

**Falkirk: Upper Braes Parish Church of Scotland
(formerly Brightons Parish Church of Scotland)**

**CONGREGATIONAL ACCOUNTS and
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Congregation No: 171170

Scottish Charity No: SC 001385

**Upper Braes Parish Church
Trustees' Annual Report
Year ended 31 December 2025**

The Trustees present the annual report and accounts for Upper Braes Parish Church for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name: Falkirk: Upper Braes Parish Church of Scotland

Charity Registration Number: SC001385

Congregation Reference No: 171170

Contact Address: Main Street
Brightons
FALKIRK
FK2 0JT

Website: www.upperbraes.org.uk

Trustees

The following Trustees served during the period of the accounts

Kirk Session

Rev S Burton
Mr I Baillie - Reserve June 2025
Mr J Falconer
Mr A Gillespie – Reserve Oct 2025
Mrs J Gilmour - A Aug 2025
Mrs R Gilmour - A Nov 2025
Mr J Glass
Mr J Hope - A Nov 2025
Mr G Mann
Mrs H McManus
Mrs L McGarry
Mrs J Meek
Mrs F Miller – A June 2025
Mrs C Moore

Mrs J Norton
Mrs P Paterson - Reserve Oct 2025
Mr W Rankine - Reserve Oct 2025
Mrs M Scott - Reserve Oct 2025
Mrs D Spencer – A Nov 2025
Mr W Tomlinson - R June 2025
Mrs J Wallace

R - Date of Resignation/Retirement
A - Date of Appointment
Reserve – Date moved to 'Reserve Elder' List

**Upper Braes Parish Church
Trustees' Annual Report
Year ended 31 December 2025**

Reference and Administrative Information (Cont.)

Principal Office-bearers

Minister: Rev Scott Burton

Session Clerk: Judith Norton

Church Treasurer: Sharon Glass

Independent Examiner

Grant Thomson CA
Abercorn School
Newton
Broxburn
EH52 6PZ

Bankers

Bank of Scotland
High Street
Falkirk
FK1 1NR

**Upper Braes Parish Church
Trustees' Annual Report
Year ended 31 December 2025**

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session is chaired by the Minister and its members are the Elders of the church, who are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Church operates under the Unitary Constitution. The Kirk Session meets nine to ten times a year and is responsible for spiritual affairs within the Church. Certain responsibilities are delegated to the Finance and Property Committees as appropriate.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Church Life following the Union

2024 saw the implementation of the Presbytery Mission Plan for the Upper Braes parish which brought together the congregations of Brightons, Blackbraes & Shieldhill, Muiravonside and Slamannan Parish Churches into the new united Upper Braes Parish Church with effect from 01 November 2024. Over the course of 2025 a key focus was embedding the mission plan and coming together as one church family across two Ministry Centres; Brightons, the main building for the church, and Slamannan, which is designated a 'local mission church' given its rural location and financial need.

Activities for the congregation as a whole

Church Life within Upper Braes Parish Church is full and varied, with many activities and programmes being offered.

Regular Sunday worship continues at both ministry centres. Although a number of members from the legacy churches chose not to become members of the new united Upper Braes congregation, Sunday worship is well attended, with members and non-members from the four legacy congregations enjoying worshipping together at both ministry centres. A minibus, funded by Upper Braes Church, is run on a Sunday morning to bring members from Shieldhill to Brightons Ministry Centre (BMC).

Attendance in person at Sunday morning worship has remained relatively stable over the year. Whilst a number of new people have started attending regularly, a number of members have passed on or become housebound, and the members on our overall Congregational Roll has dropped. Morning services continued to be 'live-streamed' from the Sanctuary, with a significant number of views both at the time of morning worship, and over the following week. All-age communion continued as a regular feature with two of our quarterly communion services being all-age.

Monthly Sunday evening services (with communion), monthly half-hour Thursday services (with communion four times a year) and two bereavement services were also held, meeting the needs of a number of our church family.

The Worship Team involved in these services comprises the Minister and over 70 members and non-members, which enables all of these to be meaningful and to run smoothly.

During the summer, the Sunday morning service at BMC moved to 10.30am, with Kids/Teens Summers Clubs running at the same time, which proved popular with our families and young people.

Within Upper Braes many life-giving activities were also offered through the week including Youth Church Groups (previously Sunday School), Pre-5s, Girls' Brigade, Boys' Brigade, Fellowship Groups, Book Groups, Alpha, Art Group. 'Friends of Jesus' Group for adults with learning difficulties, Thursday coffee morning, Guild, Belong, Friendship Plus and Seniors Lunch Club. The Blackbraes and Shieldhill Guild and Rendezvous Group ceased once the sale of the church building concluded in March, and members now attend the Guild and Friendship Plus groups at BMC.

There were also activities running in the community such as Scripture Union groups and chaplaincy work at both Wallacestone and Slamannan Primaries and Braes High School. Again, these were all run by volunteers from our church family and were used and valued by so many.

A decision was made to end the weekly Bible Fun Club, run in Slamannan Ministry Centre (SMC) for primary school aged children, and start a Scripture Union group in Slamannan Primary School for P4-P7, which has been well received.

Valuable Ministries such as prayer shawls, flowers, baby baskets and food provision (Martha's Pantry) were also faithfully undertaken. These gifts have been appreciated, particularly the prayer shawls and flowers by those suffering bereavement or ill health; and the baby baskets and food provision especially by those in Slamannan/Limerigg, which is recorded as an area of high deprivation.

Following the Union, the congregation continued to support Martha's Pantry, which was housed in Slamannan Community Centre, with donations of non-perishable foods or cash donations. Martha's Pantry is a community-led food provision service and staffed by volunteers from the church and the community on a rota basis. In addition to providing food and household essentials for families who are struggling financially in the Slamannan/Limerigg area, successful grant applications have meant that it was possible to include cooking demonstrations using products available in the Pantry with a retired chef volunteering his services. After confirmation in 2025 that the council owned Slamannan Community Centre is closing the team are in the process of relocating to new premises in early 2026.

With such a continuing busy church life it is important to note the efforts from the Minister, Staff, Office Bearers, Elders, Team Convenors and many other volunteers within our church family giving significant amounts of their time and gifts.

Committees and boards of the church

During the year the Kirk Session continued to exercise its responsibilities as Charity Trustees with a strong focus on the spiritual life of Upper Braes Parish Church and on strengthening governance, compliance and long-term sustainability following the Union.

Session approved updated governance, safeguarding, data protection and employment policies; completed statutory attestations; and ensured compliance with new charity law and OSCR requirements.

Significant work was undertaken to manage finances prudently, including approval of the 2025 budget, careful use of reserves, development of Strategic Financial Principles, and recognition of capacity pressures within financial administration.

The Elders oversaw major property decisions, notably the sale of the Shieldhill and Muiravonside buildings, and continued maintenance of church assets.

Session managed succession and rotation of Elders, appointing new Trustees and allocating Team responsibilities to ensure effective governance. Staffing matters were managed in accordance with employment obligations, including the appointment of the new Pastoral Assistant. Alongside these governance

duties, Session engaged in substantial strategic reflection, approving core church values, and leading significant strategic engagement through the Church Conference in November, affirming the need for cultural change, discipleship growth and clearer mission focus. This is progressing through a Discipleship and Remissioning framework to address congregational decline and support the church's future mission.

Property

Although now in Union, it was agreed to defer again large spend works till 2026, so as to understand the financial situation of the Upper Braes Parish Church, following consolidation of accounts and sale of properties.

During 2025 the Property Team were involved in the significant preparation for the sale of the two church properties at Shieldhill and Muiravonside. Both properties were successfully sold in March (Shieldhill) and September 2025 (Muiravonside). We are grateful to the Minister and Property Team for their hard work and commitment to enable the sale of these buildings.

At BMC there were three visits required to attend to various roof issues, following storms and vegetation growth, and at SMC some new parts were installed to heating boiler and a full service/flush of the system carried out.

A new instant hot water boiler was purchased and installed to replace the existing unit in the BMC Halls' kitchen to facilitate hot water required for tea and coffee use.

A new organ was installed in the sanctuary in July at BMC.

The team of volunteers, continue to maintain the fabric and grounds of Upper Braes Parish Church, carrying out our regular health and safety checks, and arranging and spreading more stones over the car park areas, and decoration of rooms within the Halls at BMC.

Achievements and Performance

A key achievement in the life of the Upper Braes Church was the appointment of a new Youth Development Worker (YDW), who commenced work in January 2025. This has borne much fruit including growth in our FLAIM young people's group, setting up peer support networks and a mentoring scheme, and weekly visits to the Braes High School where a new Scripture Union has been established.

An additional part-time Pastoral Assistant (PA) was also appointed in May and the Pastoral Staff team work well to minister to those needing pastoral care, particularly the elderly, in our parish.

Over 2025 the Upper Braes congregation have continued to mature in faith and grow in discipleship and prayer. In 2024, following the Minister embarked upon a 'Remissioning' course to help our congregation further develop our discipleship training, which in time will enable us to reach out better into our Community. The development of a 'Discipleship Pathway' completed in 2025 and a fellowship Group and Huddle'25 Discipleship Group are exploring how they can become more missionally focused.

In parallel, in March we began a "community audit" to engage and listen to our community about local needs and hopes. This project was funded by the Church of Scotland's "Seeds for Growth Fund" so that we could bring in The Cinnamon Network as an outside facilitator to train and support us over the project. The project has enabled us to listen to the community and to God as we discern where we can serve and seek the flourishing of our community, as ways to grow the Kingdom of God in our parish. The conclusion of the project will continue into early 2026 when concrete proposals will be brought to the congregation to discern where God wants us to get involved in his mission plan.

In November Upper Braes hosted a successful Youth With a Mission Team (YWAM) visit for a week and look forward to welcoming another team in future for a longer period.

Risks to the charity

As the Upper Braes Church depends heavily on volunteers from within the congregation there continues to be the very real risk that some will feel unable to continue. The encouragement to new and long-term members to be an active part of the family of God at Upper Braes is woven into the life and preaching and during 2025 we continued to see some new volunteers coming forward into leadership and support roles, for which we thank God.

With an ageing church family there is an increasing need to provide more pastoral support, beyond that which can realistically be provided by the Pastoral Assistants, Youth Development Worker (three year term) and Minister. There is a risk we don't have sufficient volunteers to continue to meet this increased support.

With all this in mind, we continue to give thanks to God for the life of Upper Braes Parish Church family as we prayerfully look forward to 2026.

Financial Review

Upper Braes receives the majority of income from congregational donations and is unlike many other churches who are dependent on income from external lets. Offerings in the 12 months to December 2025 increased from £135,419 to £157,019.

During the previous year, as a result of the union, £222,208 of other income was recognised being the assets of the legacy congregations now consolidated into Upper Braes Parish Church. The transaction was accounted for under Acquisition accounting, and in accordance with the Charities SORP FRS102, the net assets taken over are in substance a gift and were credited to Other Income in the SOFA. The fair value of the net assets acquired can be split as follows: bank accounts £82,469, Investments £44,739 and land and Buildings £95,000

Total costs of charitable activities (excluding exceptional items) of £229,044 were £42,438 greater than 2024, the largest variances being the cost of salaried roles (pastoral assistant, youth worker, cleaner etc) and fabric repairs and maintenance.

During 2025 two church properties were disposed of one of which, Shieldhill, was recognised in the financial statements of Upper Braes Parish Church, the other being vested centrally. On disposal the balance of proceeds after costs have been attributed to the Capital Account held by The Church of Scotland General Trustees on our behalf. Accordingly, the full £95,000 of disposal proceeds on Shieldhill Church and Halls has been recognised as an exceptional item in the year.

The results for the year show net expenditure for the year of £70,310, compared to a net income of £315,390 in the prior year. These balances reflect the timing of significant transactions arising from the union and subsequent asset disposals. The underlying position (excluding consolidation and exceptional items) in the current year is a net income of £24,690 (2024: net income of £4,088).

Reserves Policy

It is the Trustees' policy to hold reserves of at least six months' expenditure including designated funds.

At the year end, the Church held unrestricted funds of £376,807 of which £5,164 has been designated as a Fabric Fund, £9,079 for use by the various organisations and £21,910 for future projects on Youth Work, Education and Church Masonry work. The remaining balance of £340,654 represents more than 12 months expenditure which the Trustees consider is a reasonable amount to ensure the ongoing work of the congregation.

The Church also held £80,525 of restricted funds, which have been provided for the purposes specified in Note 15. Endowment Funds of £37,980 were held, of which £15,000 must be retained. The balance can be used as Trustees determine.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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.

Approved by the Trustees and signed on their behalf,

J Norton

20 July 2026

Session Clerk

Upper Braes Parish Church
SC 001385
Report of the Independent Examiner

I report on the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 10 to 19.

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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 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 Accounts Regulations 2006 (as amended); and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the Accounts Regulations 2006 (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.

Grant Thomson CA
Abercorn School
Newton
Broxburn
EH52 6PZ

21st July 2026

Upper Braes Parish Church
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and Endowments from:									
Donations and Legacies	1	225,179	19,007	-	244,186	162,060	21,824	-	183,884
Charitable Activities	2	4,299	-	-	4,299	1,000	-	-	1,000
Other Trading Activities	3	-	-	-	-	-	-	-	-
Investments	4	1,631	-	-	1,631	3,620	-	-	3,620
Other	5	-	-	-	-	219,964	2,245	-	222,208
TOTAL INCOME		231,109	19,007	-	250,116	386,644	24,069	-	410,713
Expenditure on:									
Costs of Raising Funds	6	374	-	-	374	876	-	-	876
Charitable activities		209,300	19,744	-	229,044	186,606	-	-	186,606
Charitable Activities - Exceptional Items		95,000	-	-	95,000	(89,093)	-	-	(89,093)
TOTAL EXPENDITURE		304,674	19,744	-	324,418	98,389	-	-	98,389
Net Income/(Expenditure) before Gains and Losses on Investments		(73,565)	(737)	-	(74,302)	288,255	24,069	-	312,324
Gains and (Losses) on Investments		1,662	-	2,330	3,992	504	-	2,562	3,066
		(71,903)	(737)	2,330	(70,310)	288,759	24,069	2,562	315,390
NET INCOME/(EXPENDITURE)		(71,903)	(737)	2,330	(70,310)	288,759	24,069	2,562	315,390
Transfers between funds		-	-	-	-	-	-	-	-
NET MOVEMENT ON FUNDS		(71,903)	(737)	2,330	(70,310)	288,759	24,069	2,562	315,390
RECONCILIATION OF FUNDS									
Total funds brought forward		448,710	81,262	35,650	565,622	159,951	57,193	33,088	250,232
Total funds carried forward		376,807	80,525	37,980	495,312	448,710	81,262	35,650	565,622

Upper Braes Parish Church
Balance Sheet
At 31 December 2025

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	<u>Note</u>	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Fixed Assets						
Tangible Fixed assets	9	105,468	-	-	105,468	189,677
Investments	10	57,395	78	32,054	89,527	85,534
TOTAL FIXED ASSETS		<u>162,863</u>	<u>78</u>	<u>32,054</u>	<u>194,995</u>	<u>275,211</u>
Current Assets						
Debtors	11	61,052	-	-	61,052	27,925
Bank and cash		156,313	85,477	5,926	247,717	266,727
TOTAL CURRENT ASSETS		<u>217,366</u>	<u>85,477</u>	<u>5,926</u>	<u>308,769</u>	<u>294,652</u>
Creditors						
Falling due within one year	12	(3,422)	(5,030)	-	(8,452)	(4,241)
Net Current Assets		213,944	80,447	5,926	300,317	290,411
Net Assets		<u>376,807</u>	<u>80,525</u>	<u>37,980</u>	<u>495,312</u>	<u>565,622</u>
THE FUNDS OF THE CHARITY						
Unrestricted Funds	13					
General funds		340,654				
Designated funds		36,153				
		<u>376,807</u>			376,807	448,710
Restricted Funds	13		80,525		80,525	81,262
Endowment Funds	13			37,980	37,980	35,650
Total Charity Funds	15	<u>376,807</u>	<u>80,525</u>	<u>37,980</u>	<u>495,312</u>	<u>565,622</u>

The accounts were approved by the Kirk Session and Deacons' Court on

and signed on their behalf by

20 July 2026

J Norton - Session Clerk

20 July 2026

J Meek - Deputy Session Clerk

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

Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1st January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value.

Funds

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows:

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

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

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

Incoming resources

All donations, gifts and legacies are recognised within Incoming Resources under either unrestricted or restricted funds according to the terms under which the income is received. The income is only recognised when the charity is entitled to control the economic benefits expected to flow from the income, it is probable that such benefits will be received and the income can be measured reliably along with any costs to complete the transaction. Donated goods, facilities and services are recognised when the charity is entitled to control the economic benefits expected to flow from the item, it is probable such benefits will be received and the fair value of the donated item can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible fixed assets

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

During 2023, a new Manse was purchased and is vested in the Church of Scotland General Trustees. In line with the policy above, this Manse has not been recognised as an asset within Upper Braes Parish Church accounts. The previous Manse, which was vested with the Kirk Session of Upper Braes Parish Church, was sold during 2024.

The Church and Halls of the Former Brightons Parish Church, vested in the Kirk Session, are included at £nil since, given the nature and use of the Church and Halls, no appropriate valuation is available however, the Church and Halls at the previous Shieldhill and Blackbraes, sold in the Spring of 2025, have been included at £95,000 being the sale proceeds achieved.

All tangible fixed assets costing in excess of £3,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Non-residential Property	25 years
Fixtures & Equipment	20 years
Office equipment	3 years

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.

Taxation

Upper Braes Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Upper Braes Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1 Donations and Legacies								
Offerings	157,019	-	-	157,019	135,419	-	-	135,419
Tax recovered on Gift Aid	31,819	-	-	31,819	14,650	-	-	14,650
Donations	36,341	19,007	-	55,348	11,992	21,824	-	33,816
	<u>225,179</u>	<u>19,007</u>	<u>-</u>	<u>244,186</u>	<u>162,060</u>	<u>21,824</u>	<u>-</u>	<u>183,884</u>
2 Income from Charitable Activities								
Weddings and Funerals	4,299	-	-	4,299	1,000	-	-	1,000
Other	-	-	-	-	-	-	-	-
	<u>4,299</u>	<u>-</u>	<u>-</u>	<u>4,299</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
3 Other Trading Activities								
Use of Premises	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4 Investment income								
Deposit interest	1,631	-	-	1,631	3,620	-	-	3,620
Dividends received	-	-	-	-	-	-	-	-
	<u>1,631</u>	<u>-</u>	<u>-</u>	<u>1,631</u>	<u>3,620</u>	<u>-</u>	<u>-</u>	<u>3,620</u>
5 Other Income								
Muiravonside Parish Church	-	-	-	-	57,391	-	-	57,391
BlackBraes and Shieldhill	-	-	-	-	153,764	1,650	-	155,413
Slammanan Parish Church	-	-	-	-	8,809	595	-	9,404
Other	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>219,964</u>	<u>2,245</u>	<u>-</u>	<u>222,208</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6 Analysis of Resources Expended								
Raising Funds								
Offering Envelopes	374	-	-	374	876	-	-	876
	<u>374</u>	<u>-</u>	<u>-</u>	<u>374</u>	<u>876</u>	<u>-</u>	<u>-</u>	<u>876</u>
Charitable Activities								
Ministries and Mission Allocation	89,960	-	-	89,960	88,897	-	-	88,897
Presbytery Dues	2,943	-	-	2,943	2,866	-	-	2,866
Minister's Expenses	1,036	-	-	1,036	455	-	-	455
Salary Costs	18,901	18,619	-	37,520	15,660	-	-	15,660
Other staff costs	3,308	1,125	-	4,433	714	-	-	714
Pulpit Supply	-	-	-	-	222	-	-	222
Locum Costs	6,124	-	-	6,124	2,664	-	-	2,664
Organist's fees	3,542	-	-	3,542	859	-	-	859
Fabric Repairs & Maintenance	15,089	-	-	15,089	8,692	-	-	8,692
Heat and light	23,597	-	-	23,597	29,677	-	-	29,677
Council Tax, Insurance & Telephone Costs	11,817	-	-	11,817	7,978	-	-	7,978
Printing and stationery	4,583	-	-	4,583	3,838	-	-	3,838
Donations to charitable organisations	288	-	-	288	5,389	-	-	5,389
Life and work	-	-	-	-	336	-	-	336
Stewardship and Social	58	-	-	58	-	-	-	-
Education and visitations	1,890	-	-	1,890	-	-	-	-
Transport	-	-	-	-	-	-	-	-
Music expenses and Streaming Costs	2,804	-	-	2,804	2,163	-	-	2,163
Sunday school and organisations	11,168	-	-	11,168	6,907	-	-	6,907
Governance Costs	2,281	-	-	2,281	300	-	-	300
Other expenses	822	-	-	822	889	-	-	889
Realised Losses on disposal of Investments	-	-	-	-	-	-	-	-
Depreciation	9,089	-	-	9,089	8,099	-	-	8,099
	<u>209,300</u>	<u>19,744</u>	<u>-</u>	<u>229,044</u>	<u>186,606</u>	<u>-</u>	<u>-</u>	<u>186,606</u>
Exceptional Items								
Disposal of Parish Church Building	95,000	-	-	95,000	-	-	-	-
Net gain on sale of Manse	-	-	-	-	(89,093)	-	-	(89,093)
	<u>95,000</u>	<u>-</u>	<u>-</u>	<u>95,000</u>	<u>(89,093)</u>	<u>-</u>	<u>-</u>	<u>(89,093)</u>
Total	<u>304,674</u>	<u>19,744</u>	<u>-</u>	<u>324,418</u>	<u>98,389</u>	<u>-</u>	<u>-</u>	<u>98,389</u>

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

Expenditure on charitable activities, including the exceptional item, was £324,044 (2024 £97,513). £19,744 of this was restricted expenditure related to Youth Worker costs.

During 2022, a new Manse was purchased. In line with other properties occupied by most Church of Scotland congregations, the new Manse is vested in the Church of Scotland General Trustees. As such, the new Manse has not been recognised as a fixed asset within Brightons Parish Church accounts but rather the purchase proceeds, including ancillary costs, were treated as an exceptional expense within the Statement of Financial Activities. The purchase of the new Manse was partially funded by a bridging loan from the Church of Scotland which was repaid when the previous Manse was sold during 2024. The excess over the current carrying value of £225,000 was recognised as a gain on sale within the Statement of Financial Activities.

In 2025 the Parish Church and Halls recognised in the 2024 consolidation was disposed of for £95,000. In line with the terms of disposal this has been managed centrally by the Church of Scotland General Trustees and the residual proceeds after deduction of costs have been allocated to the capital account for Upper Braes Parish Church which is recognised in their accounts. Accordingly the total amount of both costs of sale and amount transferred to central capital funds, equivalent to the full sale proceeds, have been recognised in these accounts as an exceptional item.

Upper Braes Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

16

	2025 £	2024 £
7 Staff costs and numbers		
Direct Employees - Salaries and wages	14,751	15,660
Direct Employees - Social security costs	-	-
Direct Employees - Pension contributions	235	-
Indirect Employees - recharge costs	22,534	-
Total	<u>37,520</u>	<u>15,660</u>

No employee had employee benefits in excess of £60,000 (2024 - nil)

The average number of all staff and employees, including those assigned by Church of Scotland, on a headcount basis was as follows:

	2025	2024
Ministerial support	3.0	1.0
Premises maintenance	1.0	1.0
	<u>4.0</u>	<u>2.0</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 (2024 £31,462) and the maximum stipend (in the fifth and subsequent years) £39,859 (2024 £38,884).

In addition to ministry costs met through the National Stipend Fund, the congregation benefits from the services of Ministries Development Staff employed directly by the Church of Scotland. Where the costs of these employees are recharged to the congregation they are recognised in the accounts as expenditure.

8 Trustee Remuneration and Related Party Transactions

During the year 9 trustees (2024: 5) received reimbursement of expenses incurred in respect of repairs and maintenance, stationery, travel and other sundry items totalling £7,823 (2024: £8,661). In addition the following trustees received remuneration for services provided during the year :

Ian Baillie (Pastoral Assistant)	£nil (2024- £9,425)
Scott Burton (Minister)	Remunerated in accordance with the national stipend scale as disclosed in note 7.

During the year a total of £31,534 (2024: £43,554) was donated to the congregation by trustees.

9 Tangible Fixed Assets

	Church and Halls £	Manse £	Fixtures & Equipment £	Office Equipment £	Total £
Cost or Valuation					
At 1 January 2025	297,369	-	-	15,994	313,363
Additions	-	-	19,880	-	19,880
Disposals	(95,000)	-	-	-	(95,000)
At 31 December 2025	<u>202,369</u>	<u>-</u>	<u>19,880</u>	<u>15,994</u>	<u>238,243</u>
Accumulated Depreciation					
At 1 January 2025	107,692	-	-	15,994	123,686
Charge for year	8,095	-	994	-	9,089
Eliminated on Disposals	-	-	-	-	-
At 31 December 2025	<u>115,787</u>	<u>-</u>	<u>994</u>	<u>15,994</u>	<u>132,775</u>
Net Book Value					
At 31 December 2025	<u>86,582</u>	<u>-</u>	<u>18,886</u>	<u>-</u>	<u>105,468</u>
At 31 December 2024	<u>189,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>189,677</u>

In order to comply with current accounting regulations, the Trustees have included the Church, Halls and Manse. Due to their nature and current use, an appropriate valuation of the Church and Halls is not available, and therefore no value has been included, except for refurbishment costs incurred in previous years. During 2024 the manse was sold and the gain on sale has been recognised in the SOFA.

10 Investments

	2025	2024
	£	£
Market value at 1 January	85,535	37,730
Additions	-	44,739
Realised gain / (loss) on investments	-	-
Unrealised gain / (loss) on investments	3,992	3,066
Market value at 31 December	<u>89,527</u>	<u>85,535</u>
Investments at cost	<u>65,007</u>	<u>65,007</u>
The following investments are held:		
4659 Growth Fund Units Church of Scotland Investors Trust	32,054	29,725
5,039 Income Fund Units Church of Scotland Investors Trust	57,395	55,732
£200 3.5% War Stock	78	78

Investments are held primarily for investment returns.

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	54,744	22,925
Other Debtors and Prepayments	6,308	5,000
	<u>61,052</u>	<u>27,925</u>

12 Creditors

	2025	2024
	£	£
Accruals	2,741	4,241
Other creditors	5,711	-
	<u>8,452</u>	<u>4,241</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	105,468	-	-	-	105,468
Investments	57,395	-	78	32,054	89,527
Current Assets	181,213	36,153	85,477	5,926	308,769
Current Liabilities	(3,422)	-	(5,030)	-	(8,452)
Net assets at 31 Dec 2025	<u>340,654</u>	<u>36,153</u>	<u>80,525</u>	<u>37,980</u>	<u>495,312</u>
	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	189,677	-	-	-	189,677
Investments	55,732	-	78	29,724	85,534
Current Assets	174,120	33,422	81,184	5,926	294,652
Current Liabilities	(4,241)	-	-	-	(4,241)
Net assets at 31 Dec 2024	<u>415,288</u>	<u>33,422</u>	<u>81,262</u>	<u>35,650</u>	<u>565,622</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of Congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £	At 31 Dec 2024 £
Endowment Funds						
Alexander Trust Fund	35,650	2,330	-	-	37,980	35,650
	<u>35,650</u>	<u>2,330</u>	<u>-</u>	<u>-</u>	<u>37,980</u>	<u>35,650</u>
Restricted funds						
Congregational Benevolent Fund	78	-	-	-	78	78
Halls and Youth Worker Fund	78,939	19,007	(19,744)	-	78,202	78,939
Slamannan Legacy Church	595	-	-	-	595	595
Guild and Rendezvous	1,650	-	-	-	1,650	1,650
	<u>81,262</u>	<u>19,007</u>	<u>(19,744)</u>	<u>-</u>	<u>80,525</u>	<u>81,262</u>
Unrestricted funds						
General Fund	391,870	221,203	(295,837)	-	317,237	391,870
Gift and Legacy Fund	23,418	-	-	-	23,418	23,418
Designated Funds						
Educational Fund	-	3,350	(1,440)	-	1,910	-
Fabric Fund	5,869	-	(705)	-	5,164	5,869
Projects Fund	20,000	-	-	-	20,000	20,000
Coffee Morning Fund	1,939	1,283	(503)	-	2,719	1,939
Choir Fund	149	-	(149)	-	-	149
Sunday School Fund	315	-	(315)	-	-	315
The Guild Fund	1,356	2,582	(2,250)	-	1,688	1,356
Under Fives Fund	607	1,289	(909)	-	987	607
Friends of Jesus Fund	461	245	(265)	-	441	461
Friendship Plus Fund	2,091	2,819	(2,301)	-	2,609	2,091
Community Outreach	635	-	-	-	635	635
	<u>448,710</u>	<u>232,771</u>	<u>(304,674)</u>	<u>-</u>	<u>376,807</u>	<u>448,710</u>
Total funds	<u>565,622</u>	<u>254,108</u>	<u>(324,418)</u>	<u>-</u>	<u>495,312</u>	<u>565,622</u>

Outgoing resources includes £nil in respect of restricted revaluation losses (2024: £nil). Outgoing resources include £9,089 (2024: £8,099) in respect of depreciation of the Halls and Equipment.

Purposes of Unrestricted Funds

The General Fund income can be used for the general running of the Church as the Trustees deem appropriate.

The Gift & Legacy Fund can be used for the general running of the Church as the Trustees deem appropriate.

Purposes of Endowment Funds

Alexander Trust Fund income can be used for the general running of the Church. The capital of £15,000 is to be retained.

Purposes of Restricted Funds

Congregational Benevolent Fund - This fund is administered by the minister for instances of benevolence

Hall & Youth Worker Fund - The Trustees have set aside funds for the maintenance of the Church Halls and youth worker employment costs.

Slammanan Legacy Church- for support of local residents

Guild and Rendezvous- for the work of the Guild and support of local residents in Shieldhill accessing Rendezvous Group

15 Movements in Funds (cont)

Purposes of Designated Funds

Fabric Fund - The Trustees have set aside funds to assist with the maintenance work of the Church.

Educational Fund : The Trustees have set aside funds to support the costs of theological studies.

Projects Fund: The Trustees have set aside these funds to initially support a 'Youth Worker Project' and repairs required to maintain the 'Church Walls masonry'.

Coffee Morning Fund : The Trustees have set aside funds for the provision of coffee mornings.

Choir Fund: The Trustees have set aside funds for the use of the Choir.

Sunday School Fund: The Trustees have set aside funds for the use of the Sunday School.

The Guild Fund : The Trustees have set aside funds for the use of the Guild.

Under Fives Fund : The Trustees have set aside funds for the use of the Pre-Five Group.

Friends of Jesus Fund : The Trustees have set aside funds for the use of the Friends of Jesus Group.

Friendship Plus Fund : The Trustees have set aside funds for the use of the Friendship Plus Group.

Community Outreach: The Trustees have set aside funds for the use of the Community Outreach Team.

16 Collections for Third Parties

	2025	2024
The following sums have been distributed from the Mission Jar & Tea fund collections	£	£
Tear Fund	-	-
Friends of Jesus	-	336
	<u>-</u>	<u>336</u>
The following sums have been distributed from the Social event surpluses or General Funds	£	£
Missionary Partner	-	600
Guild Projects	155	1,280
Strathcarron Hospice	1,177	-
Christians Against Poverty	-	1,000
Prospects across Scotland	245	125
Water Aid	564	-
Christian Aid	445	-
McMillan Cancer	425	-
Myanmar Appeal	464	-
	<u>3,475</u>	<u>3,005</u>

17 Charity Acquisitions

At 1 November 2024 and in accordance with the Union of Churches, the charity took over the affairs of 3 other charities: Muiravonside Parish Church of Scotland, Shieldhill and Blackbraes Parish Church of Scotland and Slammanan Parish Church of Scotland.

As a result the charity acquired the remaining net assets of the former charities which amounted to £126,380 excluding land and buildings.

No consideration was payable in exchange for the net assets taken over.

The transaction was accounted for under Acquisition Accounting, and in accordance with the Charities SORP FRS102, the net assets taken over are in substance a gift and were credited to Other Income in the SOFA.

The fair value of the net assets acquired can be split as follows: bank accounts £82,469, investments £44,739 and land & buildings £95,000.

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

Consolidated Fabric Fund

2025	2024
£	£

CAPITAL ACCOUNT

Credit balances held at 31 December at cost

361,358	254,599
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Market value of balances at 31 December

366,053	258,672
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REVENUE ACCOUNT

Credit balance at 31 December

905	9,968
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TEMPORARY ACCOUNT

Credit balance at 31 December

-	-
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Individual Fund**Purpose:****EXPENDABLE**

Credit balances held at 31 December at cost

-	-
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Market value of balances at 31 December

-	-
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PERMANENT ENDOWMENT

Credit balances held at 31 December at cost

-	-
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Market value of balances at 31 December

-	-
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