaching of scripture. We start our service together as a family of God's people, followed most weeks by different activities for different ages, but once a month we stay together for 'all age' worship, sometimes in the form of café church.

In 2025 our minister William Wilson preached on 1 and 2 Thessalonians between January and Easter, a sermon series based on the Apostle's Creed from Easter to June, some of the 'different' people in the bible who were used by God during the summer months, some topics from Deuteronomy in September and October, and then the gospel of John in November and December. Small groups meeting during the week followed these topics, using material written by William.

- once a month we have a 6pm service where our songs are led by a praise band, and we hear a testimony from someone in our church family about how they came to faith or how God is working in their lives today.
- once a month we have a 3pm service with traditional hymns, followed by a cup of tea
- once a month our minister leads us in either an in-depth look at our morning bible passage, or deals with a Christian response to a 'hot topic'
- once a month we meet to pray together on a Sunday evening

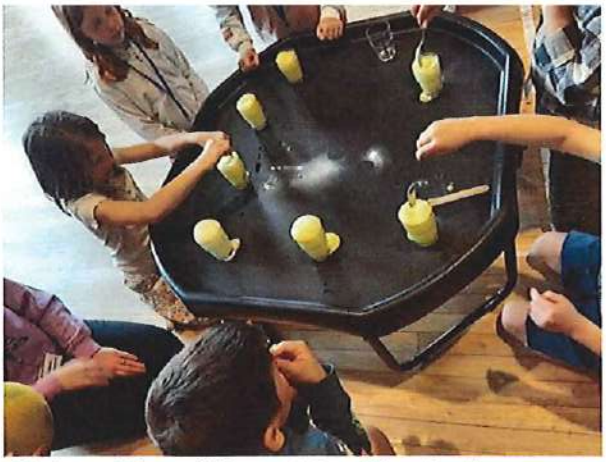
Badge Sundays happen on the last Sunday of most months. Everyone is invited to pick up a lanyard with their name badge attached as they arrive at church. This can help us to get to know people who have newly arrived in our congregation and helps with the old problem of knowing someone from years of church attendance but having no clue about their name! It's also useful for those who struggle with names at the best of times, and it has proved helpful and popular. Visitors and 'new on the day' people are provided with a handwritten badge, which is replaced by a printed one before the next month's Badge Sunday.

At **Christmas time** in 2025 we held a 'Quiet Christmas' service as we have done in previous years, and people who had been bereaved in the previous year were invited, but all were welcome to attend. This quiet reflective service has proved to be greatly appreciated by many who have had a hard year, but also by those who simply need to step out of the stress and busy-ness of Christmas time.

This year we also held a 'Carols by candlelight service on Christmas Eve, which was intended to be for all ages, and to replace the two separate services that we have held for many years. It was extremely well attended by many people from our community, and included everyone holding a real lit candle during the singing of 'Away in a Manger'.

Sunday clubs

We are delighted that there have been some new children coming along to Sunday clubs, and our numbers have increased slightly. We now have 8-10 children attending most Sundays ranging from age 5-11. Our youth and children's worker writes material for the team to use each Sunday, and it is based on the same passage as the sermon, so the whole church family are learning together.



Over the summer we ran Summer Sunday Clubs with a different families in the congregation taking responsibility for a week each. Activities ranged from games in the garden to using the SU material the King of Kings. This led to lots of deep questions!

We continue to encourage the children in the congregation to take an active role in worship, and this Christmas many of them joined the intergenerational choir. We like to talk to them about our mission partners and about where our offerings go. Our intention over the next few months is to incorporate all the aspects of corporate worship into our time spent in Sunday clubs, such as prayer, giving and sung worship.

Switch

Sunday Morning Switch is our fabulous group of young people from P7 – S4 who meet most Sunday mornings, leaving the service at the same time as the Sunday clubs. We follow the same passage and theme as the main sermon. The group is led by Andy MacArthur, Jen Robertson, Gary Wylie and Ross Murray each week and we usually have between 11 and 15 young people.

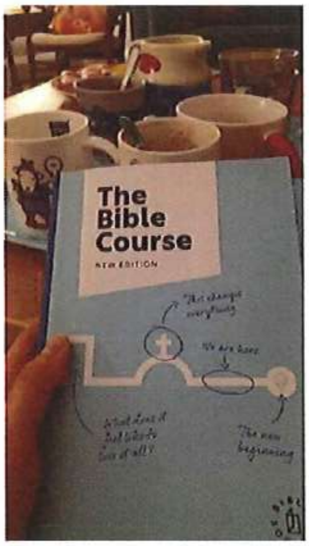
Sunday Evening Switch also meet each week in the church building, but also includes young people in S5 and S6. Each night is hectic, exciting and fun! We have between 15-20 young people each week and we are very excited at what God is doing.
We have spent this term exploring the story of The Bible and are now in the New Testament. We also go as a group to the Praise and Testimony evening service each month, meeting beforehand to eat dinner together.

Switch at Christmas

The Young People's Bible study meets fortnightly and is led by Andy MacArthur and Laura Hutchinson. It is open to young people in P7–S3, with attendance typically ranging from 7 to 9. The group is exploring the life of Jesus through the Gospels, while also engaging with current "hot-button" topics and considering appropriate Christian responses to them.

The Older Young People's Bible Study meets fortnightly on a Thursday. The group consists of six regular attenders, ranging in age from 15 to 20 years and is led by Ross Murray and Jen Robertson.

Since October, we have been working through The Bible Course, which is produced by The Bible Society. Each session involves watching a video followed by discussion. The purpose of The Bible Course is to give an overview of the big Bible story and to help participants understand how the smaller, familiar Bible stories fit into that wider narrative. It also explores God's big plan for us and for the world.



A number of the young people have expressed a need to understand the Bible better in this kind of overview format, and the course has met that need well. It has prompted some excellent conversations, with plenty of space within the video content to explore questions together. The sessions have been particularly valuable in exploring who God is, what the Bible is, and how we meet with God through it.

Small groups

What has happened in 2025?

Small groups are all about setting aside regular time to deepen our walk with God, to read and reflect on the Bible with others and learn together with all kinds of people in our church family. It is about deepening relationships, looking towards Jesus, and caring about others.
The groups follow the Sunday morning Bible teaching using material prepared by William, and this allows people to grapple with the passage together and it works very well.

What have people said about small groups in 2025?

"This is a lovely welcoming and encouraging group that is very relaxed, starting with tea, coffee and cakes and a brief chat before spending an hour or so reading and discussing a short Bible passage."

"The group is absolutely amazing. It is such a great place to talk openly about the Bible and Jesus. I've learnt so much and it's strengthened my relationship with God massively."

"We followed William's suggestions for studies at fortnightly interval and also met in the summer using other resources related to the Sunday morning service readings. We have also had a few social events in the past 12 months (without Bible studies), and we have had Zoom chat sessions to help people keep in touch. In many ways this is probably a fraction of "what we did in 2025" as it is often difficult to know exactly how Bible studies influence behaviour of individuals (but it seems likely to be an influence for good!)"

It would be great to see lots more people getting involved in 2026!

The Guild

The Guild meets fortnightly from October to March throughout the winter, with an average of 60 members enjoying a range of topics, a sample of which are listed below:

Exploring God's Word and sharing the Good News:

- Glasgow City Mission
- Scottish Bible Society Project "Bibles for Bairns"
- LHM 360
- Meditation on the "Living Stones"

Informative Talks and awareness raising:

- The Automobile Association and the history of motoring
- The Glasgow Police Museum
- Grow 73
- The story of Elsie Inglis, pioneer doctor

Entertainment:

- Scottish afternoon with guests and pupils from Westcoats School
- "Desert Island Discs"
- Christmas Confusion – the Christmas story with a difference!

Other activities enjoyed by some of our members:

- Attending national Guild celebrations in Perth, Glasgow or Live Streams here in Burnside
- Knitting baby and children's clothes for churches and children's homes in Bulgaria and Malawi
- Producing 9 patchwork blankets for Glasgow Presbytery's "Knit Together" Exhibition
- Providing afternoon tea for the Quiet Christmas service

Our Spring Coffee Morning and Christmas Fayre were busy social events, enjoyed by folks from the church and community. They were successful too as fundraisers, raising almost £3,400 which, when added to our regular giving, enabled us to make donations to the work of the local church and several other charitable organisations as listed below:

- Burnside Blairbeth Church - £1,500
- Release International "Operation Hope"- £800
- Scottish Bible Society "Bibles for Bairns" - £800
- Cambuslang and Rutherglen Reachout Trust - £1,000

Schools Work

William and Andy MacArthur deliver monthly assemblies at both Burnside Primary and Spittal Primary Schools, and also support assemblies at Stonelaw High School as part of a wider chaplaincy team in partnership with the Reachout Trust.
Andrea Thomson and Andy lead a weekly SU group at Burnside Primary. Attendance has grown significantly, increasing from 5 children last term to over 20 this term. It has been a real blessing to share Jesus with so many young people.
Spittal Primary's SU group also meets weekly and is led by Irene Craigie and Andy. The group currently has between 4 and 7 children, including several who have returned after attending last year. It has been encouraging to build on existing relationships while also forming new ones.
The Reachout Trust support Andy in running Stonelaw SU. Each week, around 7–9 young people attend, enjoying donuts and time together as we talk about Jesus. A number of those who were part of the Burnside Primary SU last year as P7s have continued to attend, which has been really encouraging.

Residential work

During the summer, Andy led the bible teaching at KX1 in Arran, where a number of young people from our church were attending that SU holiday. It was a valuable opportunity to invest in their faith and see them engage deeply with teaching and community.

In September, we ran a Switch residential event at Scoughall with 18 young people attending. The weekend provided space for relationship-building, discipleship, and fun, and was a significant encouragement to those who took part.
Andy also group leads in the team at two SU Lanarkshire residential weekends at Lendrick Muir SU centre – the secondary schools weekend in November and primary schools in February. Both events are well attended by young people from our church and offered further opportunities for spiritual growth, connection, and ongoing discipleship.

Tuesday Coffee Morning

Another year... and our Coffee Morning goes from strength to strength with over 40 people attending regularly. Those who come along enjoy tea, coffee, home baking and most importantly company and friendship.

Over the year we celebrated several "Special Birthdays" with cake and candles. These ranged from William, our minister's 60th to the amazing 100th birthday of Joyce Davies who is still a regular weekly attender. Another highlight was Shrove Tuesday with pancakes, cream, fresh fruit compote and a topping of maple syrup.

As last year, and by popular request, we continued meeting over the summer without a break. Thanks are due to all our willing volunteers who provide for and host each coffee morning.

In July we held a celebratory afternoon tea entitled, "The Hills are Alive". An invitation was extended to our local churches and we had around eighty attending, many in appropriate Tyrolean costume. There were competitions, singalongs and wonderful entertainment from our very own Von Trapp Family.....The Pattersons! As a result of a retiring offering we were able to send £800.00 to The Beatson Cancer Charity.

In December we hosted a Festive Afternoon Tea which concluded with Carol Singing accompanied by Anne Cowan on the piano.

There is no charge for the coffee morning but people can make a donation if they wish. Because of this we were able at Christmas to give £500 to the Lodging House Mission, £500 to our own church and £500.00 to Our Missionary partner Carolyn Tomasovic.

We wish to thank all the ladies who give so freely of their time and talents to provide and serve the morning coffee and homemade treats and thanks also to all our friends who come regularly and donate so generously.

Music at Burnside Blairbeth

Ephesians 5:19: "Speaking to one another with psalms, hymns, and songs from the Spirit. Sing and make music from your heart to the Lord".

We continue to be ever thankful for the wealth of talent that God has blessed us with in Burnside Blairbeth. Our music group and singers have remained steadfast over the last year, and we give thanks for their faithfulness and dedication to using their talents weekly, and to Lynsey Neil and Liz Patterson who lead them.

Our **Christmas choir** was such a blessing to our church community! It was a joy to see people from all walks of life and all ages having fun together through music - we are looking forward to what Easter has to bring!

Our Sunday Evening services have enjoyed welcoming the talents of those who are not able to play on Sunday morning. Your words of encouragement on a Sunday morning, especially to the junior members of the music group, hold a special place in our hearts and we thank you for taking the time to make comment. We ask that you keep our musicians in your prayers, giving thanks for their talent and commitment and asking for guidance on how we continue to build on the amazing foundation that God has given us!

Messy Church

We had five Messy Churches in 2025

- in February - a pancake party.
- in April – a Good Friday celebration.
- June - a barbecue, which was slightly different from other Messy Churches, being a social event rather than including all the usual elements of worship.
- in October - a harvest-themed Messy Church based around the story of Ruth in the Bible.
- in December - a Christmas light switch-on.

At each Messy Church we have made good use of our outdoor space, which has been brilliant, particularly with the addition of the fence. Numbers have generally remained steady at around 80 - 90 people, and we estimate that approximately 50–60% of those attending would not usually come to a Sunday morning worship service.

Through Messy Church we have continued to build strong relationships with the local community, with many people attending regularly. Attendance at Christmas Messy Church was slightly lower than in previous years, and this is something we will need to reflect on and review as we consider Messy Church for 2026.

Messy Church remains one of the main ways in which we reach out to our community, offering a welcoming and relaxed space to worship and to engage with the Bible. We have aimed to make Messy Church an experiential form of worship, moving away from activities solely within family groups, and instead encouraging participation as a whole community, which has worked well.

Although Messy Church only takes place five times a year, which does limit how often we see each other, it fits well alongside our other activities. Many people who attend Messy Church have previously been involved in Little Creations, and some have come along to other church activities such as courses or the Christmas party.

World Church

In 2025 we enjoyed visits from several of our partners, while others sent news by email, WhatsApp and video. A highlight was the **World Church Lunch** in June where Morven and James gave us more detailed reports on their work.

- **Morven Collington, New Destiny, Brazil (based in Scotland)** updated us on the work of ND, a Christian adventure centre for children from the slums. ND is the happy, safe place for 80 children who attend **Transformers** where they are assured of God's love, encouraged to stay away from drugs and to work hard at school. ND also run regular camps. **TransformTeens** is for teenagers, some of whom have made a commitment to Jesus and others who continue to struggle with addiction and violence. **TransforMums,** attended by 20 mums, is a place to hear Bible stories and have the support of ND staff. The ND team visit families in the community, liaise with schools, hospitals, drug rehab centres and help with referrals for child protection and psychology.

- **James Fraser, Lead engagement manager with Release International** gave an update on his trip to visit a partner's project in Laos where he met Pastor Phouang who considered that the suffering he experienced for the gospel was evidence that he was on the right track. James expressed his thanks to God for the various opportunities to speak and for the creative ways that local churches are helping to raise the voice of persecuted Christians and give them the tools they need to live for Jesus. Some of us heard Andrew Brunson speak about his 2 years in prison in Turkey having been falsely accused of terrorism; and the ministry he and his wife now run which seeks to prepare Christians in all parts of the world to stand firm in their faith. The Guild have been supporting the Release Project 'Operation Hope'.

- **Carolyn & Miro Tomasovic, Ecumenical Women's Initiative Croatia** Carolyn visited in January and gave an update on the peacebuilding work of EWI, led by women in the Western Balkans. She has also been involved in discussions at the European Parliament and other international agencies on the importance of supporting women-led peacebuilding initiatives. Through the many challenges, she holds on to John 1:5 – we aim to make sure Christ's light shines in the darkness.

We continue to support

- **Bernard Bakunda, Rhema School Uganda** who remains very involved in the work in Rhema School which has about 360 children attending and 19 staff.

- **Jerry & Stacy Kramer, Love for the Least** in N Iraq and East Africa who send regular updates on their work in the Middle East which focuses on least reached areas of the world - work with orphans, widows, refugees and addicts.
- **Satish & Bhumika Chettri, Grace Ministry & Grace Children's Home India** Satish and Bhumika care for orphans in Grace Children's home, reach out to kids with the Reapers' team, minister to widows in practical and spiritual ways, church plant, undertake grass roots training for untrained pastors and much more.
- **Janie Beattie, Barcelona Mission** who continues to help in the mission and teach in the Sunday School in Barcelona. She appreciates our prayers and enjoys regular fellowship with folk in Burnside Blairbeth by joining the Zoom small group. A summary of Janie's journey to Barcelona is on the World Church website.

We also supported **Tearfund, Christian Aid and The Well** Advice Centre during 2025.

Finances Our World Church commitment for 2025 was £35,000. It is a privilege to share in the lives of our partners. Each one has expressed gratitude for our prayers, financial and personal support, and we are grateful for their prayers for us.

Pastoral Care

Pastoral Report

While much of pastoral care in 2025 was "as usual" – visits, calls, Christmas and Easter bags – there were two new developments which will we hope will benefit everyone.

First, we have a new comfy, quiet and friendly space where we can meet for more personal conversations, instead of an office or the corner of the sanctuary. The Dungeon – dark, full of equipment and with some major drainage issues – is no more, and we now have a warm and dry Quiet Room where 2 or 3 (maybe a few more) can gather for comfort, for prayer, for private conversation. The Quiet Room is always open and we will continue to make improvements.

Secondly, at the Elders Conference in March, 2025, we focused on pastoral care and Pastoral Networks, which is the method by which the elders provide pastoral care to the members of the church family. Through our Pastoral Networks elders have a list of members who they contact regularly. These lists are fluid and are regularly changing, but our conference gave the opportunity to take a fresh look. Thanks to the implementation of ChurchSuite, we can easily get some figures on our church contacts.

In March 2025, at the time of the conference, we had 469 individuals on our contact list. This was made up of:

- 322 ordinary members
- 46 contacts from Messy Church
- 29 "other" contacts
- 29 Pastoral Contacts – those who have not joined as members but are closely connected with the congregation.
- 27 Elders – the Kirk Session members
- 9 Adherents – those who are members of our congregation, but not of the Church of Scotland.
- 7 Missionary partners

We estimated that around 170 join us on a regular basis for worship – this includes the 20 who join us on-line each Sunday morning.

The Kirk Session spent some time discussing these numbers and our pastoral support - what it is and how we can best provide it to those we serve. We had to face some tricky truths:-

- Our resources to provide pastoral support are limited – 27 elders for nearly 389 people
- A significant majority of those on our contact lists - nearly 60% - have opted out of regular worship.
- There are around 50 people who have decided to worship with us regularly who do not have a named elder – this is around a third of our Sunday gathering.

To address these issues, the Session agreed to the following:-

- The pastoral support provided by the elders is going to become more focused on those who are joining us for worship – in person or on-line – especially those who have recently started attending services.
- Those who no longer attend will be contacted on a regular basis, but may no longer be on an elder's list, unless they specifically request this. There will be many reasons why people no longer attend, and we will explore this further.

Since the conference, we have been adjusting each elders' pastoral care list, in full consultation with them and those they are serving. Members may have had a change in elder, or a brand new elder. As you can imagine, this is a very dynamic situation – people and circumstances change all the time – and we will try to keep up. But, while our elders have a responsibility for ensuring pastoral care is provided, it is a blessing and service that the whole church family are involved in, sometimes as a provider of much needed help, sometimes as a grateful recipient.

Finally, our Pastoral Prayer meeting has been taking place on the morning of the 2nd Tuesday of each month since we were allowed to gather again after lockdown. This is where we lift our brothers and sisters in Christ to God and pray for the burdens they are carrying. While this has always been well attended, only those who are free during the day are able to join us. To provide an opportunity for those who are busy during the day, we started holding an additional pastoral prayer meeting at 6 p.m. on Zoom (at this time so it would not cut into people's evenings too much). However, after running this for a year, few people were participating, so we have paused this meantime. All suggestions for times and places for an additional Pastoral Prayer meeting each month would be appreciated!

Little Creations

We've had another fun year with Little Creations, our group for babies and toddlers, together with their parents, grandparents, or carers.

- we're always busy with new people - toddlers and babies joining us when spaces become available.
- many of the toddlers we have leave for nursery at the age of 3
- some enjoy it so much they stay until they start school!

The children love the activities we provide including play with water, sand, rice and this winter pretend snow being enjoyed!

Each week we have free play followed by snack for the children and a welcome cup of tea or coffee for the adults, followed by a Bible story, prayer and singing.

We have two great teams - the team in the kitchen who prepare the children's snack, tea and coffee, and the team for putting the toys out, registration, helping with the children and chatting with the adults.

There have been a few changes in the kitchen team, some ladies who have been helping for many years have stepped down - we are so grateful to them for all the help they have given us. New team members are helping this amazing outreach work for our community to continue.

We love using the church building to tell the Christmas and Easter story, making it an extra special occasion. We also give a Bible to each child as they leave, so they can continue to read it at home with their families.

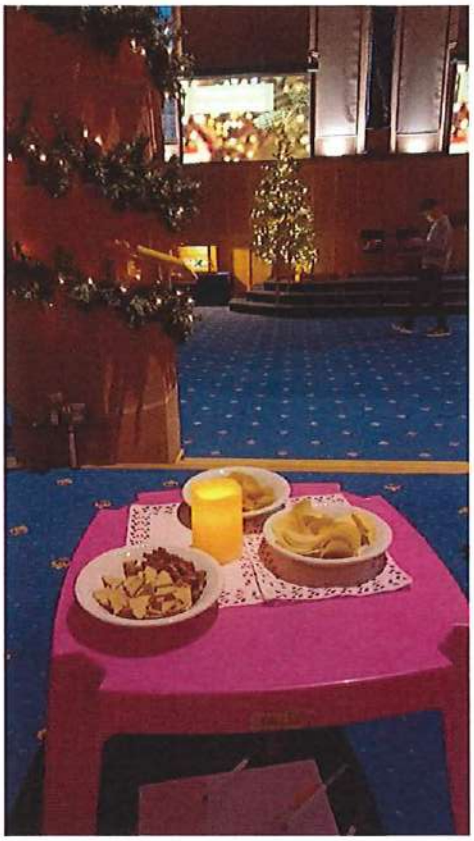
As a group we are supported by SPELL [support for play and learning in Lanarkshire], who come and do a special activity for the children which is great fun for us all.

Last June, we went for an outing to Overtoun park. We were blessed with a good day and enjoyed a snack and some games.

Over the past year we have provided support and care for some who have been facing difficult situations, and they have really appreciated that. We have also seen some of the families who have come to Little Creations have now started coming to Messy Church. We give thanks for these connections.

We love being able to provide a safe place for families in our community, and to be able to share Jesus with them.

Christmas Party



On the Sunday night before Christmas, we held our second ever church family Christmas party! Lots of us joined together for an evening of fun and games.

We were in the sanctuary. There were lots of Christmas lights, nibbles to eat as we arrived, and nice things to drink. We played games, had fun, and shared lots of laughter. There was even a little bit of ceilidh dancing, beautifully led by Caroline and Ailsa and we enjoyed a lovely buffet dinner.
A special guest, Santa and his elf, came and gave us all a small Christmas gift that we were able to put on our Christmas trees when we got home.
At the end of the evening, we all stood together and sang Auld Lang Syne. It was a special time together, as it had been the year before. It brought us together and reminded us of how grateful we are to God for such a fantastic church family.

Enjoying the Christmas party!

There are so many other areas of ministry going on every week at Burnside Blairbeth that it is risky to try to name them as someone is bound to get left out!
Before anyone arrives at church, the **Sunday morning Church Officer** - a rota of people - has made sure everything is sorted out for the morning service. As you arrive, the **Welcome team** are responsible for greeting everyone, and looking out particularly for newcomers. We depend on our **Audio-visual team** for sound and vision every week, as well as live streaming our service and making a recording for subsequent copying of CDs, and uploading our podcast to SoundCloud. The **Flower Guild** enhance the beauty of our services every week, and contributed a major part of the Christmas decorations in 2025 with the story of Jesus' birth in floral arrangements. A rota of people undertake the **bible reading** each week. The littlest people in our church family are cared for in a **Creche** each week, as part of the Sunday Clubs. The **Tea and Coffee team** enable us all to enjoy refreshments after the morning service. A small team of people count the cash offerings each week, and administer the Freewill Offering and Gift Aid claims. The **Finance Team** meet to oversee the budget and financial planning of our congregation, led by our treasurer Andrew Telfer. The **Communication Team** produce the email update fortnightly, and Contact magazine six times each year, as well as publicising events within our congregation and to the community around us. Dozens of people are involved each year with distributing Christmas cards to every home in the parish. The **Safeguarding team** are responsible for ensuring that everyone working with children and vulnerable adults has appropriate PVG certification and training in place. **The Staff Team** meet to oversee all matters relating to the staff employed directly by our congregation, to advise the Kirk Session on matters relating to remuneration, and to provide staff with the support that they require to do their jobs as well as possible. We are constantly grateful to our employed staff for all that they do – Kate Airlie our pastoral worker, Alan Hudson our Facilities Coordinator and Liz Johnstone our cleaner.
We are so grateful to God for the privilege of being part of the church family at Burnside Blairbeth Church.

Property team report.

In 2024 we completed drainage improvements on the South East elevation of The Burnside Building. This allowed for investigatory and remediation works to be carried out in the office space next to the elevator (The Quiet Room – previously known as The Dungeon). Water ingress had been found coming through the walls and running under the floor. This had caused some damage to the timber studs and floating floor. The plasterboard and floor were removed, allowed to dry, and then replaced with new materials, including the addition of vents to the walls to mitigate risk of interstitial condensation and moisture protection added to the timber floor structure.

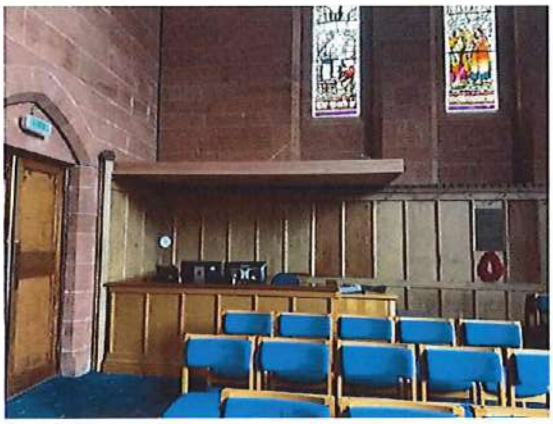
Before

Finished

The Quiet Room is now a great place to have a time of prayer or a space to have a time of reflection or pastoral meetings.

The work of maintaining the building at Burnside Blairbeth church is ongoing and largely unseen. Roofing repairs to the main hall roof was started, as well as some electrical upgrades to facilitate external lighting during the winter period when it is dark outside.

The facilities coordinator, Alan Hudson, along with John Gordon, a member of the property team, designed and installed a canopy to protect the AV desk in the sanctuary.



As a congregation we understand the importance of ensuring our minister and their family live in a manse that is comfortable and well maintained. This year the hall of the manse was painted along with the woodwork being sanded and refreshed. We follow a decoration schedule for the manse and work with our minister to ensure we can fit in with their needs.

The flat on Church Avenue had undergone upgrades recently, however, some works was necessary this year. As well as freshening up the paintwork in the property, underfloor insulation was installed to improve the energy efficiency of the flat.

Risk Management

During 2025 the trustees conducted an annual review of the major risks to which we are exposed and, where appropriate, systems or procedures have been implemented to mitigate these risks.

In particular, the trustees reviewed the operational risk register which has been prepared for the charity's current operations. As part of a rolling review of the risks faced by the congregation, the review dates are recorded in the risk register and timeously followed up for future review.

The principal risks identified by the trustees during the year were as follows:

- Loss of key staff
- Loss of key volunteers
- Inadequate financial reserves
- Lack of financial giving
- Lack of compliance with food safety regulations
- Lack of compliance with data protection

Regarding the risk relating to loss of key staff, a staff committee deals with the care of all staff employed locally by the congregation. The working of that committee is highlighted elsewhere in this report.

Loss of key volunteers will always be a principal risk within the church. In order to minimise the impact of such a risk the trustees regularly review current vacancies for key volunteers. The trustees also attempt to look at succession planning for certain key roles.

The financial risks relating to inadequate reserves and lack of giving are addressed by holding a pledge day on a regular basis, usually every two years. We also highlight the financial position to the congregation through regular updates.

The risk relating to lack of compliance with food safety regulations is addressed by the appointment of a food safety co-ordinator who is responsible in conjunction with the trustees for implementing, monitoring, and reviewing effective food safety policies and procedures. The food safety co-ordinator works with church organisations and external hall let users to ensure that these policies and procedures are carried out in a proper manner.

The risk regarding data protection is addressed through a suite of documents including a Data Protection Policy, a Data Retention Policy, a Legitimate Interests Assessment and appropriately worded Privacy Notices and Consent Forms. Privacy Notices will be published from time to time in various ways – on noticeboards, and in communications issued by the congregation. The purchase of ChurchSuite has led to improved and easier compliance with Data Protection regulations and we have now appointed a data protection coordinator to oversee this work.

In 2025, we aim to

- *continue to follow Church of Scotland guidance with regard to PVG training for all those volunteering with vulnerable groups*

Financial Review

Members of the congregation are invited to give their freewill offerings to three separate funds which have been created to meet all the ongoing financial ministry and mission commitments of Burnside Blairbeth Church. The three funds are the General Fund, the Local Mission Fund and the Missionary Partner Fund. The purpose of these funds is shown in Note 14 (Unrestricted General Fund) and Note 16 (Restricted Funds). All members, in accordance with their membership vows, but more importantly as a free response to God's love for them, become part of our freewill offering scheme and give in proportion to how God has blessed them. The scheme is intended to cover all congregational commitments and to avoid the need for special appeals, however, in recent years we have seen the increased need for these. Appendix V provides a summary of the movement in the General Fund, Local Mission Fund and Missionary Partner Fund during 2025.

Total freewill offerings (including donations) to the General Fund, Local Mission Fund and Missionary Partner Fund decreased during the year by £17,645 (-6.2%) to

£268,053. The main reason for the decrease was the result of not having a Gift Day this year. Last year we had a Gift Day where, excluding Gift Aid, there were additional offerings received totalling £23,078. We have historically held a Gift Day every two years and despite facing a substantial deficit, we wanted to remain with this routine. Income from our open plate decreased to £2,670 from £4,025. There was a further reduction in giving received from freewill envelopes with it falling to £8,955 from £9,140 in 2024. This very much highlights the changing shape of the demographic of the congregation. Our freewill offerings are now predominantly received by standing order with 88% of the income coming via this payment method, up from 81% last year.

The number of donors making an offering during the year reduced by a further 8 to 155 meaning a reduction of 57 from 2021. The average freewill offering (excluding gift aid) per donor to the three main funds decreased slightly from £1,720 per annum to £1,708 per annum, with the 26 elders acting as trustees during the year contributing average freewill offerings of £4,424 per annum. Not having a Gift Day has impacted both of these averages.

Total income across all funds decreased by £628 to £400,156. We continued to rent out our property on Church Avenue and received rental income of £5,630. During the year the tenancy on the property changed which allowed the Property team to carry out some maintenance whilst it was empty.

Total expenditure and distributions across all funds increased by £8,444 (+2.1%) to £417,329. Staff costs increased by £3,107 (+3.3%) to £95,948. Building and property costs, including fabric expenditure, increased by £4,566 (+4.4%) to £107,100. The main reason for this is the increase in our Fabric Fund expenditure from £21,948 to £35,7599. In addition to this, we used £4,185 of the National Giving Day Fund for some building alterations. It is important to highlight again the increase in our utility costs as we have benefited, before last year, from low unit costs, however, these have increased substantially making it much more expensive to continue heating our buildings. Other local costs reduced by £2,372 (-9.0%) to £24,091. Ministry, mission and aid allocations increased by £2,432 (+1.3%) to £187,379.

During 2025 the General Fund decreased by £12,983 to £12,088. This included a General Fund deficit (after routine year end fund transfers) of £13,673 after accounting for the annual inflationary increase in the fund of £690. Our General Fund balance remains low and with ongoing increased cost pressures in the next 12 months, primarily from increased gas and electricity rates, this is going to remain a continued pressure point.

Total income to the General Fund decreased by £21,618 to £226,021. The General Fund deficit was arrived at after accounting for an increase in expenditure of £3,645 (+1.6%) with fund transfers of £9,110. The fund transfers decreased by £21,746 due to the sale of the Blairbeth building and how the funds from that sale will be used. The sale of the Blairbeth building was a difficult one with the sale process handled by the Church of Scotland. The funds are held centrally in a Consolidated Fabric Fund and can be used by the church help fund property repairs and maintenance. Income that is generated from the capital balance can be drawn down and used to help cover some of the heat and light costs. The balance available after the sale and associated fees was £172,630 with a claim made for £25,972 for 2025 costs and included within the year end debtors balance.

The Local Mission Fund is used to finance the employment of the locally employed ministry and mission staff team as well as other associated ministry and mission costs, including grants to the Cambuslang and Rutherglen Christian Reachout Trust. During the year a grant of £10,000 was distributed to the Reachout Trust. Total income to the Local Mission Fund increased by £2,866 to £93,848. Expenditure within the Local Mission Fund increased by £2,866 (+3.2%) due to salary cost increases, training and support provided to our employees which we are committed to doing.

Our overseas Missionary Partner Fund commitments for the year were met in full with £35,000 distributed from the pooled fund. In addition, a further £2,063 of offerings and tax recovery were earmarked specifically for individual missionary partners.

The budget for 2026 is summarised in Appendix VI. The total offering budget is approximately £310,763. With regards to the 2026 expenditure budget, costs have been budgeted based on previous year costs with annualised increases for costs such as salaries and energy.

We continue to face challenging financial circumstances within both our congregation and the wider national church. We give thanks to God for the resources we received in 2025. We pray that as a congregation we may continue to trust in his faithfulness and that all our financial commitments will be met once again during 2026 as well as the wisdom to manage our resources appropriately with the focus being on proclaiming the good news of Jesus.

Reserves Policy

The General Fund and the Designated Funds (excluding fixed assets funds) represents the free reserves of the congregation. Each year, subject to there being sufficient funds available, the General Fund is increased to reflect the annual level of inflation, as expressed by the retail prices index. The agreed policy in respect of the General Fund is that if annual income received exceeds outgoings, such excess is available for distribution. However, due to the current financial challenges that the church faces, both locally and nationally, along with wider economic uncertainty it has been agreed not to make further distributions like this.

The remaining unrestricted funds have been designated for certain purposes, the detail and purpose of which are specified in note 15 to the financial statements. However, as stated above, these funds are free to be used at the discretion of the Trustees.

The General Fund balance at 31 December 2025 was £12,088. Designated Fund balances (excluding fixed assets funds) totalled £80,535. Hence, total free reserves (excluding fixed assets funds) as at 31 December 2025 amounted to £92,623. This represents approximately 4 months of operational expenditure. The Trustees have examined the requirement to maintain free reserves and have concluded that the most appropriate level is between 3 and 6 months of operational expenditure. Hence, reserves are at an appropriate level of what is considered acceptable by the trustees. We continue to monitor our reserves position on a regular basis.

The congregation also holds restricted funds which were created under specific terms and conditions. The detail and purpose of each fund is specified in note 16 to the financial statements.

Structure, Governance and Management

Governing Document
Burnside Blairbeth Church is a congregation of the Church of Scotland, is a registered charity, number SC006633, and for the year to 31 December 2024 was administered in accordance with the terms of the Church of Scotland "Unitary" Deed of Constitution.

Related Parties
The Church of Scotland (charity no.SC011353) is a "designated religious body" under the Charities and Trustee Investment (Scotland) Act 2005. As a result, Burnside Blairbeth Church obtains certain exemptions under the Act. However, while the congregation is under the authority of the Church of Scotland General Assembly and Glasgow Presbytery in matters of a spiritual nature, it is financially independent. As a consequence, no related party transactions with the Church of Scotland are shown in the financial statements.

Organisational Structure
The Kirk Session, which meets six times a year, is responsible for spiritual matters and for oversight of all aspects of congregational life. Certain responsibilities of the Kirk Session are delegated to the various remit teams, including the Finance Committee and Property Committee, as appropriate.

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 gifts of spiritual leadership and pastoral oversight. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Trustee Induction and Training
All trustees have been supplied with literature setting out their obligations as trustees. In addition, new trustees are supplied with an Induction Pack together with the publication, "Guidance for charity trustees", issued by the Office of the Scottish Charity Regulator. As appropriate, trustees are briefed on new legislation and developments relevant to the charity sector.

Trustees

The trustees serving at any time during the year and since the year end were as follows:

Elders serving the congregation on the Kirk Session and acting as Trustees

Marion M Boyd	Catherine W May	Alan R Robertson
Andrew Campbell	Marjorie McLennan	Jennifer A Robertson
Irene Craigie*	Sandra M Monaghan	Carolyn Sampson
Leigh M Galloway	Helen Morrison*	Amy Samson
John C R Gordon	Charles M Neil	Andrew C Telfer
John A Hunter*	Una AD Neil	Alan S Thomson
Kenneth R Keys	Eileen Packer	J Andrea Thomson
Ian Macdonald	Charles B Patterson	William T S Wilson
Christopher J Mackintosh	C John Redshaw	Gary B Wylie
Lesley NM Mackintosh		

*John A Hunter resigned as a Trustee in November 2024.
*Helen Morrison resigned as a Trustee in November 2025.
*Irene Craigie resigned as a Trustee in February 2026. We give thanks to them all for their service as Elders.

Principal Office Bearers

Minister:	Rev. William T S Wilson
Session Clerks:	Leigh Galloway and Gary Wylie
Treasurer:	Andrew C Telfer
Independent Examiner:	William Vernall CA, Azets Audit Services, Titanium, 1 Kings Inch Place, PA4 8WF

Reference and Administrative Information

Charity Name:	Burnside Blairbeth Church of Scotland
Charity Registration Number:	SC006633
Church of Scotland Congregation Reference:	160844
Principal Office:	2 Church Avenue, Burnside, Rutherglen, Glasgow G73 5BX

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 income and expenditure 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 judgments 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; and
- 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.

Appointment of Independent Examiner

William Vernall C.A. of Azets Audit Services has been appointed to act as independent examiner to the charity.

Approved by the Trustees and signed on their behalf by

C. B

Session Clerk
10 **June 2026**

Independent Examiner's Report to the Trustees of Burnside Blairbeth Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 28 to 45.

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 Regulations 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. 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.

William Vernall

William Vernall CA
Azets Audit Services
Titanium, 1 Kings Inch Place
Renfrew
PA4 8WF

10 June 2026

Burnside Blairbeth Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 General £	Unrestricted Funds 2025 Designated £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 General £	Unrestricted Funds 2024 Designated £	Restricted Funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	2	206,502		145,641	352,143	228,379	-	149,334	377,713
Charitable activities	3	3,337		409	3,746	2,230		1,422	3,652
Investment income	4	3,692	1,807	305	5,805	4,357	2,048	341	6,746
Other income	5	12,490	25,972	-	38,462	12,673		-	12,673
Total income		226,021	27,779	146,356	400,156	247,639	2,048	151,097	400,784
Expenditure on:									
Charitable activities	6	227,084	37,531	149,904	414,519	224,149	30,358	152,278	406,785
Governance costs: Independent examiner		2,810			2,810	2,100			2,100
Total expenditure		229,894	37,531	149,904	417,329	226,249	30,358	152,278	408,885
Net income / (expenditure) before gains and losses on investments		**(3,873)**	(9,752)	**(3,548)**	(17,173)	**21,390**	(28,311)	**(1,181)**	**(8,101)**
Net Gains / (losses) on assets and investments				136	136			121	121
Net income / (expenditure)		**(3,873)**	(9,752)	**(3,412)**	**(17,037)**	**21,390**	**(28,311)**	**(1,060)**	(7,980)
Transfers between funds		(9,110)	9,422	(312)	(0)	(30,856)	34,255	(3,399)	-
Net movement in funds		**(12,983)**	**(330)**	**(3,724)**	(17,037)	(9,466)	**5,945**	**(4,459)**	(7,980)
Reconciliation of funds:									
Total funds brought forward		25,071	660,866	7,125	693,062	34,537	654,921	11,584	701,042
Total funds carried forward		12,088	660,535	3,401	676,025	25,071	660,866	7,125	693,062

The notes on pages 30 to 45 form an integral part of these financial statements.

Burnside Blairbeth Church of Scotland
Balance Sheet
As at 31 December 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	8	580,000	580,000
Investments	9	2,617	2,481
		582,617	582,481
Current Assets			
Debtors	10	42,464	12,999
Short Term Deposits		98,485	96,528
Interest Bearing Bank Accounts		16,541	42,770
Cash on hand		95	95
		157,584	152,392
Current Liabilities			
Creditors: amounts falling due within one year	11	64,176	41,811
Net Current Assets		93,408	110,581
Net Assets		676,025	693,062
Funds			
Unrestricted general fund	14	12,088	25,071
Unrestricted designated funds	15	660,535	660,866
Restricted funds	16	3,401	7,125
Total Funds		676,025	693,062

The financial statements were approved by the Kirk Session on 18 June 2026.
For and on behalf of the Trustees:

Andrew Telfer

Andrew C Telfer
Treasurer

Gary Wylie
Session Clerk

The notes on pages 30 to 45 form an integral part of these financial statements.

1. Accounting Policies

1.1 Basis of preparation and Statement of Compliance
The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund Accounting
Funds are classified as either restricted 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.

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.

1.3 Income
Income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is the earliest of the estate account being finalised, the date of receipt, or where there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value can be measured with sufficient reliability. Legacies are credited to the relevant fund either in accordance with the wishes of the donor or as approved by the Kirk Session.

Tax recoverable on Gift Aid but not received is accrued at the year end.

1.4 Donations
Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its measurement can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.5 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.

1.6 Tangible fixed assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church buildings, 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 expenditure in the Statement of Financial Activities in the period in which the liability arises.
Buildings owned by the congregation are revalued at market value on a regular basis. Fixtures, fittings and equipment are written off in the year of purchase.

Accounting Policies (continued)

1.7 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 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.

1.8 Taxation

Burnside Blairbeth Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

1.9 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities estimate of the amount required to settle the obligation at the reporting date. The exception is that where settlement is deferred for more than 12 months after the reporting date. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.10 Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the 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. The costs of charitable activities presented in the Statement of Financial Activities include the costs of both direct service provision and the payment of grant awards if applicable.

1.11 Governance costs

Governance costs (which are included as a component of support costs in accordance with the SORP) comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitution and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.13 Pensions

The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

1.14 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.15 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.16 Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances Actual results in the future could differ from such estimates.

	Unrestricted Funds 2025		Restricted Funds 2025	Total 2025	Unrestricted Funds 2024		Restricted Funds 2024	Total 2024
	General	Designated			General	Designated		
	£	£	£	£	£	£	£	£
2. Donations and legacies								
Offerings								
General Fund, Local Mission Fund and Missionary Partner Fund offerings:								
Gift aid	149,822		99,608	249,430	165,391		93,727	259,118
Non gift aid	10,123		5,130	15,253	11,675		9,647	21,322
Open plate	2,670			2,670	4,025			4,025
Donations	699			699	1,234			1,234
Total freewill offerings	163,314	-	104,739	268,053	182,324	-	103,374	285,698
Offerings for other purposes		-	14,215	14,215		-	19,391	19,391
Total offerings & donations	163,314	-	118,954	282,268	182,324	-	122,765	305,089
Tax recoverable on freewill offerings	40,983		24,149	65,132	44,404		22,646	67,050
Tax recoverable on other offerings			1,535	1,535			2,947	2,947
Total tax recoverable	40,983	-	25,684	66,667	44,404	-	25,593	69,997
Total offerings and tax recoverable	**204,297**	-	**144,638**	**348,935**	**226,729**	-	**148,358**	**375,087**
Legacies								
Legacy	-		-	-	-		-	-
Total legacies	-	-	-	-	-	-	-	-
Other donations								
Contributions from congregational organisations	2,205			2,205	1,650			1,650
Guild capitation fees, projects & other income			1,003	1,003			976	976
Total other donations	**2,205**	-	**1,003**	**3,208**	**1,650**	-	**976**	**2,626**
Total donations and legacies	**206,502**	-	**145,641**	**352,143**	**228,379**	-	**149,334**	**377,713**

	Unrestricted Funds 2025 General	Unrestricted Funds 2025 Designated	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024 General	Unrestricted Funds 2024 Designated	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£	£	£
3. Income from charitable activities								
Weddings and Funerals	3,337			3,337	2,230			2,230
Guild coffee mornings and fayres			409	409			1,422	1,422
	3,337	-	409	3,746	2,230	-	1,422	3,652
4. Investment income								
Deposit interest	2,245	1,807	255	4,307	2,763	2,048	226	5,037
Bank interest	641			641	767		56	823
Dividends received			50	50			60	60
Endowment income	806			806	827			827
	3,692	1,807	305	5,805	4,357	2,048	341	6,746
5. Other income								
Grants								
Consolidated Fabric Fund		25,972		25,972	-			-
	-	25,972	-	25,972	-	-	-	-
Contributions re use of premises	6,860			6,860	7,033			7,033
Rental of 11 Church Avenue	5,630			5,630	5,640			5,640
	12,490	25,972	-	38,462	12,673	-	-	12,673

	Notes / Appendix	Unrestricted Funds 2025 General £	Unrestricted Funds 2025 Designated £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 General £	Unrestricted Funds 2024 Designated £	Restricted Funds 2024 £	Total 2024 £
6. Analysis of Expenditure									
Costs of charitable activities									
National ministry and mission & wider work	**Note 6.1**								
Church of Scotland contributions		128,322			128,322	121,068			121,068
Other mission, outreach and aid allocations		2,500		56,557	59,057	1,000		62,879	63,879
		130,822	**-**	**56,557**	**187,379**	**122,068**	**-**	**62,879**	**184,947**
Local staff costs									
Wages, salaries and national insurance	**Note 6.2**	9,770		78,447	88,218	8,514		75,693	84,207
Pension costs	**Note 6.2**	295		5,371	5,667	207		5,209	5,416
Travelling and other expenses		2,034		30	2,064	1,764		80	1,844
Gifts to trustees and staff	**Note 6.2**			-	-			1,374	1,374
		12,100	**-**	**83,848**	**95,948**	**10,485**	**-**	**82,356**	**92,841**
Building & property costs									
Heating and lighting		31,769			31,769	32,485			32,485
Insurance		12,517			12,517	12,423			12,423
Water charges		874			874	7,157			7,157
Organ fund expenditure					-				-
Fabric fund expenditure	**App. I**		32,846	2,914	35,759		21,246	702	21,948
Building Work - National Giving Day Fund			4,185		4,185		7,483		7,483
Maintenance and service costs		17,695			17,695	16,636			16,636
Cleaning materials		1,244			1,244	1,509			1,509
Council tax									
Manse		3,057			3,057	2,893			2,893
11 Church Avenue		-			-	-			-
		67,156	**37,031**	**2,914**	**107,100**	**73,104**	**28,729**	**702**	**102,534**
Other local costs									
Children's work		36		-	36	(196)			(196)
Youth work		1,799			1,799	1,897			1,897
Mission and outreach		1,683			1,683	3,364			3,364
Adult nurture and pastoral care		1,304			1,304	1,319			1,319
Church music costs and copyright licence		2,755			2,755	2,094			2,094
Church flowers		266			266	202			202
Catering and tea, coffee		1,854			1,854	(33)			(33)
Guild costs				6,521	6,521			6,266	6,266
Printing and stationery		1,365			1,365	1,480			1,480
Sound system and audio visual equipment		-	500		500	-	1,629		1,629
Office costs		1,156			1,156	1,951			1,951
Telephones, e-mail and website		1,184			1,184	2,081			2,081
TV Licences		274			274	346			346
Food hygiene training		-			-	720			720
Bank charges		1,841		63	1,904	1,886		75	1,961
Payroll bureau		1,488			1,488	1,380			1,380
		17,006	**500**	**6,584**	**24,091**	**18,492**	**1,629**	**6,341**	**26,463**
		227,084	**37,531**	**149,904**	**414,519**	**224,149**	**30,358**	**152,278**	**406,785**

		Unrestricted Funds 2025		Restricted Funds 2025	Total 2025	Unrestricted Funds 2024		Restricted Funds 2024	Total 2024
		General	Designated			General	Designated		
	Appendix	£	£	£	£	£	£	£	£
6. Analysis of Expenditure **Costs of charitable activities (continued)**									
6.1 National ministry and mission & wider work ***Church of Scotland contributions:***									
Church of Scotland Giving to Grow contribution		120,815			120,815	108,733			108,733
Glasgow Presbytery dues		7,507			7,507	12,335			12,335
		128,322	-	-	128,322	121,068	-	-	121,068
Other mission and outreach allocations:									
Distributions and donations:									
General Fund distributions	II	2,500			2,500	1,000			1,000
Local Mission Fund distribution	II			10,000	10,000			10,000	10,000
Missionary Partner Fund (overseas) distributions	II			37,063	37,063			44,325	44,325
Scripture Union Scotland Holiday Sponsorship	II			1,070	1,070			450	450
Offerings and donations for special purposes	II			8,425	8,425			8,104	8,104
		2,500	-	56,557	59,057	1,000	-	62,879	63,879
		130,822	**-**	**56,557**	**187,379**	**122,068**	**-**	**62,879**	**184,947**

6. Analysis of Expenditure
Costs of charitable activities (continued)

6.2 Staff costs and numbers

Number of employees
The average monthly number of employees (including trustees) during the year, calculated on the basis of a head count, was as follows:

	2025 Number	2024 Number
Pastoral Care (part-time)	1	1
Community Outreach, Children's and Youth Development	1	1
Facilities Management	1	1
Cleaning (part-time)	1	1
	4	4

Employment costs

	Unrestricted Funds 2025 General	Unrestricted Funds 2025 Designated	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
Wages and salaries					
Wages and salaries	9,770		76,734	86,505	83,145
Social security costs (national insurance)	(0)		1,713	1,713	1,062
Wages, salaries and social security costs	9,770	-	78,447	88,218	84,207
Pension costs	295		5,371	5,667	5,416
Total employment costs	10,066	-	83,819	93,884	89,623

No employee received remuneration of over £60,000 in the year (2024: nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 (2024: £30,135) and the maximum stipend (in the fifth and subsequent years) was £39,856 (2024: £38,884).

Gifts to trustees and staff

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Leaving presentation gifts:					
Jonathan Lyall			-	-	1,374
	-	-	-	-	1,374

6. Analysis of Expenditure
Costs of charitable activities (continued)

6.3 Trustee remuneration and related party transactions

Rev. William Wilson, minister of Burnside Blairbeth Church, in his capacity as teaching elder acts as a trustee of the charity. He is paid directly by the Church of Scotland. However, he also received reimbursement of expenses incurred totalling £5,092 (2024: £4,657) including council tax.

During the year total freewill offerings (excluding special offerings) including gift aid tax of £142,749 (2024: £150,214) was donated to the congregation from the 26 elders (2024: 28 elders) acting as trustees at the year end.

7. Pension costs

The charity operates a defined contribution pension scheme in respect of four members of staff. The scheme and its assets are held independently.

8. Tangible Fixed Assets

	Buildings	Total 2025	Total 2024
	£	£	£
Valuation			
At 1 January 2025	580,000	580,000	580,000
Revaluation	-	-	-
At 31 December 2025	580,000	580,000	580,000
Accumulated Depreciation			
At 1 January 2025		-	-
Revaluation		-	-
Charge for year		-	-
At 31 December 2025	-	-	-
Net Book Value			
At 1 January 2025	**580,000**	**580,000**	**580,000**
At 31 December 2025	**580,000**	**580,000**	**580,000**

The buildings included above comprise the heritable properties owned by the congregation, namely the manse at 59 Blairbeth Road, Burnside and the dwelling house at 11 Church Avenue, Burnside. Both properties were held at current market value at December 2025.

9. Fixed Asset Investments

	2025	2024
	£	£
Market value at 1 January 2025	2,481	2,360
Unrealised gain / (loss) on revaluation	136	121
Market value at 31 December 2025	**2,617**	**2,481**
Investments at cost 31 December 2025	**1,222**	**1,222**

Analysis of Investments:

	Units	Cost	Market Value 2025	Market Value 2024
		£	£	£
Church of Scotland Investors Trust - Growth Fund	200	100	1,376	1,276
Church of Scotland Investors Trust - Income Fund	109	1,122	1,241	1,205
		1,222	**2,617**	**2,481**

All investments are held within the UK.

10. Debtors

	2025 £	2024 £
Gift aid tax recoverable	8,539	6,898
Prepayments and accrued income	33,925	6,101
	42,464	**12,999**

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Special offerings and donations held for restricted purposes	12,404	5,922
Trade creditors	7,190	9,713
Accruals	44,582	26,177
	64,176	**41,811**

12. Analysis of Net Assets between Funds

	Unrestricted Funds		Restricted Funds	Total Funds 2025	Total 2024
	General £	Designated £	£	£	£
Fixed Assets	-	580,000	-	580,000	580,000
Investments	-	-	2,617	2,617	2,481
Current Assets	63,861	80,535	13,188	157,584	152,392
Current Liabilities	(51,772)	-	(12,404)	(64,176)	(41,811)
Net Assets at 31 December 2025	**12,088**	**660,535**	**3,401**	**676,025**	**693,062**

	Unrestricted Funds		Restricted Funds	Total Funds 2024
	General £	Designated £	£	£
Fixed Assets	-	580,000	-	580,000
Investments	-	-	2,481	2,481
Current Assets	60,960	80,866	10,566	152,392
Current Liabilities	(35,889)	-	(5,922)	(41,811)
Net Assets at 31 December 2024	**25,071**	**660,866**	**7,125**	**693,062**

13. Volunteers

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.

14. Unrestricted General Fund

	2025	2024
	£	£
Income from:		
Donations and legacies		
Offerings	163,314	182,324
Tax recoverable	40,983	44,404
	204,297	226,729
Legacies	-	-
Other donations	2,205	1,650
Total donations and legacies	**206,502**	**228,379**
Charitable activities	3,337	2,230
Investment income	3,692	4,357
Other income	12,490	12,673
Total income	226,021	247,639
Expenditure on:		
Charitable activities:		
National ministry and mission & wider work	130,822	122,068
Local staff costs	12,100	10,485
Building & property costs	67,156	73,104
Other local costs	17,006	18,492
Total expenditure on Charitable activities	227,084	224,149
Governance costs: Independent examiner's fee	2,810	2,100
Net income / (expenditure)	(3,873)	21,390
Transfers between funds		
To Youth Holiday Sponsorship Fund	-	(450)
To Fabric fund	(6,172)	(31,005)
To Carpet fund	(1,000)	(1,000)
To Communications fund	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	185	1,885
From Helen Barbour Memorial Fund	-	18
From Kirk Session Murdoch Fund	127	1,946
Total transfers between funds	(9,110)	(30,856)
Net movement in funds	(12,983)	(9,466)
Total funds brought forward	25,071	34,537
Total funds carried forward	12,088	25,071

Purpose of Unrestricted General Fund

The General Fund, together with the Designated Funds (excluding the Fixed Assets Fund), shown in note 15, represent the free reserves of the congregation. The trustees are free to use the General Fund in furtherance of the Church's objectives.

15. Unrestricted Designated Funds

	Fabric Fund	Communications Fund	Organ Fund	Carpet Fund	National Giving Day Fund	Fixed Assets Fund	Total 2025	Total 2024
	£	£	£	£	£	£	£	£
Income from:								
Incoming resources from generated funds								
Voluntary income							-	-
Investment income	702	423	285	396			1,807	2,048
Incoming resources from charitable activities							-	-
Other incoming resources	25,972						25,972	-
Total incoming resources	26,674	423	285	396	-	-	27,779	2,048
Expenditure on:								
Cost of generating funds							-	-
Charitable activities	32,846	500			4,185		37,531	30,358
Governance costs							-	-
Total resources expended	32,846	500	-	-	4,185	-	37,531	30,358
Net income / (expenditure) before gains and losses on investments	(6,172)	(77)	285	396	(4,185)	-	(9,752)	(28,311)
Net Gains /(losses) on assets						-	-	-
Net income / (expenditure)	(6,172)	(77)	285	396	(4,185)	-	(9,752)	(28,311)
Transfers between funds								
From / (to) general fund	6,172	2,250	-	1,000			9,422	34,255
Total transfers between funds	6,172	2,250	-	1,000	-	-	9,422	34,255
Net movement in funds	(0)	2,173	285	1,396	(4,185)	-	(330)	5,945
Total funds brought forward	36,500	10,488	6,699	14,318	12,861	580,000	660,866	654,921
Total funds carried forward	36,500	12,662	6,984	15,714	8,676	580,000	660,535	660,866

	Fabric Fund	Communications Fund	Organ Fund	Carpet Fund	National Giving Day Fund	Fixed Assets Fund	Total 2024
	£	£	£	£	£	£	£
Income from:							
Incoming resources from generated funds							
Voluntary income							-
Investment income	741	501	337	469			2,048
Expenditure on:							
Charitable activities	21,246	1,629			7,483		30,358
Net income / (expenditure) before gains and losses on investments	(20,505)	(1,128)	337	469	(7,483)	-	(28,311)
Net Gains /(losses) on assets							-
Net income / (expenditure)	(20,505)	(1,128)	337	469	(7,483)	-	(28,311)
Transfers between funds							
From / (to) general fund	31,005	2,250	-	1,000			34,255
Total transfers between funds	31,005	2,250	-	1,000	-	-	34,255
Net movement in funds	10,500	1,122	337	1,469	(7,483)	-	5,945
Total funds brought forward	26,000	9,367	6,362	12,849	20,344	580,000	654,921
Total funds carried forward	36,500	10,488	6,699	14,318	12,861	580,000	660,866

15. Unrestricted Designated Funds (continued)

Purpose of Unrestricted Designated Funds

Fabric Fund

Repairs and improvements to fabric and property are charged to the Fabric Fund. At the end of the year a transfer is made to the Fabric Fund to bring the fund to a level which is deemed sufficient to fund projected future repairs and maintenance expenditure.

Communications Fund

The Communications Fund is held to finance expenditure on items used for communication , including the purchase of printers, photocopiers, computers, audio visual, sound desk and other office equipment .

Organ Fund

The Organ Fund is held to finance major repairs to the organ including the overhaul of the organ.
The Organ Fund is not designed to fund regular or routine servicing and maintenance.

Carpet Fund

The Carpet Fund is held to finance the replacement of the carpet in the sanctuary of the Burnside Church premises. It may also be used to fund other floor coverings and carpets.

Fixed Assets Fund

The Fixed Assets Fund has been set up to hold the fixed assets of the charity. The heritable properties owned by the congregation, namely the manse at 59 Blairbeth Road, Burnside and the dwelling house at 11 Church Avenue, Burnside.

National Giving Day Fund

In 2021, the church participated in the Church of Scotland National Giving Day. This was an opportunity for congregations to make gifts which could be used for any purpose as long as it met their charitable objectives. The gifts received have been segregated in a designated fund to allow the congregation to use these for specific projects in its local community.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2025

16. Restricted Funds

	Local Mission Fund	Missionary Partners Fund	Special Fabric & Communications Fund	Sunday Clubs Fund	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Rodger Memorial Children's Club Fund	Helen Barbour Memorial Fund	Kirk Session Benevolent Fund	Kirk Session Murdoch Fund	The Guild Fund	The Regnal Circle Fund	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income from:														
Donations and legacies	93,846	37,105	-	-	63	8,425					6,203	-	145,641	149,334
Charitable activities											409		409	1,422
Investment income	2	21	90	-	-	-	85	0	16	91	-	-	305	341
Other Income	-												-	-
Total income	93,848	37,126	90	-	63	8,425	85	0	16	91	6,612	-	146,356	151,097
Expenditure on:														
Charitable activities	93,848	37,126	2,914	-	1,070	8,425	-	-	-	-	6,521	-	149,904	152,278
Governance costs													-	-
Total expenditure	93,848	37,126	2,914	-	1,070	8,425	-	-	-	-	6,521	-	149,904	152,278
Net income / (expenditure) before gains and losses on investments	(0)	(0)	(2,824)	-	(1,008)	-	85	0	16	91	91	-	(3,548)	(1,181)
Net Gains / (losses) on investments							100			36			136	121
Net income / (expenditure)	(0)	(0)	(2,824)	-	(1,008)	-	185	0	16	127	91	-	(3,412)	(1,060)
Transfers between funds														
From / (to) general fund	-				-		(185)	-		(127)	-		(312)	(3,399)
Total transfers between funds	-	-	-	-	-	-	(185)	-	-	(127)	-	-	(312)	(3,399)
Net movement in funds	(0)	(0)	(2,824)	-	(1,008)	-	0	0	16	0	91	-	(3,724)	(4,459)
Total funds brought forward	0	0	2,968	-	1,116	(0)	-	-	1,465	-	1,486	89	7,125	11,584
Total funds carried forward	0	(0)	144	-	109	(0)	0	0	1,482	0	1,577	89	3,401	7,125

	Local Mission Fund	Missionary Partners Fund	Special Fabric & Communications Fund	Sunday Clubs Fund	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Rodger Memorial Children's Club Fund	Helen Barbour Memorial Fund	Kirk Session Benevolent Fund	Kirk Session Murdoch Fund	The Guild Fund	The Regnal Circle Fund	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£	£
Income from:													
Donations and legacies	90,979	44,366	-	-	-	9,478					4,512	-	149,334
Charitable activities											1,422		1,422
Investment income	3	35	106	-	-	-	85	0	21	91	-	-	341
Other Income	-												-
Total income	90,982	44,400	106	-	-	9,478	85	0	21	91	5,934	-	151,097
Expenditure on:													
Charitable activities	90,982	44,400	702	-	450	9,478	-	-	-	-	6,266	-	152,278
Net income / (expenditure) before gains and losses on investments	0	0	(596)	-	(450)	(0)	85	0	21	91	(333)	-	(1,181)
Net Gains / (losses) on investments							110			11			121
Net income / (expenditure)	0	0	(596)	-	(450)	(0)	195	0	21	102	(333)	-	(1,060)
Transfers between funds													
From / (to) general fund	-				450		(1,885)	(18)		(1,946)	-		(3,399)
Total transfers between funds	-	-	-	-	450	-	(1,885)	(18)	-	(1,946)	-	-	(3,399)
Net movement in funds	0	0	(596)	-	-	(0)	(1,690)	(18)	21	(1,844)	(333)	-	(4,459)
Total funds brought forward	0	(0)	3,564	-	1,116	-	1,690	18	1,444	1,844	1,819	89	11,584
Total funds carried forward	0	0	2,968	-	1,116	(0)	-	-	1,465	-	1,486	89	7,125

16. Restricted Funds (continued)

Purpose of Restricted Funds

Local Mission Fund
The Local Mission Fund is held to finance expenditure on local ministry and mission activity. The fund is to be used to support financially the employment of local mission and ministry team staff (covering their pay and associated training, development and expenses) and to provide financial support for the employment of the local Reachout Trust schools and youth worker(s).

The local ministry and mission team employees covered by the fund during the year were our Pastoral Assistant (Kate Airlie), our Church Worker - Local Mission, (Andrew MacArthur) and our Facilities Co-ordinator -Local Mission (Alan Hudson).

Missionary Partners' Fund
The Missionary Partners' Fund is used to support financially our missionary partners and their organisations working overseas. The fund is designed to be used to assist our missionary partners with their personal financial needs and not to fund specific projects. Each year the Kirk Session decides how the fund should be distributed.

Special Fabric & Communications Fund
The Special Fabric & Communications Fund is held to finance expenditure on special or high value items of repairs and capital replacement. The Fund is not designed to meet routine repairs and improvements to fabric and property.

Sunday Clubs' Fund
The Sunday Clubs' Fund is held for the purpose of distributing the weekly offerings given by the children of the Sunday Clubs. At the beginning of each year the leaders of the Sunday Clubs decide how the fund should be distributed.

Youth Holiday Sponsorship Fund
The Youth Holiday Sponsorship Fund is held to allow the congregation to sponsor children and young people with whom we have contact to attend residential events run by organisations such as Scripture Union Scotland (SUS). These events include SUS holidays, SUS weekends and conferences for senior pupils.

Offerings & Donations for Special Purposes
This represents restricted offerings and donations for special purposes which are then distributed in full in line with the donors' wishes.

Rodger Memorial Children's Club Fund
The Rodger Memorial Children's Club Fund is used to fund children's activities at Rodger Memorial.

Helen Barbour Memorial Fund
The Helen Barbour Memorial Fund is used to assist with the purchase of DVD's used by children and young people.

Kirk Session Benevolent Fund
The Benevolent Fund is a Kirk Session Fund used to financially assist those in need within the parish. The fund is confidential in nature and is used at the discretion of the Minister and the Treasurer.

Kirk Session Murdoch Fund
The Murdoch Fund is a Kirk Session Fund available to be used for general purposes.

The Guild Fund
The Guild Fund is used to record the financial activities of the Guild.

The Regnal Circle Fund
The Regnal Circle Fund is used to record the financial activities of the Regnal Circle.

17. Financial instruments

	2025	2024
	£	£
Financial Assets		
Financial assets measured at fair value	2,617	2,481
Financial assets measured at amortised cost	157,584	152,392
	160,201	154,873
Financial Liabilities		
Financial liabilities measured at amortised cost	64,176	41,811

Financial assets measured at fair value include investments.

Financial assets measured at amortised cost include cash at bank, short term deposits and other debtors.

Financial liabilities measured at amortised cost include other creditors and accruals.

Burnside Blairbeth Church of Scotland

The following pages do not form part of the statutory accounts.

Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix I
Analysis of Fabric Fund & Communication Fund Expenditure

	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
	General	Designated			
	£	£	£	£	£
Fabric Fund					
Burnside:					
Boiler plant replacement			1,494	1,494	702
Stone pointing and roof repairs		4,305		4,305	2,307
Creche and quiet room dampness		7,396		7,396	11,180
Sound Desk canopy w/downlights		183		183	-
Plumbing Upgrades		650		650	-
General maintenance		2,984		2,984	1,317
Electrical Upgrades		1,385		1,385	-
Main Entrance Door Replacement		4,200		4,200	-
External Lighting		1,468		1,468	767
Chair alterations			1,419	1,419	-
Main Hall Gutter Outlet				-	1,593
Slab levelling and replacement				-	650
Internal Redecorations				-	647
Blairbeth:					
General maintenance				-	-
Manse:					
Roof & Stone Repairs		-		-	2,785
Decoration		1,800		1,800	
Replacement cooker		624		624	-
11 Church Avenue					
Replacement windows				-	-
Decoration		2,100		2,100	-
General maintenance		5,752		5,752	-
	-	32,846	2,914	35,759	21,948
Communications Fund					
Microphones & Adaptors		500		500	1,629
	-	500	-	500	1,629
	-	33,346	2,914	36,259	23,577

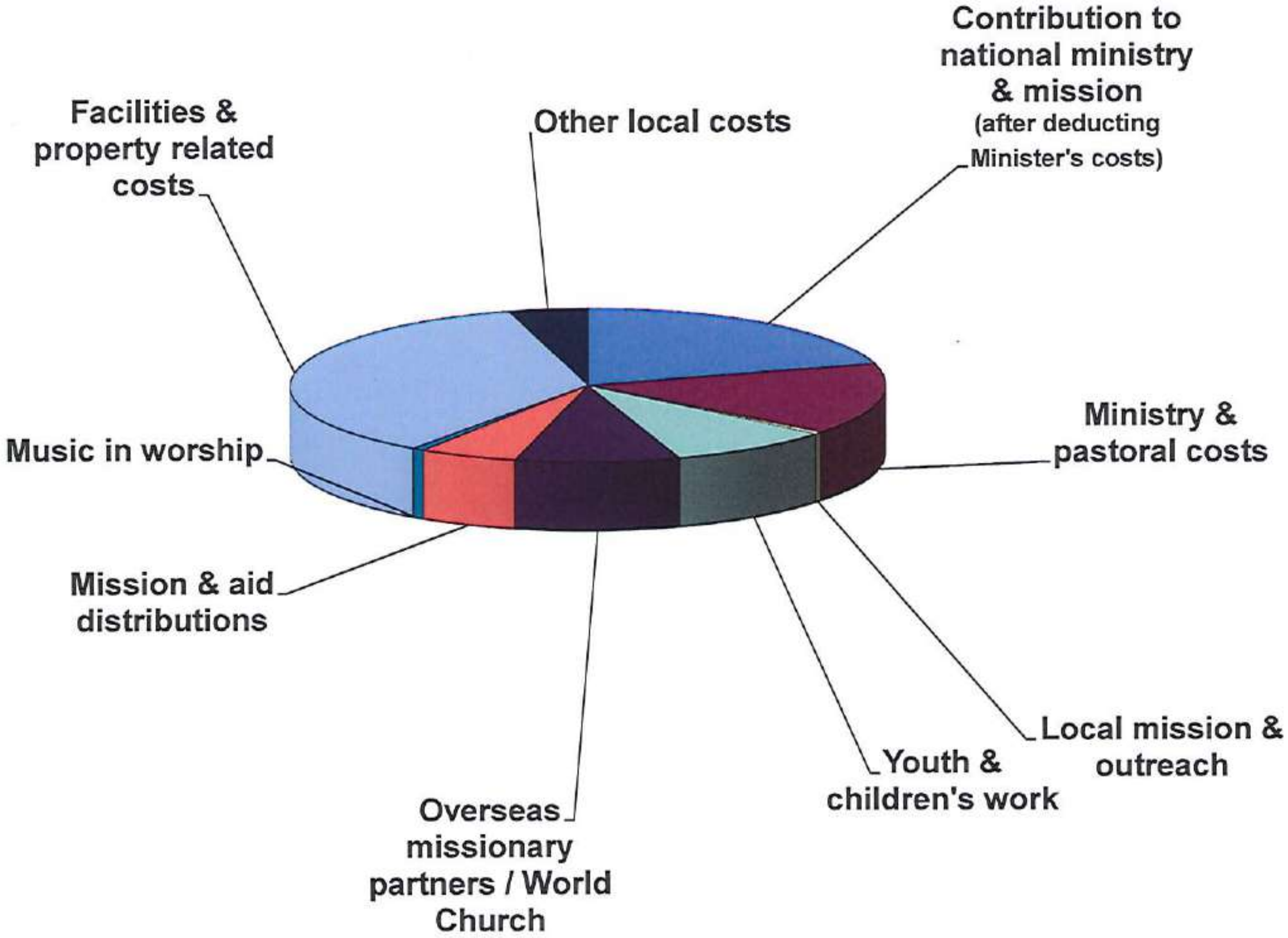
Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix II
Analysis of Mission, Outreach, Aid & Other Distributions

	General Fund Distribution	Local Mission Fund Distribution	Missionary Partner Fund Distribution	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Total 2025	Total 2024
	£	£	£	£	£	£	£
Missionary Partners (overseas):							
Carolyn and Miro Tomasovic in the Balkans							
- Missionary Partner Fund			12,000			12,000	11,000
- specific donation to Carolyn & Miro			1,613			1,613	2,000
Satish and Bhumika Chettri in India (with Grace Ministries)							
- Missionary Partner Fund			9,000			9,000	9,000
- specific donation to Satish & Bhumika						-	6,250
Bernard Bakunda in Uganda							
- Missionary Partner Fund			4,000			4,000	4,000
- Rhema School (orphaned children's project)					1,365	1,365	1,365
Morven Santos(New Destiny in Brazil)							
- Missionary Partner Fund			5,000			5,000	4,500
- specific donation to Morven						-	-
Craig and Amanda Cunningham in Bolivia (via Latin Link)							
- Missionary Partner Fund						-	2,500
Jerry & Stacy Kramar in the Middle East, East Africa (with Love for the Least)							
- Missionary Partner Fund			2,500			2,500	2,000
- specific donation to Jerry & Stacy			450			450	1,075
James Fraser (with Release International)							
- Missionary Partner Fund			2,500			2,500	2,000
Placement with YWAM, Australia							
- Naomi Wylie	1,500					1,500	-
Missionary Partners (Scotland):							
Cambuslang & Rutherglen Christian Reachout Trust		10,000			500	10,500	11,000
Other overseas mission and aid distributions:							
TEAR Fund - Christmas Appeal					815	815	802
Christian Aid - General					425	425	250
Other mission and aid distributions (Scotland):							
The Well	1,000				1,250	2,250	2,095
The Lodging House Mission					863	863	325
Glasgow City Mission					875	875	250
Scripture Union Scotland Holiday Sponsorship				1,070		1,070	450
Scottish Bible Society					375	375	-
Scripture Union Scotland - General					375	375	313
Other charitable donations:							
Stonelaw Dementia Project					500	500	500
Beatson Cancer Charity					800	800	
Share Alike						-	500
Glasgow City Mission						-	500
Cambusland & Rutherglen Foodbank						-	500
Lodging House Mission						-	430
Service Charities					283	283	275
	2,500	**10,000**	**37,063**	**1,070**	**8,425**	**59,057**	**63,879**
Leaving presentation gifts to staff members						-	1,374
	2,500	**10,000**	**37,063**	**1,070**	**8,425**	**59,057**	**65,253**

Please note the column noted 'Offerings and Donations for Special Purposes' summarises the collections for 3rd parties.

Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix III

Analysis of Charitable Costs (across all funds)



Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix IV

Average Freewill Offerings
(includes offerings to General Fund, Local Mission Fund & Missionary Partner Fund)

	2025	2024
Total Freewill Offerings (net of gift aid and excluding open plate & donations)	£264,683	£280,440
No. of Members	340	362
Average annual offering per member (net of gift aid)	£778	£775
Average monthly offering per member	£64.87	£64.56
No. of Donors *	155	163
Average annual offering per donor (net of gift aid)	£1,708	£1,720
Average monthly offering per donor	£142.30	£143.37

* Included are a number of donors who are regular worshippers and part of the Church fellowship, but who are not formal members of the congregation.

Freewill Offerings donated by remaining trustees (net of gift aid)	£115,029	£124,231
No. of elders acting as trustees	26	28
Average annual offering per Trustee	£4,424	£4,437
Average monthly offering per trustee	£368.68	£369.74

Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix V

Analysis of Movement in Main Funds

General Fund, Local Mission Fund & Missionary Partner Fund

	Unrestricted General Fund	Restricted Local Mission Fund	Restricted Missionary Partner Fund	Total 2025	Total 2024
	£	£	£	£	£
Income from:					
Donations and legacies					
Offerings & donations	163,314	77,364	30,941	271,619	285,698
Tax recoverable	40,983	16,482	6,164	63,629	67,050
	204,297	93,846	37,105	335,248	352,748
Legacies	-	-	-	-	-
Other donations	2,205	-	-	2,205	1,650
Total donations and legacies	206,502	93,846	37,105	337,453	354,398
Charitable activities	3,337	-	-	3,337	2,230
Investment income	3,692	2	21	3,715	4,395
Other income	12,490	-	-	12,490	12,673
Total income	226,021	93,848	37,126	356,996	373,696
Expenditure on:					
Charitable activities					
National ministry and mission & wider work	130,822	10,000	37,063	177,885	167,068
Local staff costs	12,100	83,848	-	95,948	91,467
Building & property costs	67,156	-	-	67,156	73,104
Other local costs	17,006	-	63	17,069	18,567
Total expenditure	227,084	93,848	37,126	358,059	350,206
Governance costs: Independent examiner's fee	2,810			2,810	2,100
Net income / (expenditure)	(3,873)	0	(0)	(3,873)	21,390
Transfers between funds					
To Youth Holiday Sponsorship Fund	-	-	-	-	(450)
To Fabric fund	(6,172)	-	-	(6,172)	(31,005)
To Communications fund	(2,250)	-	-	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	185	-	-	185	1,885
From Helen Barbour Memorial Fund	-	-	-	-	18
From Kirk Session Murdoch Fund	127	-	-	127	1,946
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
Total transfers between funds	(9,110)	-	-	(9,110)	(30,856)
Net movement in funds	(12,983)	0	(0)	(12,983)	(9,466)
Total funds brought forward	25,071	0	0	25,071	34,537
Total funds carried forward	12,088	0	(0)	12,088	25,071

Consolidated Fabric Fund Balance -	**£**
Balance available at date of sale	172,630
Balance drawn and received post year end	(25,972)
Balance available for drawdown	**146,658**

Burnside Blairbeth Church of Scotland
Year ended 31 December 2025
Appendix VI

2026 Budget

General Fund, Local Mission Fund & Missionary Partner Fund

	Unrestricted General Fund	Restricted Local Mission Fund	Restricted Missionary Partner Fund	Total Budget 2026	Total Actual 2025
	£	£	£	£	£
Income from:					
Donations and legacies					
Offerings & donations	200,075	80,321	30,367	310,763	269,556
Tax recoverable	46,500	18,482	6,783	71,765	63,629
	246,575	98,803	37,150	382,528	333,185
Legacies	-	-	-	-	-
Other donations	1,000	-	-	1,000	2,205
Total donations and legacies	247,575	98,803	37,150	383,528	335,390
Charitable activities	3,000	-	-	3,000	3,337
Investment income	1,000	-	-	1,000	3,715
Other income	9,000	-	-	9,000	12,490
Total income	260,575	98,803	37,150	396,528	354,932
Expenditure on:					
Charitable activities					
National ministry and mission & wider work	132,525	12,000	37,000	181,525	177,885
Local staff costs	12,600	86,803	-	99,403	95,948
Building & property costs	72,750	-	-	72,750	67,156
Other local costs	18,667	-	150	18,817	17,069
Total expenditure	236,542	98,803	37,150	372,495	358,059
Governance costs: Independent examiner's fee	2,800			2,800	2,810
Net income / (expenditure)	21,233	-	-	21,233	(5,937)
Transfers between funds					
To Youth Holiday Sponsorship Fund	-	-	-	-	-
To Fabric fund	(5,000)	-	-	(5,000)	(6,172)
To Communications Fund	(2,250)	-	-	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	-				185
From Helen Barbour Memorial Fund	-				-
From Kirk Session Murdoch Fund	-	-	-	-	127
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
Total transfers between funds	(8,250)	-	-	(8,250)	(9,110)
Net movement in funds	12,983	-	-	12,983	(15,046)
Total funds brought forward	12,088	0	(0)	10,025	25,071
Total funds carried forward	25,071	0	(0)	23,008	10,025

Statement of Aims

As a gathering of God's people under the Lordship of Jesus Christ and relying on the power of the Holy Spirit, we commit ourselves to the following aims:

To worship God

As a worshipping church, we aim to make our services Christ-centred and relevant to the world in which we are set, valuing the best traditions of the past, yet open to new forms, and providing opportunity for the active participation of the congregation. At the centre of our worship is the preaching and teaching of the Word of God

To nurture and care for one another

As a caring fellowship, through the gifts God has given to each one of us, we aim to exercise responsibility for each other's spiritual, moral and physical well-being as members of God's family. We seek to foster a sense of belonging and mutual care, and to nurture faith in all possible ways. These include our services of worship, small groups, congregational organisations, work among children and young people, and the pastoral oversight of the ministerial team, elders and pastoral visitors. Our goal is each person "a mature member of Christ's body". (Colossians 1:28).

To share the gospel in word and deed with those around us

As a witnessing community, we aim to share the good news of Jesus simply, naturally, and enthusiastically with others in our neighbourhood, not only by what we say, but also by acts of service. Evangelism and mission are integral components of our life as a congregation and involve us all.

To relate our faith to the social, moral and political issues of our day

As those who believe that no part of life is outside Christ's rule, we recognise our responsibility to apply our faith to every aspect of life, and to permeate society as salt and light.

To play our part in the mission of the church to the world

As part of the worldwide church, we aim to have a global vision. Through informed prayer, partnership and the sharing of our resources with other churches we seek to obey Christ's command "to make disciples of all nations".

To fulfil our responsibilities to the developing world

As part of the human family, we aim to recognise that the needy people in the developing countries of the world are as much our neighbours as the people next door. Through aid agencies we seek to encourage a response to world needs which is informed and disciplined, remembering that Jesus said that "whatever you did for one of the least of these brothers of mine, you did for me."

To be good stewards of God's creation and all material resources entrusted to our care

...To care for the environment

As stewards of God's creation, we recognise that concern for all components of the environment is the responsibility of all Christian people. We seek to carry out all our functions and activities in a way which minimises their negative impact on the environment.

...To be sacrificial in giving

Recognising that God is Lord and owner of all things, we aim to be worthy and faithful stewards of all material resources, including money, entrusted to our care. We seek to encourage generous and sacrificial giving as a fitting response to God's sacrificial gift to us of His son, Jesus Christ.

In stating these goals, we affirm the absolute centrality of the Bible and prayer in enabling us to fulfil the many facets of our calling as God's people.

Congregation	BURNSIDE BLAIRBETH	160844
Year	2025	

I Members on Communion Roll

1. Total No of communicants last year		362
2. No of communicants admitted during current year		
By Profession	1	
By Certificate	1	
By Restoration or Res	0	
Joining a Union	0	
3. No of communicants removed from Roll in current year		
By Death	17	
By Certificate	2	
Otherwise	5	
To Union	0	
Total No last year	362	Total No this year 340

II No of Members removed to another district	0
III No of Persons on Supplementary Roll	0

IV Involved in Life of Congregation

Children 17 and Under	60
18+ and not on Communion Roll	2
Children receiving Communion	10

V Office Bearers

	Male	Female
Elders	13	13
Deacons	0	0
Managers	0	0
Members of Cong Board	0	0

VI Baptisms

Total Baptisms	2	Adults	0
No of Thanksgiving & Blessing Children			0

VII Weddings and Funerals

Weddings	1	Funerals	29

The Vision

At Burnside Blairbeth Church we see our Young People, Children and Families ministry to be the best place to inspire, develop and grow our younger generation and families into passionate wholehearted followers of Jesus whocan confidently display Christ to the world around them.

We also see our older members as part of this continuum, involving ALL members of our church family in a mutually supportive faith journey which lasts from our first encounter with Jesus into eternity, drawing closer to Himwith each passing year and increasing our ability to share the hope we have with others.

Discipleship

We believe that to grow disciples is a Biblical mandate set by Jesus accordingto Matthew 28:16-20. We purposefully look to create spaces to connect all ages together around The Bible and opportunities for families to connect around The Bible at home. We believe that Church should be the best, truly countercultural example of family, where the faith of generations young and old can be nurtured and developed together.

In all we that we do discipleship is the purpose that drives us and the goal we aim for as we seek to equip our all members of our congregation, at every ageand stage to live out a Christian faith confidently in everyday life and in an increasingly secular society.

Over the most recent period we have incorporated a more all-age learning model in our Sunday services whether online or in person. This model has meant that all the age talk and children's group has followed the same passageas the main sermon, meaning all ages in the congregation are learning in different ways about the same passage. Post COVID-19 as we ease out of restrictions, we will look to use this this structure as a foundation for learning together at home as families.

Our ultimate goals are as follows:

- That we are intentionally discipling in every meeting
- That families would be equipped to pray together, read The Bibletogether and grow together in love for Christ and his word.
- For our children and young people to encounter God at all ages and toshare their journey of faith with every generation in our church family.
- To equip all ages to be able to study the Bible and pray at home, thatthey continuously develop a deeper relationship with God.
- To empower all ages to live out a passionate, confident faith that willdraw others to Jesus.

Gospel Centered Mission

We believe that the good news of the cross and the resurrection of Jesus is foreveryone, and that we are commanded to share the good news (John 3:16, Mark 16:15). In what we do, we look to inspire and equip the congregation to share The Gospel with the local community.

We have built strong relationships with the community in Burnside and Blairbeth through the likes of Little Creations, Messy Church, Jump and Connect. One of our strengths has been hospitality and serving the people we encounter as well as reflecting on and sharing Biblical messages. Through theseactivities, we have built relationships and contacts with the young people, theirparents, and – just as frequently – their grandparents. We also have links out with the congregation to many older and lonely people in the community through the work of the Guild, from the Tuesday coffee mornings, etc. We want to build from these foundations and to sharpen our focus into how we filter in a new body of believers.

Expectations for leaders and volunteers

Jesus welcomed all. The rebel, the religious, the Jew, the gentile, the rich, the poor. But to be his follower was to give up everything, die to yourself and live solely for him. We are all sinners, covered by his grace, reliant on his forgiveness. But our goal is holiness, and our standard is Jesus. (1 Timothy 3:1-10, Leviticus 11:44)

Expectations for leadership are that the volunteer is committed to a living faithin Christ and show an active commitment to the church. We are a community of people who are followers of Jesus. Our aim is to love Jesus, love our community, and love one another.

We want leaders to feel equipped in their role and given opportunities for development. Therefore, a list of training events over the year will be made available with the expectation that at least one is attended. PVG safeguardingtraining is mandatory for all working alongside children, young people and vulnerable older people.

We are part of the Church of Scotland, and we believe the orthodox faith revealed in the Bible. On our website we clarify that these beliefs include: -

- There is one God - Father, Son and Holy Spirit - who has made the worldand is still in charge of the world He has made.
- Humans have a unique place in God's world as we are made in His likeness. However, we all do things which are wrong, and all bear ourresponsibility for the things that are wrong in this world.
- We can all be forgiven by faith in Jesus who died and took ourpunishment so that our wrong is completely dealt with.
- Jesus Christ is God but also fully human. He was born of a virgin, livedwithout doing wrong, died but rose again and ascended to be with HisFather. One day he will come to judge the world and to establish His kingdom.
- God is at work in the world through the Holy Spirit. It is He who points people to Jesus and who changes people so that when they follow Jesus,they are enabled to be more like Him.
- The Bible, consisting of the Old and New Testaments, is God's word andis the final word in all matters of belief and behaviour.
- The Church is made up of all Christians throughout the world. The church has been given the job of bringing the Good News of Jesus to all the world. These are the beliefs and values of the church and as a leader must sign anagreement that they are in accordance with them

Culture and Principles in Staff Committee

This document describes the culture (how we do things) of the Staff committee (SC). It describes principles and behaviours without being specific in all circumstances. As an organisation we do not have policies covering every eventuality in the way that a large organisation does so this document aims to guide us in all areas where more specific guidance is not available.

The Staff Committee recognises its role on behalf of the Kirk Session as the employer. In confirming its agreement to this document, the Kirk Session (KS) directs the SC to behave in certain ways and the SC can compare its actions to the agreed descriptions.

1. The SC is Biblical: we depend on prayer and God's word to guide us

2. It is confidential. Discussions held within SC are confidential, and documents relating to employed staff are confidential. It is good practice that as few people as necessary know about the financial circumstances of our employed team.

3. The SC adheres to employment law and good practice, both in the letter and the spirit of the law. As trustees of the charity, it is our duty to work within the law.

4. The SC seeks to be both fair and generous. Whilst this does include financial matters, we seek also to be generous in terms of support, leave (including compassionate leave) and encouragement, alongside the responsibility to represent the interests of the Kirk Session

5. It helps our staff to develop both in a planned and an ad hoc way.

6. It is holistic. In dealing with people, the SC recognises that we all have physical, spiritual, mental, and emotional dimensions and we seek to care for the whole person.