

Burnside Blairbeth Church of Scotland

Report and Financial Statements  
for the Year Ended 31 December 2023



Scottish Charity No. SC006633

Congregation No.160844

[www.burnsideblairbeth.church](http://www.burnsideblairbeth.church)

# Burnside Blairbeth Church of Scotland

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## Trustees' Report

The trustees present their annual report and financial statements for the year ended 31 December 2023. 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<sup>1</sup> 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. In November, the short-term team concerned with strategy implementation carried out a congregational review process to gauge opinions and suggestions regarding the strategy and how it might influence what we do in future: the feedback is still being assessed at the time of writing this review.

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

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<sup>1</sup> 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.

### Aim: to worship God

Our Sunday morning meeting for worship at 10.30am is the beating heart of our congregation. We come together to worship God, to learn from His word, and to share fellowship with one another. During 2023, our minister William preached from the book of Judges, the Sermon on the Mount, Romans chapters 6-11, and the life of John the Baptist. We also enjoyed regular intergenerational services where we worshiped and learned together as a whole family of God's people. These services were often part of a sermon series, or a 'stand-alone' service on a particular topic.

During 2023 we introduced a variety of new activities on a Sunday evening. Once a month we now have a service of Prayer, Praise and Testimony where one member of our church family tells a little of their faith story, we pray together, and our sung worship is led by a praise band. Additionally we have had 'hot button topic' evenings, where William has led an evening in seminar style, focussing on some area of the Christian life where we encounter particular problems – prayer, engagement in politics, and difficulties around Jesus' death and resurrection have featured so far. Our final new event for Sunday evenings is gathering for prayer.

In addition to our regular services, we again held a 'Quiet Christmas' service in December, where people who had experienced loss and bereavement were particularly invited to join us in a quiet reflective service followed by afternoon tea. Two additional Christmas services were held on Christmas eve – a 'Christingles' service early in the evening, and a service of lessons and carols at 8pm.

Another new service this year was a traditional 'Songs of Praise', held at a time on a Sunday afternoon which allowed care home residents to attend more easily. This was felt to have been very worthwhile and worth planning to do again in 2024.

It has been an absolute pleasure for us to welcome Jonathan Lyall to our ministry team as a probationer. Jonathan joined us in August 2023 and will be with us for most of 2024.



## Sunday clubs

- We are so pleased to have children coming along to our Sunday clubs each week – it's great that we have families in our church, including some new ones with younger children. We hope that they will continue to come along and feel at home.
- Children aged 0-5 attend creche where leaders prepare age-appropriate activities for them. Once children are school age, they move our P1-3 group who enjoy hands-on activities, while our older P4-6 group delve deeper into Bible passages each week. Currently there are around 5 children in each group. Our lessons are planned around the same Bible passage as the adults are studying in church.
- We have a committed team of leaders for children's ministry, and, despite leaders being pulled in many directions, we manage to strike a good balance of leaders being out with the children and having some Sundays in church hearing the sermon.
- At Christmas we were able to host a Sunday clubs party, at which children and their families enjoyed a lunch together.
- All age worship is a regular feature of our church life, especially over school holidays when it is a practical solution to Sunday club leaders being on holiday. The area set aside for young families is now a permanent feature in the sanctuary, and there are children's bibles interspersed with the copies of the bible on the seats in the sanctuary.
- It's great to see lots of the children serving in other areas of church life – playing in the worship band, helping at the AV desk, doing the Bible reading or taking part in drama. This has been an encouraging change in our intergenerational worship since our last annual report.



## Switch

Switch meets every Sunday evening for young people in P7-S6. It's been a great year, with lots of memories made as we journey closer to Jesus. We have joined up with Ignite youth group from Flemington Hallside Church once a month, alongside some young people from Stonelaw Church. This has been so rewarding for the young people as they build relationships with other local Christians. We finished off 2024 with our Christmas party.



## Switch (Sunday Morning)

Switch also meets for the young people during the service at the same time as Sunday Clubs. We often eat together and learn from the same passage as the main sermon. We've had so many wonderful conversations around the Bible - it would be great to share them with the whole congregation.

## Young People's Bible Study

- Currently for S4 + young people (15 years and up)
- Led by Jen Robertson and Andy McArthur
- Young people from Burnside Blairbeth and Flemington Hallside Churches
- Fantastic conversations simply created by reading the Bible together
- Covering a wide range of current cultural topics
- An important support and safe space as we seek live for Jesus
- Usually 4 or 5 attend



## Music Group

Psalm 150 says

*'Praise Him by blowing trumpets*

*Praise Him with harps, lyres, tambourines and dancing*

*Praise Him with stringed instruments, flutes and clashing cymbals.'*



We are delighted so many musicians have joined us as we worship God together at our various services within the church. At the moment we have around 17 people between singers and players.

We have been encouraged by the positive feedback we have received from the church family and we would ask you to pray for guidance as to how we move forward and find ways to encourage and include our young players, at the start of their musical journey, to join us in praising God together.



## **Audio-visual**



We are very blessed at Burnside Blairbeth to have a great team of people who provide AV input to our morning and evening services, who upload the service to YouTube, who create CDs after the morning service which are delivered to elderly and housebound members, and who upload the reading and sermon to SoundCloud each week for podcast listening.

## **Messy Church**

It was a year where we felt that we were getting older as a Messy Church! It will be 10 years in 2024 since we first began. This means that the toddlers who first came with their families in those early days are now nearly in their teens.

Our first few Messy Churches went well, and our Good Friday Messy Communion was, as always, a highlight, but as we headed into the Autumn and Winter there was a sense of Messy Church being a bit tired and needing a re-focus. Messy Church is not about a programme, i.e. activities, celebration, meal. It is about the 5 values it aims to express – celebratory, all age, creative, Christ-centred and hospitable. It was time to think how we could do Messy Church differently while maintaining these values and creating a place where we can experience the God of the Bible. We also recognised that our team is getting smaller and older, so there was also the need to design a Messy Church that helped us to do what most matters, without being swamped by practical preparations.

Our first “different” Messy Church was a Nativity Journey on the first Sunday of Advent. It was very relaxed, and it was lovely to see so many people of all ages gather in the sanctuary as they prepared to travel round the church grounds, in the snow, to experience and hear the Christmas Story. People described the whole experience as magical and meaningful.



There were lots of opportunities to chat and connect with each other, and then share Christmas dinner together. Every family then took home the Christmas story in book form, with a

different book depending on the age of the children.

It was a good start to moving our Messy Church into the years that lie ahead, learning from what has gone before but ready to adapt and change to our current circumstances.

## The Guild

Our aim is to encourage members to develop their faith and to express it in word, by example and in action. From October to March we meet in the church every two weeks on a Monday afternoon. There are currently 75 members with a regular attendance of 60 to 65. The majority are from our own congregation and we are also privileged to welcome members from other churches and those with no active church connection. Our fireside members are kept in touch with our programme and activities. Cards and letters are regularly sent, along with a gift at Christmas.





Our meetings begin and end with praise, bible reading and prayer and feature an invited speaker. Speakers vary from culture and life experience to Christian outreach and musical performance. Tea and coffee are served with a time for chat and fellowship. Our Martha Stall is a regular feature with the opportunity to buy a bargain! It is our aim that each meeting will be an uplifting experience for all attending.

A highlight this year was our summer celebration entitled "The Palm Court". 80 people attended and we all dressed appropriately and enjoyed afternoon tea and a wonderful programme of music and fun! Donations allowed us to send £440.00 to the Kilbryde Hospice.



This year for the first time we all participated in the Guild Conference live streamed from Edinburgh with a light lunch provided by the committee. Another feature was The Big Christmas Sing hosted in the Tron Church and attended by Guild members from all over the West of Scotland. This year Our Christmas Fayre was a great success raising £2000.00 and enabling us to donate to Church funds and also to set aside money to be distributed at the year end to our chosen charities: The Vine Trust; The Kilbryde Hospice; WaterAid and The Lodging House Mission. At the end of the session we are planning a concert with Studio 32 which we will open to our neighbouring churches and the wider community.



## **Easter and Summer activities for children, young people, and families**

We ran two holiday clubs in partnership with the Cambuslang and Rutherglen Reachout Trust and our cluster churches this year - one during the Easter holidays hosted by Flemington Hallside Church and another in the summer holidays at Burnside Blairbeth. These were good for many reasons –

- 50/60 primary aged children came to each event.

- The team was made up of volunteers from different churches, including some older young people.
- Each club was for 2 days and ran from 9am to 4pm with lunch provided – helping working parents with holiday childcare.
- A great varied programme of activities.
- Fantastic reviews from the children.
- Creative engaging times with the Bible.

It was also an eventful summer for our children, young people, and families, with a variety of different happenings! We kicked off the summer with an SU holiday at Kingscross in Arran, where many of the young people and leaders were from Burnside Blairbeth.

We ran two 'Fun Friday' events with 'inflatables' and a petting zoo for families in the local community. We saw an encouraging turnout from local families, especially on the second occasion.

Switch joined up with young people from Stonelaw and Flemington Hallside churches for two summer trips before the holidays finished. We began with a day at the beach in Ayr, the young people played games on the beach, explored the shops, and finished the day with a chippy!

The Second outing was a trip to Vue Cinema in Hamilton. The young people filled two different screenings, Meg 2 and The Haunted Mansion armed with lots of snacks from Asda! We finished the trip with a McDonalds before getting the train home. It was great for the young people to spend so much time with other Christians and feel part of an extended Christian community.



## **Tuesday Coffee Morning**

The aim of the coffee morning is to provide a regular welcoming space where we can meet with old friends and make new ones in a spirit of fellowship, care and fun!

This year, in response to requests we continued over the summer months and this was very successful with many joining us for tea, coffee and a chat.

While there is no charge, donations are welcome and all proceeds go to charities which are chosen by those attending. This year we were happy to send £200.00 to the Shoebox Appeal, £500.00 to the Rutherglen branch of The Salvation Army and £300.00 to Viewcare who run a youth club and support parents with autistic children. This is only possible with the efforts of our regular team who are willing to make and serve tea, coffee and home baking and provide a warm welcome to all.



## Little Creations



This is a weekly group for babies and toddlers, together with their parents, grandparents, or carers.

It has been another enjoyable year with new people joining us from our waiting list as other children move on to nursery when they are three.

We continue to have fun activities with water, sand, rice and playdough. Each week follows the same pattern with free play, snack for the children, coffee and tea for the adults, followed by a Bible story, prayer and singing.

We have two super teams - the kitchen team who prepare the children's snack, tea and coffee, the other team for putting the toys out, registration,

helping with the children and chatting with the adults.

We've started a new tradition of giving each child a children's Bible when they 'graduate', so they can continue to read the Bible at home with their families.

At Easter and Christmas this year we used the church for special celebrations, and we invite everyone to come to Messy Church and other services.

As a group we are supported by SPELL, who provide a fun day once a year for the children. We enjoyed a fun day 'at the beach' in a church hall in May, and we are looking forward to Dinosaur Stomp in February.

It's great to provide a safe place for new mums and carers to meet up and to make new friends, and for us to share Jesus with our community!



## Safeguarding – Ensuring A Safe Church for All

The love of Christ compels us to care and protect those who are vulnerable in the Church and society. Harm or abuse of children or adults at risk can happen anywhere - even in church communities.

We take the safety of all in our care very seriously, particularly of children and vulnerable adults and aim to promote a safe environment and culture in our church. We recognise that it's the responsibility and duty of everyone within the fellowship of the church to minimise the risk of harm occurring, be it physical, sexual or emotional.

We have robust recruitment procedures to ensure that all staff and volunteers working with under 18s and adults who may be at risk have an up to date PVG certificate in line with the Church of Scotland Safeguarding Policy.

If harm or abuse does occur, we aim to recognise and report this promptly, and aim to ensure that everyone is aware of those to whom they should report such matters within our congregation.

## Pastoral Care

**Individual Pastoral care** – It's a challenge to ensure that we are providing pastoral care for everyone in our church family! There are 540 names in our database, and a limited number of people available to provide the support. Sudden changes in circumstances – bereavement, illness – further challenges the system. But we are grateful for all the caring that goes on 'unofficially', building on longstanding relationships, and for the passing on of information when required.

A simple but essential pastoral provision is **transport to Sunday services** for those who can no longer travel themselves. This is such an important arrangement, especially for those who are rarely able to leave their homes. The need for this provision has been rising throughout the year and we will need more people able to serve in this way in the year ahead.

**New work** – we started a monthly **Pastoral Prayer Meeting** in September sharing confidentially about those who are struggling and lifting them to God in prayer. It would be great to see more people involved in that work in 2024.

**Name Badge Sunday** was started in September – everyone was given a name badge when they arrived at the morning service. This received a lot of positive feedback: new members find it very useful, and long-standing members say that badges have helped them to refresh their memory, and get to know new members. Pastorally, the aim of this is to increase fellowship on Sundays, helping us to step out of our usual groups and make connections with those we don't know so well.

**Easter and Christmas deliveries** of gifts and greetings continued in 2023, though at a lower level in both numbers and expenditure than in previous years. The circumstances that lead to this initiative – lockdown and the slow return to church – have changed and now these deliveries are reaching out those who are unable to attend or those with more tenuous links to the congregation.

## Discipleship

We long to see our church family members grow in their faith, and we aim to encourage this by

- encouraging use of personal devotional material for people to use at home
- having small groups which meet fortnightly, using material written by William, relating to our current sermon series. This year has seen an additional small group established, and we are keen to see more!
- sometimes we run courses on particular topics

We have learned.

- having an integrated plan of learning using the sermon material pays dividends in terms of depth of understanding.
- the use of Zoom for small groups and other informal meet ups continues, despite its limitations.
- there are many people who would like to meet in a small group, but for whom life is busy and time at a premium so cannot meet up regularly.

During 2023 we also

- established a link with 10ofthose bookshop online
- continued and completed a group called 'Transforming Work' \*
- established a working group to implement the strategy written in 2022. The three key areas identified are fellowship, discipleship, and mission which are inextricably linked but can be considered separately. This work will influence what happens in terms of all three areas during 2024.



During 2024 we intend to

- progress with the strategic implementation of discipleship relating to both our staff team and our wider church family.
- further develop the availability of relevant and connected material.
- develop support for small group leaders.
- encourage more people to meet in small groups to develop relationships and develop their own walk as Christians.

### Transforming Work\*

Over the last 18 months a group of 12 members from the congregation have been meeting to work through the LICC course 'Transforming Work'. The course provided an opportunity for the group to consider how their faith impacts on the workplace, and to address challenges faced by Christians as they engage with those they work alongside. It met roughly every 6 weeks and was hosted in the home of one of the group members who cooked a meal. This allowed for a very relaxed ambience and encouraged more free discussion.



The group bonded well over the 18 months they met, and there was a great sense of accountability. It is hoped that another group may be formed and that it will be led by one or two of the original members. As always, the challenge is related to demands on time, with many of the group members already serving in different areas of church life.

## World church

Update on our Missionary Partners –

This year, we have been delighted to have some 'in person' visits from our missionary partners –

**Carolyn & Miro Tomasovic, EWI Croatia** We were delighted to have Carolyn give an update in January in person, and via video at our Remembrance service, telling us about their work with women's communities to bring about reconciliation. She also told us about running a contemporary dance performance 'In the Name Of The Father' for stigmatised children born as a result of wartime rape which opened the way for dialogue and reconciliation.



**James Fraser, Lead engagement manager with Release International** spoke at a morning service in February, and several of us attended a supporters' meeting held in June when he shared more details about his work with an update on a visit to Asia. Several of us attended the drama 'If Prison Walls Could Speak' - a harrowing one-man show which was both inspiring and challenging.



**Jerry & Stacy Kramer, Love for the Least in N Iraq and East Africa** took part in a morning service followed by an inspirational and challenging Q&A session in August. They updated us on the work they undertake with orphans, refugees, trafficked women, disciple making in Unreached People Groups, planting churches and discipleship training.



We also continue to also support the work of -

**Bernard Bakunda, Rhema School Uganda** which has an excellent reputation locally. Bernard has also been involved with teaching at conferences and preaching.

**Satish & Bhumika Chettri, Grace Ministry & Grace Children's Home India** whose ministry includes reaching out to children with the Reapers' team, care of orphans in Grace Children's home, ministering to widows in practical and spiritual ways, sharing the Gospel in a rehabilitation home; church planting; grass roots training for untrained pastors and more. Persecution of Christians in India is adding to the many challenges they face.

**Morven Collington, New Destiny, Brazil (based in Scotland)** who visited New Destiny in the summer. The farm provides a place of love, peace and fun for children from slums where abuse, violence and drug abuse are rife as well as giving hope of another new destiny. ND also supports mums, and many attended an Alpha group.

**Craig & Amanda Cunningham, Latin Link, Bolivia** - their work as a pastor of an International Church and supporter of short-term workers in Bolivia has continued in 2023, but will see big changes in the year ahead.

**Janie Beattie, Barcelona Mission** continues to help in the mission and appreciates our prayers – she manages to join one of our small groups via Zoom!

**Agencies we support include Tearfund, Christian Aid and The Well.**

- 🌐 2023 Christmas offerings were sent to Tearfund for their Middle East Appeal
- 🌐 The local Christian Aid Committee held a fundraising concert in March and a coffee morning in October. Giving was encouraged during Christian Aid week in May.
- 🌐 Several of our members volunteer at The Well, serving ethnic minorities through one-to-one advice consultations and friendship building activities.

## Staff team

The staff team exists to support those employed directly by the church, to make recommendations to the Kirk Session about staff remuneration, and to oversee all aspects of staff employment and well-being. Our directly employed staff at the end of 2023 were our Facilities Co-ordinator (Local Mission) Alan Hudson, our church worker Andy McArthur, our cleaner Liz Johnston, and our Pastoral Assistant Kate Airlie.

- the team normally meets twice annually, but in 2023 several additional meetings took place to deal with a number of employment issues which arose
- annual appraisals were carried out by the line managers of the employed staff and reported on in November

- salary reviews were undertaken in the light of all the factors currently affecting individual earnings

#### Aims for 2024

- encourage our staff to be fulfilled in their service of the congregation
- review the range of responsibilities of each of our staff
- encourage our staff to play their part as members of the church family
- be diligent in providing guidance and direction to our staff
- continue to review group membership and encourage new people with appropriate skills to join

## Communication team

In 2023, the communication team continued to explore and develop the use of ChurchSuite,



the database tool which now forms the

backbone of our 'in house' communications. We send out our fortnightly email updates, manage our rotas and advertise our events through ChurchSuite, and congregation members who wish to can now access all of this through an App on their phone called MyChurchSuite.

As mentioned above, we have a growing number of people involved in audio-visual work, a crucial part of our Sunday morning worship. We also continue to print our own magazine 'Contact' – there are six editions each year, with most people now reading it online, but still over 100 print copies which are delivered to homes of our older members who may not have internet access.



Facebook, Instagram, and YouTube all feature as ways of promoting our services and events, and this year it has been great to add regular weekly podcasts of the morning service reading and sermon.

In 2023 we also delivered Easter and Christmas cards to every home in our parish, inviting our community to join us in worship and special events at these celebratory times of the year. We have a great team of volunteers who make all this possible!

## Property team

The property team has responsibility for the care, maintenance, and development of our buildings – the manse, our two church buildings [the Burnside building and the Blairbeth building] and the former church officer's flat at 11 Church Avenue, opposite the Burnside building.

- The team has nine members currently who meet quarterly to review progress on actions, plan work and approve budget proposals. There is no convenor.
- Alan Hudson, our facilities coordinator ensures that users of the church buildings have all they need and feel welcome when they use our premises. The buildings are widely used both by congregational organisations and community groups. There is also a regular programme of safety inspections of electricity and gas equipment in all our buildings.

## Heating system improvements project

The upgrades to the heating system at the Burnside Building was completed in 2023. This included the replacement of 5 old boilers with 3 new ones. There are some small improvements that are still to be made to ensure the heating system is functioning as efficiently as it can be. These are minor and will be completed in 2024.

## 11 Church Avenue

It is great to see the flat at 11 Church Avenue being occupied again. A Ukrainian family who were living locally, moved in to the flat in the early part of 2023. This follows an extensive refurbishment of the flat following the damage caused by dry rot caused by a leak from the bathroom in the flat above. Ronnie Forrest coordinated much of the work along with Alan Hudson.

## Burnside Building

The Burnside Building continues to be a great space for community groups to meet and run events as well as our own church organised events. Our Facilities Coordinator, Alan Hudson, ensures that the building is maintained to provide a warm, clean, and welcoming space for all groups. Along with the general maintenance items like tending to the garden and small repairs, Alan has been working with contractors to investigate the source of water ingress and dampness in Store 1 and the Dungeon. These investigatory works were completed at the end of 2023 with the remediation works planned for 2024. Some plumbing upgrades were also completed in 2023 to ensure we are managing the risk of legionella, as well as upgrades to the taps in the ladies bathroom. As with most older, traditional buildings, stone and roofing repairs were carried out throughout the year.

No work was carried out at the Manse or at the Blairbeth Building during 2023.

The Property Team have a schedule of works planned for 2024 to ensure that all buildings are maintained to help facilitate God's work in and through our church family and community.

## Risk Management

During 2023 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
- Inadequate financial reserves
- Lack of compliance with food safety regulations
- Loss of key volunteers
- Lack of financial giving
- 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 2024, 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 2023.

Total freewill offerings (including donations) to the General Fund, Local Mission Fund and Missionary Partner Fund increased during the year by £19,167 (+7.5%) to £275,629. The main reason for the increase was the result of a Gift Day where, excluding Gift Aid, there were additional offerings received totalling £19,385. We have historically held a Gift Day every two years and it is important to note that without these Gift Days, there would have been substantial deficits to deal with. Income from our open plate increase to £3,138 but still £777 less than it was pre-pandemic. There was a further reduction in giving received from freewill envelopes with it falling to £9,672 from £14,552 in 2022. This very much highlights the changing shape of the demographic of the congregation. Our freewill offerings are now predominantly received by standing order with 80% of the income coming via this payment method.

The number of donors making an offering during the year reduced by a further 23 to 175 meaning a reduction of 37 from 2021. The average freewill offering (excluding gift aid) per donor to the three main funds increased from £1,285 per annum to £1,552 per annum, with the 26 elders acting as trustees during the year contributing average freewill offerings of £4,371 per annum, an increase of 26%. The impact of having a Gift Day has impacted positively on both of these averages.

Total income across all funds increased by £25,474 (+7.0%) to £390,253. Following the work done to our property on Church Avenue, we received rental income of £5,640. We are delighted that we have been able to support our new tenant in the last 12 months and make use of the property appropriately. During the year, legacies of £5,051 were received but it is important to note that these gifts are one offs, and we give thanks for them but must not rely on them to help fund our regular financial commitments.

Total expenditure and distributions across all funds increased by £49,350 (12.3%) to £452,196. Staff costs increased by £8,107 (8.8%) to £99,763. Building and property costs, including fabric expenditure, increased by £66,746 (87.1%) to £143,356. It is important to note that included with the £143,356 was expenditure totalling £82,215 for the new boilers. Excluding the new boiler costs, building and property costs reduced by £15,469 because of an underspend in our Fabric Fund. Other local costs reduced by £341 (-1.2%) to £28,964. Ministry, mission and aid allocations reduced by £25,502 (-12.5%) to £177,913 and the cost of the independent examination of the accounts increased to £2,200.

During 2023 the General Fund increased by £7,877 to £34,537. This included a General Fund surplus (after routine year end fund transfers) of £7,335 after accounting for the annual inflationary increase in the fund of £542. Our General Fund balance remains low and with increased cost pressures coming 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 increased by £4,057 to £246,047. The General Fund surplus was arrived at after accounting for a decrease in expenditure of £17,486 (-7.5%) offset by fund transfers of £21,970. The fund transfers reduced by £18,263 mainly due to there being no deficit in the Local Mission Fund (£14,474 in 2022).

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 £18,714 to £87,204. Expenditure within the Local Mission Fund increased by £4,240 (5.1%) 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 £913 of offerings and tax recovery were earmarked specifically for individual missionary partners.

The budget for 2024 is summarised in Appendix VI. The total offering budget is approximately £303,000. With regards to the 2024 expenditure budget, costs have been budgeted based on continued inflationary increases. The largest expected increase we will have in 2024 is from our gas and electricity costs which we are forecasting will increase by £12,000 (rising by another £6,500 in 2025 in addition to this).



These are challenging financial circumstances for both our congregation and the wider national church. We give thanks to God for the resources we received in 2023. 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 2024 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 2023 was £34,537. Designated Fund balances (excluding fixed assets funds) totalled £74,921. Hence, total free reserves (excluding fixed assets funds) as at 31 December 2023 amounted to £109,458. 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 2021 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	John O MacLean - <b>Resigned 26 Jan 23</b>	Alan R Robertson
Andrew Campbell	Marjory MacLean - <b>Resigned 30 May 23</b>	Jennifer A Robertson
Irene Craigie	Catherine W May	Carolyn Sampson
Leigh M Galloway	Marjorie McLennan	James Suttie - <b>Resigned 7 Mar 23</b>
John C R Gordon	Roy Mills	I Linda Suttie - <b>Resigned 7 Mar 23</b>
John A Hunter	Sandra M Monaghan	Andrew C Telfer
Kenneth R Keys	Helen Morrison	Alan S Thomson
Ian Macdonald	Charles M Neil	J Andrea Thomson
Christopher J Mackintosh	Una AD Neil	William T S Wilson
Lesley NM Mackintosh	C John Redshaw	Gary B Wylie

### Principal Office Bearers

Minister:	Rev. William T S Wilson
Session Clerks:	Leigh Galloway and Gary Wylie
Treasurer:	Andrew C Telfer

<b>Independent Examiner:</b>	William Vernall CA, Milne Craig, Chartered Accountants, Abercorn House, 79 Renfrew Road, Paisley PA3 4DA
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### 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 Milne Craig, Chartered Accountants has been appointed to act as independent examiner to the charity.

Approved by the Trustees and signed on their behalf by



Session Clerk  
21 March 2024

**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 2023 which are set out on pages 21 to 38.

**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  
Milne Craig  
Chartered Accountants  
Abercorn House  
79 Renfrew Road  
Paisley  
PA3 4DA**

21 March 2024

**Burnside Blairbeth Church of Scotland**  
**Statement of Financial Activities**  
**Year ended 31 December 2023**

	Note	2023			Total 2023	2022			Total 2022
		Unrestricted Funds		Restricted Funds		Unrestricted Funds		Restricted Funds	
		General	Designated			General	Designated		
	£	£	£	£	£	£	£	£	
<b>Income from:</b>									
Donations and legacies	2	226,491		140,373	366,864	228,363	-	121,265	349,628
Charitable activities	3	2,890		1,076	3,966	4,497		251	4,748
Investment income	4	3,782	1,681	1,076	6,538	1,423	325	948	2,695
Other income	5	12,885		-	12,885	7,707		-	7,707
<b>Total income</b>		<u>246,047</u>	<u>1,681</u>	<u>142,525</u>	<u>390,253</u>	<u>241,990</u>	<u>325</u>	<u>122,464</u>	<u>364,779</u>
<b>Expenditure on:</b>									
Charitable activities	6	214,000	13,528	222,467	449,996	231,826	26,906	142,253	400,986
Governance costs: Independent examiner		2,200			2,200	1,860			1,860
<b>Total expenditure</b>		<u>216,200</u>	<u>13,528</u>	<u>222,467</u>	<u>452,196</u>	<u>233,686</u>	<u>26,906</u>	<u>142,253</u>	<u>402,846</u>
<b>Net income / (expenditure) before gains and losses on investments</b>		<b>29,847</b>	<b>(11,847)</b>	<b>(79,943)</b>	<b>(61,943)</b>	<b>8,304</b>	<b>(26,581)</b>	<b>(19,790)</b>	<b>(38,067)</b>
Net Gains / (losses) on assets and investments				130	130		75,000	(337)	74,663
<b>Net income / (expenditure)</b>		<u>29,847</u>	<u>(11,847)</u>	<u>(79,813)</u>	<u>(61,813)</u>	<u>8,304</u>	<u>48,419</u>	<u>(20,127)</u>	<u>36,596</u>
Transfers between funds		(21,970)	21,970	-	-	(40,233)	25,759	14,474	-
Gains/(Losses) on revaluation of fixed assets			-		-				-
<b>Net movement in funds</b>		<u>7,877</u>	<u>10,123</u>	<u>(79,813)</u>	<u>(61,813)</u>	<u>(31,929)</u>	<u>74,177</u>	<u>(5,653)</u>	<u>36,596</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		26,660	644,799	91,397	762,856	58,589	570,621	97,050	726,260
<b>Total funds carried forward</b>		<u>34,537</u>	<u>654,921</u>	<u>11,584</u>	<u>701,042</u>	<u>26,660</u>	<u>644,799</u>	<u>91,397</u>	<u>762,856</u>

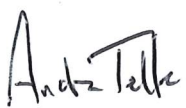
The notes on pages 23 to 38 form an integral part of these financial statements.




**Burnside Blairbeth Church of Scotland**  
**Balance Sheet**  
**As at 31 December 2023**

		2023	2022
		£	£
	Note		
<b>Fixed assets</b>			
Tangible fixed assets	8	580,000	580,000
Investments	9	2,360	2,231
		<u>582,360</u>	<u>582,231</u>
<b>Current Assets</b>			
Debtors	10	13,496	11,765
Short Term Deposits		94,342	187,748
Interest Bearing Bank Accounts		47,869	13,056
Cash on hand		5	207
		<u>155,712</u>	<u>212,777</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	11	37,030	32,152
<b>Net Current Assets</b>		<u>118,682</u>	<u>180,625</u>
<b>Net Assets</b>		<u><u>701,042</u></u>	<u><u>762,856</u></u>
<b>Funds</b>			
Unrestricted general fund	14	34,537	26,660
Unrestricted designated funds	15	654,921	644,799
Restricted funds	16	11,584	91,397
<b>Total Funds</b>		<u><u>701,042</u></u>	<u><u>762,856</u></u>

The financial statements were approved by the Kirk Session on 21 March 2024.  
 For and on behalf of the Trustees:

  
 Andrew C Telfer  
 Treasurer

  
 Gary Wylie  
 Session Clerk

The notes on pages 23 to 38 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.

Burnside Blairbeth Church of Scotland  
Notes to Financial Statements (continued)  
Year ended 31 December 2023

	Unrestricted Funds 2023		Restricted Funds 2023	Total 2023	Unrestricted Funds 2022		Restricted Funds 2022	Total 2022
	General	Designated			General	Designated		
	£	£	£	£	£	£	£	£
<b>2. Donations and legacies</b>								
<b>Offerings</b>								
<i>General Fund, Local Mission Fund and Missionary Partner Fund offerings:</i>								
Gift aid	158,790		92,492	251,282	155,222		76,820	232,042
Non gift aid	12,935		7,454	20,389	12,783		9,508	22,291
Open plate	3,138			3,138	1,659			1,659
Donations	595			595	470			470
<b>Total freewill offerings</b>	<b>175,458</b>	<b>-</b>	<b>99,946</b>	<b>275,404</b>	<b>170,134</b>	<b>-</b>	<b>86,328</b>	<b>256,461</b>
<b>Offerings for other purposes</b>		<b>-</b>	<b>15,425</b>	<b>15,425</b>		<b>-</b>	<b>12,482</b>	<b>12,482</b>
<b>Total offerings &amp; donations</b>	<b>175,458</b>	<b>-</b>	<b>115,371</b>	<b>290,829</b>	<b>170,134</b>	<b>-</b>	<b>98,809</b>	<b>268,943</b>
Tax recoverable on freewill offerings	44,742		22,292	67,033	42,228		19,215	61,443
Tax recoverable on other offerings			1,750	1,750			1,655	1,655
<b>Total tax recoverable</b>	<b>44,742</b>	<b>-</b>	<b>24,042</b>	<b>68,784</b>	<b>42,228</b>	<b>-</b>	<b>20,870</b>	<b>63,098</b>
<b>Total offerings and tax recoverable</b>	<b>220,200</b>	<b>-</b>	<b>139,413</b>	<b>359,613</b>	<b>212,362</b>	<b>-</b>	<b>119,680</b>	<b>332,041</b>
<b>Legacies</b>								
Legacy - 2023	5,051		-	5,051	14,162		-	14,162
<b>Total legacies</b>	<b>5,051</b>	<b>-</b>	<b>-</b>	<b>5,051</b>	<b>14,162</b>	<b>-</b>	<b>-</b>	<b>14,162</b>
<b>Other donations</b>								
Contributions from congregational organisations	1,240			1,240	1,840			1,840
Guild capitation fees, projects & other income			960	960			1,585	1,585
<b>Total other donations</b>	<b>1,240</b>	<b>-</b>	<b>960</b>	<b>2,200</b>	<b>1,840</b>	<b>-</b>	<b>1,585</b>	<b>3,425</b>
<b>Total donations and legacies</b>	<b>226,491</b>	<b>-</b>	<b>140,373</b>	<b>366,864</b>	<b>228,363</b>	<b>-</b>	<b>121,265</b>	<b>349,628</b>

**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	Funds		Funds		Funds		Funds	
	2023		2023	2023	2022		2022	2022
	General	Designated			General	Designated		
	£	£	£	£	£	£	£	£
<b>3. Income from charitable activities</b>								
Weddings and Funerals	2,890			2,890	4,497			4,497
Guild coffee mornings and fayres			1,076	1,076			251	251
	<b>2,890</b>	<b>-</b>	<b>1,076</b>	<b>3,966</b>	<b>4,497</b>	<b>-</b>	<b>251</b>	<b>4,748</b>
<b>4. Investment income</b>								
Deposit interest	2,361	1,681	990	5,031	231	325	894	1,450
Bank interest	593		35	628	365		10	375
Dividends received			51	51			44	44
Endowment income	827			827	827			827
	<b>3,782</b>	<b>1,681</b>	<b>1,076</b>	<b>6,538</b>	<b>1,423</b>	<b>325</b>	<b>948</b>	<b>2,696</b>
<b>5. Other income</b>								
<i>Grants</i>								
South Lanarkshire Council	800			800	1,816			1,816
	800	-	-	800	1,816	-	-	1,816
Contributions re use of premises	6,445			6,445	5,891			5,891
Rental of 11 Church Avenue	5,640			5,640	-			-
	<b>12,885</b>	<b>-</b>	<b>-</b>	<b>12,885</b>	<b>7,707</b>	<b>-</b>	<b>-</b>	<b>7,707</b>



**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

Notes / Appendix	Unrestricted Funds 2023		Restricted Funds 2023	Total 2023	Unrestricted Funds 2022		Restricted Funds 2022	Total 2022
	General	Designated			General	Designated		
	£	£	£	£	£	£	£	£
<b>6. Analysis of Expenditure</b>								
<b>Costs of charitable activities</b>								
<i>National ministry and mission &amp; wider work</i>								
	<b>Note 6.1</b>							
Church of Scotland contributions	120,104			120,104	144,459			144,459
Other mission, outreach and aid allocations	1,000		56,809	57,809	1,000		57,956	58,956
	<b>121,104</b>	<b>-</b>	<b>56,809</b>	<b>177,913</b>	<b>145,459</b>	<b>-</b>	<b>57,956</b>	<b>203,415</b>
<i>Local staff costs</i>								
Wages, salaries and national insurance	<b>Note 6.2</b>	20,476	71,353	91,829	16,932		67,643	84,575
Pension costs	<b>Note 6.2</b>	398	4,851	5,250	497		4,632	5,129
Travelling and other expenses		1,385	-	1,385	1,142		249	1,392
Training and development			1,000	1,000			440	440
Pulpit supply and visiting speakers		300		300	120			120
Depute musicians		-		-	-			-
Gifts to trustees and staff	<b>Note 6.2</b>			-				-
		<b>22,559</b>	<b>-</b>	<b>77,204</b>	<b>18,692</b>	<b>-</b>	<b>72,964</b>	<b>91,656</b>
<i>Building &amp; property costs</i>								
Heating and lighting		16,593		16,593	17,920			17,920
Insurance		10,923		10,923	9,967			9,967
Water charges		3,682		3,682	3,961			3,961
Organ fund expenditure				-				-
Fabric fund expenditure	<b>App. I</b>		13,328	82,215		22,627	6,383	29,009
Maintenance and service costs		13,305		13,305	10,603			10,603
Cleaning materials		675		675	1,075			1,075
Council tax								
Manse		2,798		2,798	2,676			2,676
11 Church Avenue		(164)		(164)	1,399			1,399
		<b>47,812</b>	<b>13,328</b>	<b>82,215</b>	<b>47,601</b>	<b>22,627</b>	<b>6,383</b>	<b>76,610</b>
<i>Other local costs</i>								
Children's work		(422)		(422)	(239)			(239)
Youth work		3,521		3,521	2,868			2,868
Mission and outreach		3,438		3,438	4,405	874		5,279
Adult nurture and pastoral care		1,240		1,240	1,176			1,176
Church music costs and copyright licence		1,956		1,956	949			949
Church flowers		60		60	102			102
Catering and tea, coffee (surplus)		(407)		(407)	(127)			(127)
Guild costs			6,184	6,184			4,891	4,891
Printing and stationery		2,652		2,652	1,897			1,897
Sound system and audio visual equipment		-	200	200	92	3,405		3,497
Office costs		4,776		4,776	2,757			2,757
Telephones, e-mail and website		2,207		2,207	2,746			2,746
Postage		-		-	-			-
Distribution of Life & Work		54		54	(18)			(18)
TV Licences		318		318	318			318
Advertising		-		-	123			123
Food hygiene training		-		-	-			-
Communion wine		-		-	-			-
Bank charges		1,871	55	1,926	1,828		60	1,888
Payroll bureau		1,262		1,262	1,200			1,200
		<b>22,525</b>	<b>200</b>	<b>6,239</b>	<b>20,075</b>	<b>4,279</b>	<b>4,951</b>	<b>29,305</b>
		<b>214,000</b>	<b>13,528</b>	<b>222,467</b>	<b>231,826</b>	<b>26,906</b>	<b>142,253</b>	<b>400,986</b>

Burnside Blairbeth Church of Scotland  
Notes to Financial Statements (continued)  
Year ended 31 December 2023

Appendix	Unrestricted Funds 2023			Restricted Funds 2023	Total 2023	Unrestricted Funds 2022		Restricted Funds 2022	Total 2022
	General	Designated				General	Designated		
	£	£	£	£	£	£	£	£	£
<b>6. Analysis of Expenditure</b>									
<b>Costs of charitable activities (continued)</b>									
<b>6.1 National ministry and mission &amp; wider work</b>									
<i>Church of Scotland contributions:</i>									
Church of Scotland Ministries & Mission contribution	113,077			113,077	136,385				136,385
Glasgow Presbytery dues	7,027			7,027	8,074				8,074
	<u>120,104</u>	<u>-</u>	<u>-</u>	<u>120,104</u>	<u>144,459</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,459</u>
<i>Other mission and outreach allocations:</i>									
<i>Distributions and donations:</i>									
General Fund distributions	II	1,000		1,000	1,000				1,000
Local Mission Fund distribution	II			10,000	10,000			10,000	10,000
Missionary Partner Fund (overseas) distributions	II			35,913	35,913			37,375	37,375
Scripture Union Scotland Holiday Sponsorship	II			300	300			1,163	1,163
Offerings and donations for special purposes	II			10,596	10,596			9,419	9,419
Sunday Club Fund distributions	II			-	-			-	-
Guild donations	II			-	-			-	-
		<u>1,000</u>	<u>-</u>	<u>56,809</u>	<u>57,809</u>	<u>1,000</u>	<u>-</u>	<u>57,956</u>	<u>58,956</u>
		<u><b>121,104</b></u>	<u><b>-</b></u>	<u><b>56,809</b></u>	<u><b>177,913</b></u>	<u><b>145,459</b></u>	<u><b>-</b></u>	<u><b>57,956</b></u>	<u><b>203,415</b></u>

**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:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Pastoral Care (part-time)	1	1
Community Outreach, Children's and Youth Development	1	1
Facilities Management	1	1
Music (part-time)	0	1
Cleaning (part-time)	1	1
	<u><b>4</b></u>	<u><b>5</b></u>

**Employment costs**

	<b>Unrestricted</b>		<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>		<b>Funds</b>	<b>2023</b>	<b>2022</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>General</b>	<b>Designated</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Wages and salaries</b>					
Wages and salaries	20,441		70,306	90,747	83,426
Social security costs (national insurance)	35		1,047	1,082	1,149
<b>Wages, salaries and social security costs</b>	<u>20,476</u>	<u>-</u>	<u>71,353</u>	<u>91,829</u>	<u>84,575</u>
Pension costs	398		4,851	5,250	5,129
<b>Total employment costs</b>	<u><b>20,874</b></u>	<u><b>-</b></u>	<u><b>76,204</b></u>	<u><b>97,079</b></u>	<u><b>89,704</b></u>

No employee received remuneration of over £60,000 in the year (2022: 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 £30,135 (2022: £28,700) and the maximum stipend (in the fifth and subsequent years) was £37,032 (2022: £35,269).

**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 £4,182 (2022: £3,818) including council tax.

During the year total freewill offerings (excluding special offerings) including gift aid tax of £141,591 (2022: £134,045) was donated to the congregation from the 26 elders (2022: 31 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.

**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

	<b>Buildings</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£
<b>8. Tangible Fixed Assets</b>			
<b>Valuation</b>			
At 1 January 2023	580,000	580,000	505,000
Revaluation	-	-	75,000
At 31 December 2023	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>
<b>Accumulated Depreciation</b>			
At 1 January 2023		-	-
Revaluation		-	-
Charge for year		-	-
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 1 January 2023	<u>580,000</u>	<u>580,000</u>	<u>505,000</u>
At 31 December 2023	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>

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 2023.

**9. Fixed Asset Investments**

	<b>2023</b>	<b>2022</b>
	£	£
Market value at 1 January 2023	2,231	2,568
Purchases	-	-
Sale Proceeds	-	-
Realised gain / (loss) on sale of investments	-	-
Unrealised gain / (loss) on revaluation	130	(337)
Market value at 31 December 2023	<u>2,360</u>	<u>2,231</u>
Investments at cost 31 December 2023	<u>1,222</u>	<u>1,222</u>

**Analysis of Investments:**

	<b>Units</b>	<b>Cost</b>	<b>Market Value</b>	
			<b>2023</b>	<b>2022</b>
			£	£
<b>Church of Scotland Investors Trust - Growth Fund</b>	200	100	1,166	1,080
<b>Church of Scotland Investors Trust - Income Fund</b>	109	1,122	1,194	1,151
		<u>1,222</u>	<u>2,360</u>	<u>2,231</u>

All investments are held within the UK.

**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>10. Debtors</b>		
Gift aid tax recoverable	7,732	7,411
Prepayments and accrued income	5,764	4,354
	<u><b>13,496</b></u>	<u><b>11,765</b></u>

**11. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Special offerings and donations held for restricted purposes	7,305	7,081
Trade creditors	4,524	5,667
Accruals	25,201	19,403
	<u><b>37,030</b></u>	<u><b>32,152</b></u>

**12. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	580,000	-	580,000	580,000
Investments	-	-	2,360	2,360	2,231
Current Assets	64,262	74,921	16,530	155,712	212,777
Current Liabilities	(29,725)	-	(7,305)	(37,030)	(32,152)
<b>Net Assets at 31 December 2023</b>	<u><b>34,537</b></u>	<u><b>654,921</b></u>	<u><b>11,584</b></u>	<u><b>701,042</b></u>	<u><b>762,856</b></u>

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>General</b>	<b>Designated</b>		<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	580,000	-	580,000
Investments	-	-	2,231	2,231
Current Assets	51,730	64,799	96,248	212,777
Current Liabilities	(25,070)	-	(7,081)	(32,151)
<b>Net Assets at 31 December 2022</b>	<u><b>26,660</b></u>	<u><b>644,799</b></u>	<u><b>91,397</b></u>	<u><b>762,856</b></u>

**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.



**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

**14. Unrestricted General Fund**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income from:</b>		
<b>Donations and legacies</b>		
Offerings	175,458	170,134
Tax recoverable	44,742	42,228
	<u>220,200</u>	<u>212,363</u>
Legacies	5,051	14,161
Other donations	1,240	1,840
<b>Total donations and legacies</b>	<b><u>226,491</u></b>	<b><u>228,363</u></b>
<b>Charitable activities</b>	<b>2,890</b>	<b>4,497</b>
<b>Investment income</b>	<b>3,782</b>	<b>1,423</b>
<b>Other income</b>	<b>12,885</b>	<b>7,707</b>
<b>Total income</b>	<b><u>246,047</u></b>	<b><u>241,990</u></b>
<b>Expenditure on:</b>		
<b>Charitable activities:</b>		
National ministry and mission & wider work	121,104	145,459
Local staff costs	22,559	18,692
Building & property costs	47,812	47,601
Other local costs	22,525	20,075
<b>Total expenditure on Charitable activities</b>	<b><u>214,000</u></b>	<b><u>231,826</u></b>
<b>Governance costs: Independent examiner's fee</b>	<b><u>2,200</u></b>	<b><u>1,860</u></b>
<b>Net income / (expenditure)</b>	<b><u>29,847</u></b>	<b><u>8,304</u></b>
<b>Transfers between funds</b>		
To Local Mission fund	-	(14,474)
To Fabric fund	(18,720)	(22,509)
To Carpet fund	(1,000)	(1,000)
To Communications fund	(2,250)	(2,250)
<b>Total transfers between funds</b>	<b><u>(21,970)</u></b>	<b><u>(40,233)</u></b>
<b>Net movement in funds</b>	<b>7,877</b>	<b>(31,929)</b>
<b>Total funds brought forward</b>	<b>26,660</b>	<b>58,589</b>
<b>Total funds carried forward</b>	<b><u>34,537</u></b>	<b><u>26,660</u></b>

**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.

**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

**15. Unrestricted Designated Funds**

	<b>Fabric Fund</b>	<b>Communications Fund</b>	<b>Organ Fund</b>	<b>Carpet Fund</b>	<b>National Giving Day Fund</b>	<b>Fixed Assets Fund</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£	£	£	£
<b>Income from:</b>								
<b>Incoming resources from generated funds</b>								
Voluntary income							-	-
Investment income	608	411	277	385			1,681	325
<b>Incoming resources from charitable activities</b>								
							-	-
<b>Other incoming resources</b>								
							-	-
<b>Total incoming resources</b>	<b>608</b>	<b>411</b>	<b>277</b>	<b>385</b>	<b>-</b>	<b>-</b>	<b>1,681</b>	<b>325</b>
<b>Expenditure on:</b>								
Cost of generating funds							-	-
Charitable activities	13,328	200					13,528	26,906
Governance costs							-	-
<b>Total resources expended</b>	<b>13,328</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,528</b>	<b>26,906</b>
<b>Net income / (expenditure) before gains and losses on investments</b>	<b>(12,720)</b>	<b>211</b>	<b>277</b>	<b>385</b>	<b>-</b>	<b>-</b>	<b>(11,847)</b>	<b>(26,581)</b>
Net Gains /(losses) on assets							-	75,000
<b>Net income / (expenditure)</b>	<b>(12,720)</b>	<b>211</b>	<b>277</b>	<b>385</b>	<b>-</b>	<b>-</b>	<b>(11,847)</b>	<b>48,419</b>
<b>Transfers between funds</b>								
From / (to) general fund	18,720	2,250	-	1,000			21,970	25,759
<b>Total transfers between funds</b>	<b>18,720</b>	<b>2,250</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>21,970</b>	<b>25,759</b>
<b>Net movement in funds</b>	<b>6,000</b>	<b>2,461</b>	<b>277</b>	<b>1,385</b>	<b>-</b>	<b>-</b>	<b>10,123</b>	<b>74,178</b>
<b>Total funds brought forward</b>	<b>20,000</b>	<b>6,906</b>	<b>6,085</b>	<b>11,464</b>	<b>20,344</b>	<b>580,000</b>	<b>644,799</b>	<b>570,621</b>
<b>Total funds carried forward</b>	<b>26,000</b>	<b>9,367</b>	<b>6,362</b>	<b>12,849</b>	<b>20,344</b>	<b>580,000</b>	<b>654,921</b>	<b>644,799</b>

	<b>Fabric Fund</b>	<b>Communications Fund</b>	<b>Organ Fund</b>	<b>Carpet Fund</b>	<b>National Giving Day Fund</b>	<b>Fixed Assets Fund</b>	<b>Total 2022</b>
	£	£	£	£	£	£	£
<b>Income from:</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income							-
Investment income	118	80	53	75			325
<b>Expenditure on:</b>							
Charitable activities	22,627	3,405			874		26,906
<b>Net income / (expenditure) before gains and losses on investments</b>	<b>(22,509)</b>	<b>(3,326)</b>	<b>53</b>	<b>75</b>	<b>(874)</b>	<b>-</b>	<b>(26,581)</b>
Net Gains /(losses) on assets						75,000	75,000
<b>Net income / (expenditure)</b>	<b>(22,509)</b>	<b>(3,326)</b>	<b>53</b>	<b>75</b>	<b>(874)</b>	<b>75,000</b>	<b>48,419</b>
<b>Transfers between funds</b>							
From / (to) general fund	22,509	2,250	-	1,000			25,759
<b>Total transfers between funds</b>	<b>22,509</b>	<b>2,250</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>25,759</b>
<b>Net movement in funds</b>	<b>-</b>	<b>(1,076)</b>	<b>53</b>	<b>1,075</b>	<b>(874)</b>	<b>75,000</b>	<b>74,178</b>
<b>Total funds brought forward</b>	<b>20,000</b>	<b>7,982</b>	<b>6,032</b>	<b>10,389</b>	<b>21,218</b>	<b>505,000</b>	<b>570,621</b>
<b>Total funds carried forward</b>	<b>20,000</b>	<b>6,906</b>	<b>6,085</b>	<b>11,464</b>	<b>20,344</b>	<b>580,000</b>	<b>644,799</b>

**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.

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 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>														
Donations and legacies	87,201	35,949	-	-	750	10,596					5,876	-	140,373	121,265
Charitable activities											1,076	-	1,076	251
Investment income	3	18	891	-	-	-	72	0	17	75	-	-	1,076	948
Other Income	-												-	-
<b>Total income</b>	<b>87,204</b>	<b>35,967</b>	<b>891</b>	<b>-</b>	<b>750</b>	<b>10,596</b>	<b>72</b>	<b>0</b>	<b>17</b>	<b>75</b>	<b>6,952</b>	<b>-</b>	<b>142,525</b>	<b>122,464</b>
<b>Expenditure on:</b>														
Charitable activities	87,204	35,968	82,215	-	300	10,596	-	-	-	-	6,184	-	222,467	142,253
Governance costs													-	-
<b>Total expenditure</b>	<b>87,204</b>	<b>35,968</b>	<b>82,215</b>	<b>-</b>	<b>300</b>	<b>10,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,184</b>	<b>-</b>	<b>222,467</b>	<b>142,253</b>
<b>Net income / (expenditure) before gains and losses on investments</b>	<b>0</b>	<b>(0)</b>	<b>(81,325)</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>72</b>	<b>0</b>	<b>17</b>	<b>75</b>	<b>768</b>	<b>-</b>	<b>(79,943)</b>	<b>(19,790)</b>
Net Gains / (losses) on investments							86			44			130	(337)
<b>Net income / (expenditure)</b>	<b>0</b>	<b>(0)</b>	<b>(81,325)</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>158</b>	<b>0</b>	<b>17</b>	<b>119</b>	<b>768</b>	<b>-</b>	<b>(79,813)</b>	<b>(20,127)</b>
<b>Transfers between funds</b>														
From / (to) general fund	-												-	14,474
<b>Total transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,474</b>
<b>Net movement in funds</b>	<b>0</b>	<b>(0)</b>	<b>(81,325)</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>158</b>	<b>0</b>	<b>17</b>	<b>119</b>	<b>768</b>	<b>-</b>	<b>(79,813)</b>	<b>(5,653)</b>
<b>Total funds brought forward</b>	<b>0</b>	<b>-</b>	<b>84,889</b>	<b>-</b>	<b>666</b>	<b>-</b>	<b>1,532</b>	<b>18</b>	<b>1,427</b>	<b>1,725</b>	<b>1,051</b>	<b>89</b>	<b>91,397</b>	<b>97,050</b>
<b>Total funds carried forward</b>	<b>0</b>	<b>(0)</b>	<b>3,564</b>	<b>-</b>	<b>1,116</b>	<b>-</b>	<b>1,690</b>	<b>18</b>	<b>1,444</b>	<b>1,844</b>	<b>1,819</b>	<b>89</b>	<b>11,584</b>	<b>91,397</b>

	Local Mission Fund	Missionary Partners Fund	Special Fabric & Communications Fund	Sunday Clubs Fund	Scripture Union Scotland 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 2022	
	£	£	£	£	£	£	£	£	£	£	£	£	£	
<b>Income from:</b>														
Donations and legacies	68,490	37,428	-	-	1,163	9,419					4,766	-	121,265	
Charitable activities											251	-	251	
Investment income	-	7	856	-	-	-	31	0	3	50	-	-	948	
Other Income	-												-	
<b>Total income</b>	<b>68,490</b>	<b>37,435</b>	<b>856</b>	<b>-</b>	<b>1,163</b>	<b>9,419</b>	<b>31</b>	<b>0</b>	<b>3</b>	<b>50</b>	<b>5,017</b>	<b>-</b>	<b>122,464</b>	
<b>Expenditure on:</b>														
Charitable activities	82,964	37,435	6,383	-	1,163	9,419	-	-	-	-	4,891	-	142,253	
<b>Net income / (expenditure) before gains and losses on investments</b>	<b>(14,474)</b>	<b>0</b>	<b>(5,527)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>3</b>	<b>50</b>	<b>126</b>	<b>-</b>	<b>(19,790)</b>	
Net Gains / (losses) on investments							(128)			(209)			(337)	
<b>Net income / (expenditure)</b>	<b>(14,474)</b>	<b>0</b>	<b>(5,527)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(97)</b>	<b>0</b>	<b>3</b>	<b>(159)</b>	<b>126</b>	<b>-</b>	<b>(20,127)</b>	
<b>Transfers between funds</b>														
From / (to) general fund	14,474												-	14,474
<b>Total transfers between funds</b>	<b>14,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,474</b>
<b>Net movement in funds</b>	<b>(0)</b>	<b>0</b>	<b>(5,527)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(97)</b>	<b>0</b>	<b>3</b>	<b>(159)</b>	<b>126</b>	<b>-</b>	<b>(5,653)</b>	
<b>Total funds brought forward</b>	<b>0</b>	<b>-</b>	<b>90,415</b>	<b>-</b>	<b>666</b>	<b>-</b>	<b>1,629</b>	<b>18</b>	<b>1,424</b>	<b>1,883</b>	<b>924</b>	<b>89</b>	<b>97,050</b>	
<b>Total funds carried forward</b>	<b>(0)</b>	<b>0</b>	<b>84,889</b>	<b>-</b>	<b>666</b>	<b>0</b>	<b>1,532</b>	<b>18</b>	<b>1,427</b>	<b>1,725</b>	<b>1,051</b>	<b>89</b>	<b>91,397</b>	

**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.

**Burnside Blairbeth Church of Scotland**  
**Notes to Financial Statements (continued)**  
**Year ended 31 December 2023**

**17. Financial instruments**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Financial Assets</b>		
Financial assets measured at fair value	2,360	2,231
Financial assets measured at amortised cost	155,712	212,777
	<u>158,073</u>	<u>215,007</u>
<b>Financial Liabilities</b>		
Financial liabilities measured at amortised cost	<u>37,030</u>	<u>32,152</u>

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 2023**

**Appendix I**

**Analysis of Fabric Fund & Communication Fund Expenditure**

	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
	General £	Designated £	£	£	£
<b>Fabric Fund</b>					
<i>Burnside:</i>					
Boiler plant replacement			82,215	82,215	6,383
Stone pointing and roof repairs		6,380		6,380	2,891
Creche and dungeon dampness		2,940		2,940	-
Plumbing Upgrades		2,460		2,460	-
General maintenance		215		215	691
Electrical Upgrades		765		765	-
Tree management		490		490	-
External Lighting				-	544
Internal Redecorations				-	3,175
<i>Blairbeth:</i>					
General maintenance				-	1,014
<i>Manse:</i>					
General maintenance				-	827
<i>11 Church Avenue</i>					
Replacement windows				-	7,616
Decoration				-	1,629
General maintenance		78		78	4,240
	-	<b>13,328</b>	<b>82,215</b>	<b>95,544</b>	<b>29,009</b>
<b>Communications Fund</b>					
Microphones & Adaptors		200		200	-
Live Streaming Equipment				-	2,440
Television for Creche				-	441
Laptop				-	524
	-	<b>200</b>	-	<b>200</b>	<b>3,405</b>
	-	<b>13,528</b>	<b>82,215</b>	<b>95,743</b>	<b>32,414</b>

Burnside Blairbeth Church of Scotland

Year ended 31 December 2023

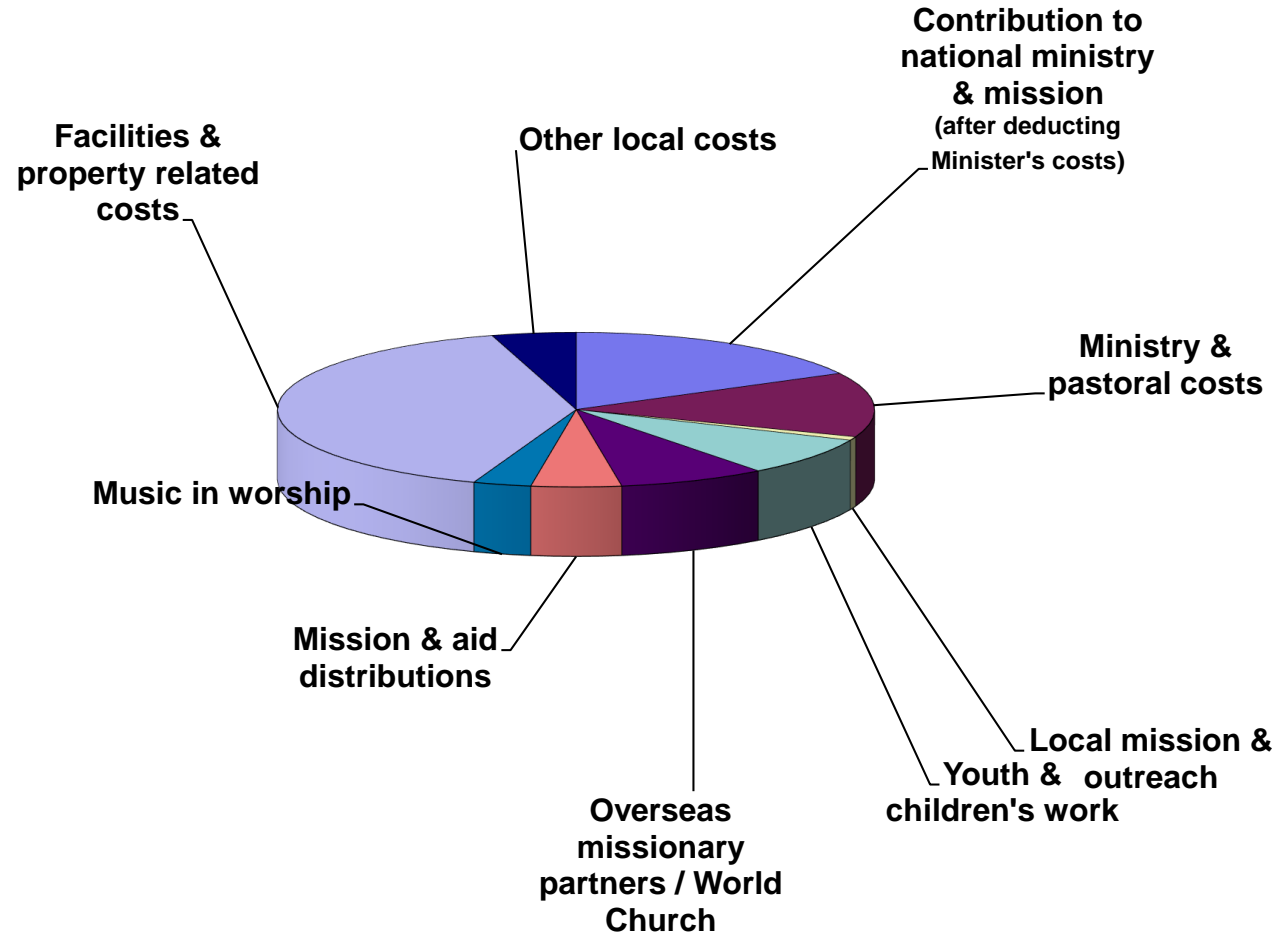
Appendix II

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	Sunday Club Fund Distribution	Guild Fund Donations	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£
<b>Missionary Partners (overseas):</b>									
Carolyn and Miro Tomasovic in the Balkans									
- Missionary Partner Fund			11,000					11,000	11,000
- specific donation to Carolyn & Miro			688					688	375
Satish and Bhumika Chettri in India (with Grace Ministries)									
- Missionary Partner Fund			9,063					9,063	8,000
- specific donation to Satish & Bhumika								-	-
Bernard and Alice 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			4,500					4,500	5,500
- specific donation to Morven								-	0
Andrew Robertson in Bolivia (via Latin Link)									
- Missionary Partner Fund								-	1,000
- specific donations to Andrew								-	-
Craig and Amanda Cunningham in Bolivia (via Latin Link)									
- Missionary Partner Fund			2,500					2,500	2,500
Jerry & Stacy Kramar in the Middle East, East Africa (with Love for the Least)									
- Missionary Partner Fund			2,163					2,163	2,000
- specific donation to Jerry & Stacy								-	-
James Fraser (with Release International)									
- Missionary Partner Fund			2,000					2,000	2,000
2022 Balance to be distributed in 2023								-	1,000
Janie Beattie in Spain									
- Missionary Partner Fund								-	-
<b>Missionary Partners (Scotland):</b>									
Cambuslang & Rutherglen Christian Reachout Trust		10,000			625			10,625	10,000
<b>Other overseas mission and aid distributions:</b>									
TEAR Fund - Christmas Appeal					1,803			1,803	-
TEAR Fund - Earthquake Appeal					2,326			2,326	-
Love for the Least - Christmas Appeal								-	1671.125
Christian Aid - General					188			188	600
<b>Other mission and aid distributions (Scotland):</b>									
The Well	1,000				1,499			2,499	3,437
The Lodging House Mission					300			300	996
Glasgow City Mission					375			375	
Scripture Union Scotland Holiday Sponsorship				300				300	1,163
Scottish Bible Society					125			125	
Scripture Union Scotland - General					-			-	-
Scottish Bible Society - Christmas Appeal								-	1,671
<b>Other charitable donations:</b>									
Salvation Army (Tuesday Coffee Morning)					500			500	-
Blythswood (Tuesday Coffee Morning)					200			200	
Viewcare (Tuesday Coffee Morning)					300			300	
Abbeyfield Nursing Home (Tuesday Coffee Morning)					936			936	488
Local Football Camp - Ukrainian (Tuesday Coffee Morning)								-	100
Service Charities					55			55	90
	<b>1,000</b>	<b>10,000</b>	<b>35,913</b>	<b>300</b>	<b>10,596</b>	<b>-</b>	<b>-</b>	<b>57,809</b>	<b>58,956</b>
<b>Leaving presentation gifts to staff members</b>								-	-
	<b>1,000</b>	<b>10,000</b>	<b>35,913</b>	<b>300</b>	<b>10,596</b>	<b>-</b>	<b>-</b>	<b>57,809</b>	<b>58,956</b>

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

Analysis of Charitable Costs (across all funds)



**Burnside Blairbeth Church of Scotland**

**Year ended 31 December 2023**

**Appendix IV**

**Average Freewill Offerings**

**(includes offerings to General Fund, Local Mission Fund & Missionary Partner Fund)**

	2023	2022
<b>Total Freewill Offerings</b> <b>(net of gift aid and excluding open plate &amp; donations)</b>	<u><u>£271,671</u></u>	<u><u>£254,333</u></u>
<b>No. of Members</b>	374	383
<b>Average annual offering per member (net of gift aid)</b>	<u><u>£726</u></u>	<u><u>£664</u></u>
<b>Average monthly offering per member</b>	<u><u>£60.53</u></u>	<u><u>£55.34</u></u>
<b>No. of Donors *</b>	175	198
<b>Average annual offering per donor (net of gift aid)</b>	<u><u>£1,552</u></u>	<u><u>£1,285</u></u>
<b>Average monthly offering per donor</b>	<u><u>£129.37</u></u>	<u><u>£107.04</u></u>

\* 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.

<b>Freewill Offerings donated by remaining trustees</b> <b>(net of gift aid)</b>	<u><u>£113,633</u></u>	<u><u>£107,568</u></u>
<b>No. of elders acting as trustees</b>	26	31
<b>Average annual offering per Trustee</b>	<u><u>£4,371</u></u>	<u><u>£3,470</u></u>
<b>Average monthly offering per trustee</b>	<u><u>£364.21</u></u>	<u><u>£289.16</u></u>

**Burnside Blairbeth Church of Scotland**  
**Year ended 31 December 2023**  
**Appendix V**

**Analysis of Movement in Main Funds**

**General Fund, Local Mission Fund & Missionary Partner Fund**

	<b>Unrestricted General Fund</b>	<b>Restricted Local Mission Fund</b>	<b>Restricted Missionary Partner Fund</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
<b>Income from:</b>					
<b>Donations and legacies</b>					
Offerings & donations	175,458	70,820	29,351	275,629	256,462
Tax recoverable	44,742	16,381	5,911	67,034	61,443
	<u>220,200</u>	<u>87,201</u>	<u>35,262</u>	<u>342,663</u>	<u>317,905</u>
Legacies	5,051	-	-	5,051	14,162
Other donations	1,240	-	-	1,240	1,840
<b>Total donations and legacies</b>	<u>226,491</u>	<u>87,201</u>	<u>35,262</u>	<u>348,954</u>	<u>333,907</u>
<b>Charitable activities</b>	2,890	-	-	2,890	4,497
<b>Investment income</b>	3,782	3	18	3,802	1,430
<b>Other income</b>	12,885	-	-	12,885	7,707
<b>Total income</b>	<u>246,047</u>	<u>87,204</u>	<u>35,280</u>	<u>368,531</u>	<u>347,540</u>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
National ministry and mission & wider work	121,104	10,000	35,225	166,328	192,458
Local staff costs	22,559	77,204	-	99,763	91,656
Building & property costs	47,812	-	-	47,812	47,601
Other local costs	22,525	-	55	22,580	20,135
<b>Total expenditure</b>	<u>214,000</u>	<u>87,204</u>	<u>35,280</u>	<u>336,484</u>	<u>351,850</u>
<b>Governance costs: Independent examiner's fee</b>	<u>2,200</u>			<u>2,200</u>	<u>1,860</u>
<b>Net income / (expenditure)</b>	<u>29,847</u>	<u>0</u>	<u>0</u>	<u>29,847</u>	<u>(6,170)</u>
<b>Transfers between funds</b>					
To Local Mission fund	-	-	-	-	-
To Fabric fund	(18,720)	-	-	(18,720)	(22,509)
To Communications fund	(2,250)	-	-	(2,250)	(2,250)
To National Giving Day Fund	-	-	-	-	-
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
<b>Total transfers between funds</b>	<u>(21,970)</u>	<u>-</u>	<u>-</u>	<u>(21,970)</u>	<u>(25,759)</u>
<b>Net movement in funds</b>	7,877	0	0	7,877	(31,928)
<b>Total funds brought forward</b>	26,660	0	-	26,660	58,589
<b>Total funds carried forward</b>	<u>34,537</u>	<u>0</u>	<u>0</u>	<u>34,537</u>	<u>26,660</u>

**Burnside Blairbeth Church of Scotland**

**Year ended 31 December 2023**

**Appendix VI**

**2024 Budget**

**General Fund, Local Mission Fund & Missionary Partner Fund**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Local</b>	<b>Missionary</b>	<b>Budget</b>	<b>Actual</b>
	<b>Fund</b>	<b>Mission</b>	<b>Partner</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
<b>Donations and legacies</b>					
Offerings & donations	195,818	78,910	28,367	303,095	275,629
Tax recoverable	48,220	18,310	6,783	73,313	67,033
	<u>244,038</u>	<u>97,220</u>	<u>35,150</u>	<u>376,408</u>	<u>342,663</u>
Legacies	-	-	-	-	5,051
Other donations	1,190	-	-	1,190	1,240
<b>Total donations and legacies</b>	<u>245,228</u>	<u>97,220</u>	<u>35,150</u>	<u>377,598</u>	<u>348,954</u>
<b>Charitable activities</b>	4,000	-	-	4,000	2,890
<b>Investment income</b>	1,000	-	-	1,000	3,802
<b>Other income</b>	10,000	-	-	10,000	12,885
<b>Total income</b>	<u>260,228</u>	<u>97,220</u>	<u>35,150</u>	<u>392,598</u>	<u>368,531</u>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
National ministry and mission & wider work	122,033	10,000	35,000	167,033	166,328
Local staff costs	10,642	87,220	-	97,862	99,763
Building & property costs	64,225	-	-	64,225	47,812
Other local costs	21,278	-	150	21,428	22,580
<b>Total expenditure</b>	<u>218,178</u>	<u>97,220</u>	<u>35,150</u>	<u>350,548</u>	<u>336,484</u>
<b>Governance costs: Independent examination</b>	<u>2,300</u>			<u>2,300</u>	<u>2,200</u>
<b>Net income / (expenditure)</b>	<u>39,750</u>	<u>-</u>	<u>-</u>	<u>39,750</u>	<u>29,847</u>
<b>Transfers between funds</b>					
To Local Mission Fund	-	-	-	-	-
To Fabric fund	(36,500)	-	-	(36,500)	(18,720)
To Communications Fund	(2,250)	-	-	(2,250)	(2,250)
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
<b>Total transfers between funds</b>	<u>(39,750)</u>	<u>-</u>	<u>-</u>	<u>(39,750)</u>	<u>(21,970)</u>
<b>Net movement in funds</b>	0	-	-	0	7,877
<b>Total funds brought forward</b>	34,537	0	(0)	34,537	26,660
<b>Total funds carried forward</b>	<u>34,537</u>	<u>0</u>	<u>(0)</u>	<u>34,537</u>	<u>34,537</u>

## **Burnside Blairbeth Church of Scotland**

**Year ended 31 December 2023**

### **Appendix VII**

#### **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.



**Burnside Blairbeth Church of Scotland**  
**Year ended 31 December 2023**  
**Appendix VIII**

Congregation		BURNSIDE BLAIRBETH		160844	
Year	2023				
<b>I Members on Communion Roll</b>			<b>IV Involved in Life of Congregation</b>		
1. Total No of communicants last year			383	Children 17 and Under	32
2. No of communicants admitted during current year				18+ and not on Communion Roll	0
By Profession	0			Children receiving Communion	15
By Certificate	3				
By Restoration or Res	2				
Joining a Union	0				
3. No of communicants removed from Roll in current year					
By Death	10				
By Certificate	2				
Otherwise	2				
To Union	0				
Total No last year	383	Total No this year	374		
<b>II No of Members removed to another district</b>			2	<b>V Office Bearers</b>	
<b>III No of Persons on Supplementary Roll</b>			0		
				Male	Female
				Elders	15
				Deacons	
				Managers	
				Members of Cong Board	
				<b>VI Baptisms</b>	
				Total Baptisms	2
				Adults	0
				No of Thanksgiving & Blessing Children	0
				<b>VII Weddings and Funerals</b>	
				Weddings	1
				Funerals	22

## 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 who can 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 Him with 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 according to 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 develop together.

In all 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 age and 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 passage as 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 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 Bible together and grow together in love for Christ and his word.
- For our children and young people to encounter God at all ages and to share 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, that they continuously develop a deeper relationship with God.
- To empower all ages to live out a passionate, confident faith that will draw 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 these activities, we have built relationships and contacts with the young people, their parents, 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 faith in Christ and show an active commitment to the church. We are a community of people who are followers of Jesus. Our aim is 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 safeguarding training 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 world and 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 our responsibility for the things that are wrong in this world.
- We can all be forgiven by faith in Jesus who died and took our punishment so that our wrong is completely dealt with.
- Jesus Christ is God but also fully human. He was born of a virgin, lived without doing wrong, died but rose again and ascended to be with His Father. 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 and is 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 an agreement 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 supports 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.