



Edinburgh Balerno Parish Church

Congregation No: 01/0002

**Scottish Charity No: SC 018012
(Edinburgh Balerno Church of Scotland)**

**ACCRUED (SORP COMPLIANT) ACCOUNTS
for year ended 31st December 2025**

ANNUAL REPORT

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The trustees present the annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in pages 22-23 of the report and comply with General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Governing Document

The Acts of the General Assembly, and in particular the Unitary Deed of Constitution, act as the primary governing documents for Edinburgh Balerno Parish Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk of Session are the charity trustees. The Kirk Session comprises the elders of the church who are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session which meets regularly throughout the year is responsible for all the affairs of the congregation.

Charitable purposes

Balerno Parish Church is concerned with the advancement of faith, education, and the development of the community, both locally and beyond.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of the Christian Faith 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.

Balerno Parish Church operates as a Church from its premises at 2 Main Street Balerno EH14 7EH. Worship takes place each Sunday at varied times. Communion Sundays take place at least three times each year with Communion served in a way that is safe and which adheres to any remaining government and church guidelines. Meetings of the Kirk Session during the period have usually been held in St. Josephs Hall.

The Kids Insight 'After School Club', Bridge Club, maths and English tuition in the church with Kumon and a Mums and Toddlers Group, make regular use of our campus facilities and the Mill Café operates Tuesday to Friday and on Farmers Market days, and continues to thrive.

Our Interim Minister Rev Roy Henderson is popular with the congregation and increased attendances continue, including congregants from Currie Kirk where Balerno church hosts joint services. He has active contacts with schools in the village. His predecessor, Rev Derek Munn, conducted Pet Blessings and hosted a Lego Church which proved as successful with parents as it was for the children who attended.

The Balerno Parish Church (BPC) Guild has a stable membership of around 28, with new people joining. The age group tends to be over 60yrs, but we are encouraged that some men have joined us and we also have several non-Church members. We meet on the **first and third Wednesday of the month from October to the end of March** each year. Some members joined the Currie Kirk Guild trip in May, and we have a fundraiser in June each year. Many of the Guild members are also involved in other aspects of Church life.

We are seeking closer ties with Currie Kirk Guild as we look towards a Union of both Churches. Programmes have been exchanged, and members are encouraged to attend meetings and events in each Guild.

The Guild aims to encourage others to commit their lives to Christ and is enabled in this through worship, prayer and action.

During 2024/25 the Guild strategy is 'Let us Build a House' with the theme being, 'Sure Foundations' and the Balerno Parish Church Guild programme for this session focussed on this theme.

The programme for 2024/25 featured the opening meeting with the sharing of Communion, the work of the Vine Trust in Tanzania, the 'Blythswood Shoebox Appeal', the work of Street Pastors and the charity St Vincent de Paul to name but a few. We also had some fun events like Christmas lunch, with a quiz and a cheese and wine evening being a huge success.

The BPC Guild raised over £600 for the Guild Project, Release International's 'Operation Hope', which supports persecuted Christians in Upper Egypt, as well as giving small amounts to the speakers from the various Christian related charities and BPC.

The Guild supported the annual Bereavement service and the Fair-Trade Coffee morning.

We take this opportunity to thank the Minister and Kirk Session of BPC for their continued support and to the Guild membership for their commitment. (KC)

Achievements and Performance

Church attendances have averaged between 70 – 80 with a number in excess of 100 being recorded. A joint church discussion group during advent was held in Gibson Craig Hall and attendances were encouraging. It is hoped to repeat the event during Lent next year.

The completion of installation of our new screens and A/V facilities has led to our recording services to be available on-line through our website and this is proving popular with people unable to attend church.

As with last year, the Music Festival organisers still managed to provide a Jazz Party with music from 'Stirling Crisis' to a near capacity audience. The Broxburn and Livingston Brass Band once again provided the traditional Christmas Concert and Balerno men's a cappella choir 'One Bar Rest' accompanied by the church choir and 'Quintingle' produced a popular evening of music, with supper.

Our campus halls and church are in ever increasing demand for a wide variety of events, both regular and individual, ably controlled by our Administrator Pamela McKeon

Business at the Mill Café continues to increase. As always, our thanks go to Lynsey Inglis and her able team for their hard work in the café which continues to attract visitors from within the community as well as visitors and walkers in the Pentland Hills.

The Balerno Blether continues to thrive amid strong demand from libraries, Currie Kirk, and other outlets in the village, as of course with the church members. Copies can also be downloaded from the church web site.

Finally, may I say that I have had the privilege and pleasure to serve the church in Balerno as your Treasurer in two separate periods totalling some eleven years. I first arrived as an 'incomer' having moved north to marry church member, Joan Swift. During that period, I have made many friends, who genuinely welcomed me and have been guided by others whose experience in the church finance role has been most valuable. For both, I am profoundly grateful – long may those friendships continue.

My final Finance Report follows the Summary pages. (DB)

Committee Group Reports for 2024/25

The following pages have been compiled for inclusion in the church's annual report to provide a summary outline of the activities of the sub-committees of the Kirk Session in the year ending in the summer of 2025.

DB January 2026

Note:

The following pages give a summary of the work of the various sub committees of the Kirk Session which co-ordinate and organise the activities of the congregation. The reports reflect a wide range of activity but cannot disguise the fact that there are areas where a diminishing pool of volunteers creates challenges in sustaining our programmes. These are challenges which are impacting on the Church of Scotland nationally as communities evolve with social change.

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General Aims

As Jesus' Followers

to be better at talking about our faith
to offer to help people on their journey of faith
to ensure that disciples follow the social justice imperative.

As a Family


caring for young people
caring for families
caring for the isolated.


As Bridge-builders into the community


to provide support networks for people
to communicate what we do
to improve our publicity.


As an Open house


to be "open" – the centre at the centre
to further develop St Joseph's as a drop-in centre – professionally run to offer more activities and learning opportunities.


	<p>Balerno Parish Church Convenors Group Summary</p>	<p>2024/25</p>
<p>Purpose</p>	<p>To ensure that the committees of the Church are continuing to meet their individual aims and promoting the Gospel message within the Church and community.</p>	
<p>Remit</p>	<p>The various Church committees will aim to coordinate, prioritise, and communicate their activities.</p>	
<p>Activities ongoing from previous years</p>		
<p>During the year the group was only able to meet twice, with low numbers in attendance. Information and plans were reported to the Kirk Session.</p>		
<p>New initiatives undertaken</p>		
<p>Having reviewed the role of the group and noted the lack of activity during the year it was suggested that the group might discontinue. The group made plans to discontinue, as over the past year there did not appear to be an appetite to meet. The Kirk Session felt, however, that in view of the impending Union with Currie Kirk it would be useful for the group to continue as we look to our Union with Currie Kirk. The Interim Minister agreed to organise and chair the meetings over the next year.</p>		
<p>What benefit has been derived</p>		
<p>The group was viewed as a useful support network for Committee Convenors.</p>		


	<p>Balerno Parish Church Children and Families Summary</p>	<p>2024/25</p>
<p>Purpose</p>	<p>All families and children should be included.</p>	
<p>Remit</p>	<p>To reach out to all families and children in the parish.</p>	
<p>Activities ongoing from previous years</p>		
<p>Currently, there are no children who attend church regularly. The interim minister has attended Christmas events at the local primary and secondary schools and the halls are used by a 'Mothers and Toddlers' Group.</p> <p>Youth organisations attend the annual remembrance service.</p> <p>The Christmas Eve (6pm) service was well attended by families and young people</p>		
<p>New initiatives undertaken</p>		
<p>The interim minister has tried to continue what he can of earlier initiatives. Time is limited.</p>		
<p>What benefit has been derived</p>		
<p>This is hard to gauge. Hopefully a new united church will have the time and resources to attend to the need to attract and keep families, children and young people.</p>		


	<p>Balerno Parish Church Fellowship Summary</p>	<p>2024/25</p>
<p>Purpose</p>	<p>That people of all ages, stages and abilities may find a sense of welcome, friendship and belonging in the life of Balerno Parish Church, and that BPC should have a higher profile in the community.</p>	
<p>Remit</p>	<p>to provide a varied and expanding programme of social events, as a component of Church and community life.</p> <p>to investigate opportunities and develop links with the community to further the position of the Church at the heart of the Community.</p> <p>to identify and further new ways of using our Church facilities for the benefit of all.</p> <p>to promote fellowship widely among neighbouring Churches in the Water of Leith Valley and beyond.</p>	
<p>Activities ongoing from previous years</p>		
<p><u>Jazz Party</u></p> <p>The annual Jazz Party with Stirling “Crisis” was repeated and contributed to Fellowship funds.</p> <p><u>Concert Supper</u></p> <p>An event took place called “Supper ‘n’ Songs from Not So long Ago” acknowledging 2025 as the year of VE80.</p> <p><u>Christmas Brass Concert</u></p> <p>The Broxburn and Livingston brass band played again for their annual concert.</p> <p><u>One Bar Rest</u></p> <p>The gentlemen’s A Capella singing group continues to meet and provide entertainment at the concert supper and, for the first time, singing carols at the packed local, “Grey Horse”.</p> <p><u>The Mill Gallery</u></p> <p>The gallery continues to provide a place for the local art club to display its works and to generate modest commission income for the church.</p>		
<p>New initiatives undertaken</p>		
<p>None, apart from a planned early meeting in 2026 with Currie Kirk’s Fellowship, Mission and Outreach Committee with a view to collaborate engagement considering the proposed Union.</p>		
<p>What benefit has been derived</p>		
<p>The various concerts generate small profits for the church but also engage with members of the wider community.</p>		


	<p>Balerno Parish Church Finance Summary</p>	<p>2024/25</p>
<p>Purpose</p>	<p>That we steward our resources well and generate sufficient income to be able to fulfil our local purposes, support the wider work of the Church of Scotland and those causes to which we wish to contribute.</p>	
<p>Remit</p>	<p>Generate further income by Gift Aid and Standing Order Promote regular giving from the Church membership Review operating costs Budget for the life of the work of the Church</p>	
<p>Activities ongoing from previous years</p>		
<p>All members still using the Freewill Offering Scheme have now converted to making their payments by monthly standing order.</p> <p>Income from hall lettings has increased by a further 12% following last year's initiative.</p> <p>On the negative side, sadly, more members have died during the year, resulting in a drop of regular giving.</p>		
<p>New initiatives undertaken</p>		
<p>A well-known children's private tutoring group now offers its services using our church and offers a distraction-free environment.</p> <p>We are currently experimenting with joint services with our linked church, Currie Kirk.</p>		
<p>What benefit has been derived</p>		
<p>Following the departure of our OLM Rev Derek Munn, a new Interim Minister, Rev Roy Henderson, is now in situ. Each has shown their interest in Balerno Parish Church through their ministry and the previously increased attendances noted last year are holding firm.</p>		

	Balerno Parish Church Pastoral Care Summary	2024/25
Purpose	<p>The Pastoral Care team will endeavour to support and care for the members of our congregation and community and share the love of God with others.</p>	
Remit	<p>An effective and sustainable pastoral care structure will be maintained. This will, in the main, be provided by the Minister, Elders and Pastoral Visitors and the many informal contacts within the Church family.</p>	
Activities ongoing from previous years		
<p>Elders currently try to visit and support members and provide Invitations for Holy Communion services. Members who are housebound, unwell or have been bereaved, may receive more frequent support from members of the PCT.</p> <p>Members who have been going through a difficult time receive cards and flowers from the group and the annual bereavement service is supported by Guild members with the provision of refreshments after the service.</p> <p>The Pastoral Care Team appreciates regular updates on any change of a member's circumstances and are happy to be approached by any member of the congregation where appropriate</p>		
New initiatives undertaken		
<p>Going forward pastoral care will be more needs focussed with purposeful visits to the membership, and we plan to work jointly with our friends in Currie Kirk. Confidentiality and data protection is paramount to the integrity of the remit.</p> <p>A review of the current pastoral care model found this to be unsustainable, and we are making plans to move to a more needs-based model with purposeful home visits but ensuring that the normal channels of communication are kept open.</p> <p>We are planning to ensure our member contact details are up to date so that we can email or deliver a regular pastoral letter to the membership where a home visit is not possible. Home visits will continue to those who already receive visits on a regular basis from the Minister, Elders and Pastoral Visitors, and will be added to as the need arises.</p> <p>The framework for the new planned pastoral care model will hopefully be put before the Kirk Session and will hopefully commence in early 2026.</p>		
What benefit has been derived		
<p>The extended Pastoral Care Team, set up last year, has provided a much wider view of the needs of the membership and we are planning to move to a more needs-based model with purposeful home visits.</p>		

	Balerno Parish Church Property Committee Summary	2024/25
Purpose	That all our properties might be welcoming spaces well used by, and meeting the needs of, the church family and the community.	
Remit	<ul style="list-style-type: none"> • Maintain wind and watertight in accordance with Church of Scotland guidelines. • Consult, plan and cost the next 5 years and consider funding. • To upgrade décor, lighting and furnishing internal and external. • Increased use of all facilities to user friendly surrounding. 	
Activities ongoing from previous years		
<p>Continued on-going maintenance throughout the year to ensure that the condition of all the campus buildings is maintained to a sound wind and waterproof condition.</p> <p>Annual servicing of the following services undertaken and certificates produced for use with licensing applications, fire alarms, security alarms, emergency lighting, fire extinguishers, PAT testing</p> <p>Annual updating of all risk assessments and Fire Regulation documents</p> <p>The new camera and screen system involving the recording of Sunday services is installed.</p> <p>Costing obtained for installation of ventilation tiles in St. Joseph's roof, completed and now forms a larger project to include some necessary works around the campus.</p> <p>Devise a 3-year budget plan in place for ongoing maintenance and repairs.</p>		
New initiatives undertaken		
<p>Painting of the Church, St. Joseph's hall, and Ogston hall, and relevant corridors to be undertaken in 2026.</p> <p>Church roof repair requires to have repairs to zinc water gates to be carried out.</p> <p>Ventilation tiles in the roof space of St. Joseph's hall to be completed in 2026.</p> <p>More efficient heating controls for halls to be investigated to reduce fuel bills.</p>		
What benefit has been derived		
<p>The new camera and screen system involving the recording of Sunday services and uploading to U-Tube has led to weekly viewing figures of services by absent or infirm members to around 50 per service. The recorded service is available on Monday following the recording.</p> <p>Repair of Church organ completed.</p> <p>A reduction in the moisture level in St. Joseph's roof space should mean that the need for an electrical dehumidifier being operational 24/7 is lessened.</p> <p>New fresh paintwork in all areas will lead to a fresher, cleaner more attractive environment for people. Undertaking the above actions is ensuring a continuing well used and welcoming space, which meets the needs of our church family, community, and other churches.</p>		

	Balerno Parish Church Worship and Learning Summary	2024/25
Purpose	To proclaim the Good News of Jesus Christ to all people in the parish, and beyond.	
Remit	To plan and organize the Order of Service for all worship services. To ensure the Christian seasons and traditions are respected and included. To offer different expressions of worship and learning.	
Activities ongoing from previous years		
<p>Currently, services are held weekly on Sunday at 09.30am. There is a monthly joint service with the linked charge of Currie. These are held 'month-about' in either church.</p> <p>Lay people and Elders lead prayers and read the lessons. There is a joint worship team, (see below). The AV system allows for the use of videos and recorded music.</p>		
New initiatives undertaken		
<p>Services are recorded each Sunday and are available on the Church website and on YouTube.</p> <p>As before, on Sundays, during the morning service, one piece of music is sung by the choir only.</p> <p>The 6.00pm service on Christmas Eve attracted families and young people. This time it was not a Christingle service.</p> <p>The Worship committee meets on a regular basis, jointly with members of Currie Kirk.</p> <p>The joint Currie/Balerno Advent study group was held again and met for three weeks in December. This was attended by c16 participants each week. This will be repeated during Lent at Currie Kirk.</p>		
What benefit has been derived		
<p>The date for Union between our church and Currie Kirk remains unknown, joint services continue. There is still work to be done as regards holding more joint services so that people can worship together and get to know one another. This remains 'work in progress'.</p> <p>A recent joint Communion service was well-attended and very positively 'received'.</p>		

	Balerno Parish Church Mill Café Summary	2024/25
Purpose	To contribute to the Church's Mission and Service by providing the community with a welcoming and caring place to meet and to share.	
Remit	To develop and operate a sustainable, not-for-profit, volunteer-centred community Café; and to ensure that all prevailing Food Hygiene and Health and Safety regulations are met.	
Activities ongoing from previous years		
<p>The Mill is more than just a café. It is an important asset for the whole community in the heart of Balerno, loved by its many loyal customers and the dedicated band of volunteers and staff who make it what it is.</p>		
New initiatives undertaken		
<p>Sustained pressure was applied by Lynsey, the manager of the Mill, to get Scottish Water to provide clear cold water to St Joseph's – while the supply was safe it was discoloured, often badly. After many attempts to find and fix the problem Scottish Water in the end opted to connect the St Joseph's cold-water supply to the supply in the Ogston Hall. The Mill now has crystal clear water for the first time.</p> <p>The Mill was successful in acquiring a grant from the Pentland Community Chest to pay part of the cost of the new cool cabinet. The old cabinet, donated to the café by Edinburgh Community Cafes, was beyond economical repair. An additional freezer has been purchased, funded from the money set aside for repairs and renewals, as the existing freezer was proving to be too small.</p> <p>A drive to recruit additional volunteers from within the community was quite successful as was the number of High School pupils offering to volunteer.</p>		
What benefit has been derived		
<p>The Mill has been able to offer to support and train High School pupils within the voluntary section of the Duke of Edinburgh award scheme.</p> <p>During the current financial year, The Mill Café has been able to support the church with donations totalling £5,500.</p> <p>The £500 annual grant for the Louise Duncan Bursary has been paid for the first time since COVID.</p>		

	Balerno Parish Church Mission and Outreach Summary	2024/25
Purpose	That others may become more aware of the values and beliefs of the Christian faith through our actions and words.	
Remit	To continue to respond to identified need in the community in proactive and practical ways. To reach out to the local community and further afield. To promote a welcoming and inclusive attitude throughout the life of the church. To communicate effectively what we do and why we do it.	
Activities ongoing from previous years		
<p>A Fresh Start Collection for household goods.</p> <p>Church congregation collection during Christian Aid and promotion of other Christian Aid appeals.</p>		
New initiatives undertaken		
<p>Lead on award of re-instated Louise Duncan Travel Bursary.</p> <p>Congregation members have volunteered to co-ordinate future Fresh Start collections of household goods on retirement of long serving previous incumbent.</p> <p>Contact made with Currie Kirk co-ordinator of M&O and Fellowship group. Meeting arranged (January 2026) to include Balerno Parish Church Fellowship co-ordinator.</p>		
What benefit has been derived		
<p>Travel bursary awarded, contributing to local student's successful cost-raising to allow participation in Project Trust programme.</p> <p>Goods donated to Fresh Start.</p> <p>Money & awareness raised for Christian Aid.</p>		

Financial Review for 2025

2025 has been a difficult year. We are now formally 'linked' with Currie Kirk with a further change in the ministerial team and we have welcomed the Rev Roy Henderson as our Interim Minister in June this year – his brief being to guide both churches to the point of Union. Our sincere thanks must go to Rev Derek Munn and Rev Douglas Nicol for all their assistance in the period up to June.

Increased attendances have, broadly speaking, followed the pattern of the previous year, as has the receipt of collection income. Sadly, several further congregation members were taken from us - we shall miss their friendship and contribution to church affairs.

The installation of the new screens in church has proved popular and all services are 'live-streamed' using our new camera, bought specifically for that purpose. The number of 'on-line followers' is also increasing.

The North Merchiston Fund kindly offered parishes a grant of up to £1850 each – the proviso being that usage of such funds should be 'mission' related. Balerno Church gratefully took advantage of £1850. We had for some considerable time become increasingly aware of the value of letting people, some even unknown to us through our church services, take advantage of joining us 'on-line' and the grant from this Fund seemed ideally suited to our purpose. In addition, Rev Munn organised a Lenten Study Course and this was coupled with a day's Retreat in Perth. Balance of the grant is as follows:

Retreat £663, Camera and new 'walkie-talkie' mics £984 Balance £203

Martin Petty continues to provide our church music for choir and congregation with assistance on occasions by John Howie and Christine Fergusson and Irene Rogerson leading some practices.

Giving to Grow payments remained at £6603 monthly throughout the year and we anticipate that next year's payments will be divided between us and Currie Kirk.

The Mill at St. Josephs continues as the focal point of the village with members and non-members taking greater advantage of some excellent fare and our gratitude must go to the hard-working staff and to the MOU who made regular donations to the church during the year.

Income from letting the various parts of our campus, including the church, has further increased by 21% to £38922, mainly thanks to Pam, our Administrator, who promotes our facilities at every opportunity. The after-school club, 'Kids Insight', continues to thrive and this year we welcomed the local 'Kumon' educational group to provide their English and mathematics studies.

The large number of repairs to both halls and church during the year continued with the Fabric Maintenance rising from £9200 to £15800, and whilst this funding covered urgent repairs it also resulted in much 'regular' maintenance, painting etc., being transferred to a later budget.

To try to overcome this, Kirk Session has approved the application (under the attention of Ian Gidney) for £40000 of funding (£32000 by grant through the General Trustees of the Church of Scotland with £8000 to be funded by the congregation) in the hope that should this be successful much deferred work can at last be completed.

Unrestricted Fund

Total income from giving decreased by £6400, mainly for reasons noted above with a corresponding reduction in Gift Aid receipts.

Income from the letting of the church and our halls has increased by 21% and generous donations from the Mill Café totalled £5500.

Expenditure on Pulpit Supply reduced by a further £600 mainly as the level of ministerial assistance lessened in some cases and was generally more stable.

Giving to Grow increased by almost £9000 but is expected to reduce in 2026 when such costs will be split with Currie Kirk.

Fabric Maintenance was £6500 up on the previous year, as mentioned above. Light and heat rose by £2000 but this time mainly as a result of the need to heat halls for new lettings.

General church staffing costs increased by almost £3900 with contract cleaning costs on a line with last year. Mill Café wage costs rose by over £2800 although these are funded entirely by the Mill.

Designated Funds

Bank interest fell by £316, almost entirely the result of lower interest rates. This and an asset depreciation charge were the only other Designated transactions.

Restricted Funds

Interest of £326 and one donation including Gift Aid totalling £400 were the items affecting Restricted Accounts, together with payment for consultancy, clearing the balance of £1500 outstanding from previous years.

Other matters

Our thanks go to Sandra Lyall and her team for more hard work for Fresh Start and everyone who has helped make our Foodbank collections such a success.

Reserves fell by £5600 to cover the increase in Fabric Maintenance and Manse Fabric Maintenance of £4800 was required to make the property fit and ready for Rev Henderson to occupy.

Finally, I wish to say a most grateful thank you on the congregation's behalf to the people who have ministered to us during the year, Rev. Douglas Nicol and Rev. Derek Munn, both of whom have endeared themselves to the congregation both ministerially and personally, together with Grant Gordon, ever welcome in the Balerno pulpit.

David M Booth – Church Treasurer

Risk Management

In June of this year, Rev Nicol and Rev Munn, who had been acting as Interim Moderator and locum minister (OLM) moved on to parishes new and a new Interim Minister, Rev Henderson, was appointed with the brief to guide Balerno Parish Church and Curie Kirk along the path to Union. Whilst several joint meetings have so far been held, no definite policy has emerged, and a joint strategy group is to be formed to move the process forward. The date for Union has yet to be confirmed.

At present, a mix of joint services is being held with each church otherwise holding their normal Sunday service, but each at a different starting time. Rev Henderson commutes between the two churches to conduct both services. The suitability of this pattern is debatable and the effect on congregational numbers has yet to be shown.

With both churches currently in a linkage, further costs which affect both churches will be apportioned between both. An acceptable agreement between both Kirk Sessions will be paramount if a permanent overall structure is to be adopted.

Meanwhile, the list of property repairs from 'wear and tear' continues to grow and Kirk Session has authorised the submission of a multi-purpose funding application of some £40000 (£32000 grant with £8000 from the congregation) to the General Trustees. The outcome of this is presently unknown. Suffice to say that without such assistance, there would be severe damage to our Reserves balance and additional congregational funding would likely need to be sought.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 50% of unsecured and designated balances after adjusting for Fabric, fixed assets, organisation funds, debtors and accruals together with approximately 50% of total Fabric Fund balances. The total held at the year-end under this formula would be £27723 – the actual reserves cash balance was £28407

Structure, Governance and Management

The congregation is a registered charity, number SC018012 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery. The Kirk Session, chaired by the Minister, meets seven times a year and is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. A Convenors Group comprising the convenors of all the committees set up by the Kirk Session meets four times a year to advise the Kirk Session on various matters.

Reference and Administrative Information

Trustees:

List of all trustees who served at any time during the year including up to the date of signing the accounts:

List one – Members of Kirk Session

Mr	Ian	Alexander	Mr	Richard	Henderson
Mrs	Margaret	Alexander	Prof	John	Howie
Mr	Mike	Beattie	Mrs	Margot	Howie
Mr	David	Booth	Mrs	Heather	Jarvis
Mrs	Joan	Booth	Mr	Neil	Johnstone
Mr	Brian	Buchanan	Mrs	Sandra	Lyall
Mr	John	Burnside	Mrs	Elaine	McCullough
Mrs	Lesley	Burt	Mrs	Pamela	McKeon
Mr.	George	Burt	Mr	Martin	Oliver
Mrs	Anne	Charman	Mr	Martin	Petty
Mr	Brian	Conway	Mrs	Irene	Rogerson
Mrs	Dilys	Conway	Dr.	Scott	Simpson
Mrs	Kay	Coull	Miss	Rowena	Stewart
Mr	Craig	Dunlop	Mr	Angus	Swan
Mr	Malcolm	Fergusson	Mrs	Jill	Weir
Mr	Ian	Gidney	Mrs	Maureen	Woodburn
Mrs	Mary	Goodbrand			
Mr	James	Goodbrand			

Resigned 2025

Dr	Adebayo	Adeloye (moved lines)
Mr	Mark	Higham

List Two – Elders Emeritus

Mr	Neil	Aiston
Mrs	Helen	Clerk
Mrs	Emma	Crichton
Mrs	Beate	Dennis
Mr	Graham	Lorimer
Mrs	Sally	Lyndsay
Mrs	Carol	McBeth
Mrs	Sheila	Mitchell
Mrs	Katherine	Ringham
Mr	Mac	Robertson
Mrs.	Anne	Shaw
Mrs	Phyllis	Tait
Mrs	Moira	Todd

Principal Office-Bearers

David M Booth – Church Treasurer
 Session Clerks
 Kay Coull - Elaine McCullough
 Pamela McKeon - Keeper of the Roll
 Ian Alexander – Presbytery Elder
 Rev Derek Munn - Locum Minister
 Rev Douglas Nicol - Interim Moderator
 Rev. Roy Henderson – Interim Minister

Principal Office: 2 Main Street Balerno, Midlothian EH14 7EH
Charity Registration Number: SC018012
VAT Registered Number 447.2748.68
Independent Examiner

Alison Glass FCCA, 167 Curriehill Castle Drive, Balerno EH14 5TD

Bankers

Royal Bank of Scotland, 239 St. Johns' Road, Corstorphine, Edinburgh EH12.7XA

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently.
- observe the methods and principals of the 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Mrs K CoullMrs. E McCullough.....
(Session Clerks)

Date

Independent Examiner's Report to the Trustees of Balerno Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 20 to 31.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether any 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During 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 to enable a proper understanding of the accounts to be reached.

Name: Alison Glass Signature

Professional Qualification FCCA

Professional Body: Association of Chartered Certified Accountants.

Address: AG Accounting
167 Curriehill Castle Drive

Balerno EH14.5TD

Date

Statement of Financial Activities

For the Year Ended 31st December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Note								
Income from;								
Donations and Legacies	1	100827	400	101227		107237	400	107637
Income from Charitable Activities	2	5981	—	5981		613	—	613
Investments	3	1317	326	1643		1594	365	1959
Other Income	4	53001	—	53001		58955	—	58955
Income to Church Organisation Accounts		126555	—	126555		131225	—	131225
Total Income and Endowments		287680	726	288406		299625	765	300390
Expenditure on ;	5							
Raising Funds								
Cost of Generating Funds		—	—	—		—	—	—
Charitable Activities								
Giving to Grow		66037	—	66037		57222	—	57222
Presbytery Dues and Capitation Fees		1438	—	1438		1243	—	1243
Minister, Manse and Related Costs		11614	—	11614		6995	—	6995
Church Upkeep Costs		45334	—	45334		39556	—	39556
Operational Costs		42270	—	42270		37951	—	37951
Charitable Giving		—	—	—		200	—	200
St Joseph's Centre		—	—	—		—	—	—
Other Costs and Expenses		4799	—	4799		7842	—	7842
Other Expenditure		—	1500	1500		—	—	—
Expenditure from Church Organisation Accounts		133635	—	133635		130909	—	130909
Accountancy		850	—	850		825	—	825
Total Expenditure		305977	1500	307477		282744	—	282744
Net inc. /(exp) before transfer		(18297)	(774)	(19071)		16881	764	17646
Transfers								
Gross transfers between funds – in		—	—	—		16314	25000	41314
Gross transfers between funds - out		—	—	—		(32676)	(8637)	(41314)
Other Recognised gains/losses								
Gains/losses on investment assets		—	—	—		—	—	—
Gains on revaluation, fixed assets, own use		—	—	—		—	—	—
Net Movement in funds		(18297)	(774)	(19071)		519	17127	17646
Reconciliation of funds								
Total Funds brought forward		105685	40221	145905		105165	23093	128259
Total funds carried forward		87388	39447	126835		105685	40220	145905

There may be minor discrepancies in the totals if the pence are not being shown

Balance Sheet**At 31 December 2025**

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Fixed assets	8	13781		16092	
Investments	9	<u>0</u>	<u>13781</u>	<u>0</u>	<u>16092</u>
Current Assets					
Debtors	10	4043		5740	
Bank and cash		94329		101443	
Organisations	17	<u>19971</u>	<u>118343</u>	<u>27051</u>	<u>134234</u>
Creditors					
Falling due within one year	11	(3449)	<u>(3449)</u>		<u>(4421)</u>
Net Current Assets			<u>128675</u>		<u>145905</u>
Loans					
Energy Saving Trust	12	(1840)	<u>(1840)</u>		<u>0</u>
			<u>0</u>		<u>0</u>
Net Assets			<u>126835</u>		<u>145905</u>
The funds of the charity:					
Unrestricted Funds	15		38170		50454
Designated Funds	15		49218		55231
Restricted Funds	15		39447		40220
Totals			<u>126835</u>		<u>145905</u>

The accounts were approved by the Kirk Session
For and on behalf of the Kirk Session

Mrs. K Coull

Trustee

Mrs. E McCullough

Trustee

Mr. DM Booth

Treasurer

Accounting Policies

Accounting Policies

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

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity is a public benefit entity whose primary objective is to provide services for the benefit of members and for the local community.

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.

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

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

Income

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

Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

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

Fixed assets

The charity has the right to occupy and use for its charitable objects' certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity for more than one year are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings, cinema and office equipment	3-5 years
Computer equipment	3 years
Musical equipment	10 years
Kitchen Equipment	10 years

Kitchen equipment assets have been taken into the overall church accounts so that depreciation can be entered for all church assets held.

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.

Current Assets and Liabilities are measured at their cash value

Creditors and Accruals

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

Balerno Parish Church (Balerno Church of Scotland) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is registered for VAT in respect of its community café and whilst resources expended hitherto include irrecoverable input VAT, the possibility of reclaiming larger single purchases exists on an item by item basis.

Analysis of Income and Expenditure

	Unrestricted 2025	Designated 2025	Restricted 2025	Total 2025		Unrestricted 2024	Designated 2024	Restricted 2024	Total 2024
1. Donation and Legacies									
Freewill Offerings (Non-Gift Aid)	986	---	---	986		2458	—	---	2458
Gift Aided Donations	66113	---	400	66513		67861	---	400	68261
Tax Recovered	18668	---	---	18668		19238	---	---	19238
Ordinary Offerings	12089	---	---	12089		12149	---	---	12149
Church Organisation Donations	2469	---	---	2469		5180	---	---	5180
General Donations	501	---	---	501		350	—	---	350
St .Josephs Donations	---	---	---	---		—	---	---	---
Congregational Appeal Donations	---	---	---	---		—	—	---	—
Donations and Legacy Totals	100827	---	400	101227		107237	—	400	107637
2. Income from Charitable Activities									
Weddings and Funerals	3100	---	---	3100		600	---	---	600
Go for it Grant	---	---	---	---		—	—	—	—
Miscellaneous Income	2880	---	---	2880		13	---	---	13
Income from Charitable Activities Totals	5980	---	---	5980		613	---	---	613
3. Investments									
Bank Interest	---	1317	326	1643		—	1594	364	1959
Investments Totals	---	1317	326	1643		—	1594	364	1959
4. Other Income									
Hall Lets	38922	---	---	38922		32048	---	---	32048
Sunday Coffee	1268	---	---	1268		1115	---	---	1115
Mill Café Contributions	5500	---	---	5500		8500	---	—	8500
Mill Café Fixed Assets	1404	---	---	1404		9758	---	---	9758
Insurance Claim	—	—	—	—		524	7009	---	7533
Grant Monies Received	5778	—	—	5778		—	—	—	—
Magazine Collections	128	—	—	128		—	—	—	—
Church Organisation Income	---	126555	---	126555		—	131225	---	131225
Other Income Totals	53001	126555	---	179555		51946	1368234	—	190181
Income and Endowments									
Grand Totals	159808	127872	726	288406		159796	139829	764	300390

There may be minor discrepancies in the totals if the pence are not being shown

Trustees' Annual Report for Year Ended 31st December 2025

	Unrestricted 2025	Designated 2025	Restricted 2025	Total 2025	Unrestricted 2024	Designated 2024	Restricted 2024	Total 2024
5. Analysis of Expenditure								
Raising Funds	—	—	—	—	—	—	—	—
Raising funds totals	—	—	—	—	—	—	—	—
Charitable activities								
Ministries & Mission								
Allocation								
Giving to Grow	66037	—	—	66037	57222	—	—	57222
Presbytery Dues & Capitation	1438	—	—	1438	—	—	—	—
	67475	—	—	67475	58465	—	—	58465
Minister, Manse and Related Costs								
Minister Travel Expenses	435	—	—	435	441	—	—	441
Minister Telephone Costs	444	—	—	444	489	—	—	489
Minister Other Expenses	217	—	—	217	173	—	—	173
Pulpit Supply & Locum Costs	4435	—	—	4435	5053	—	—	5053
Ministerial Assistance	—	—	—	—	—	—	—	—
Manse Fabric Maintenance	4831	—	—	4831	295	—	—	295
Manse Upkeep of Grounds	—	—	—	—	320	—	—	320
Manse Expenses	134	—	—	134	—	—	—	—
Manse Council Tax	1118	—	—	1118	222	—	—	222
	11614	—	—	11614	6993	—	—	6993
Church Upkeep Costs								
Fabric Maintenance	15786	—	—	15786	9240	—	—	9240
Lighting & Heating	18423	—	—	18423	16334	—	—	16334
Insurance	5389	—	—	5389	5194	—	—	5194
Upkeep of Grounds	90	—	—	90	1408	—	—	1408
Cleaning Materials	3385	—	—	3385	3504	—	—	3504
Water charges	2262	—	—	2262	1813	—	—	1813
Organ & piano maintenance	—	—	—	—	2060	—	—	2060
	45335	—	—	45335	39553	—	—	39553
Operational Costs								
Gross Wages & Employer NI	22244	—	—	22244	18046	—	—	18046
Pension Contributions (employer)	420	—	—	420	249	—	—	249
Contract Cleaning Costs	10794	—	—	10794	10723	—	—	10723
PC Maintenance	—	—	—	—	60	—	—	60
Stationery & Publicity	1187	—	—	1187	956	—	—	956
Postage & Telephones	703	—	—	703	616	—	—	616
Locum Organist Costs	3360	—	—	3360	3200	—	—	3200
Magazine Expenses	431	—	—	431	258	—	—	258
Web Costs	—	—	—	—	192	—	—	192
Training	—	—	—	—	—	—	—	—
Equipment Rental & Lease costs	1473	—	—	1473	1964	—	—	1964
Licenses	1658	—	—	1658	1685	—	—	1685
	42270	—	—	42270	37949	—	—	37949
Charitable Giving								
Donations to Charity	—	—	—	—	200	—	—	200
Other Costs & Expenses								
Fixed Assets Depreciation	3465	250	—	3715	5708	1230	—	6938
Sundry Other Costs & Expenses	1084	—	—	1084	904	—	—	904
	4549	250	—	4799	6812	1230	—	8042
Expenditure On Charitable Activities Totals								
	171243	250	—	171493	149779	1230	—	151009
Other Expenditure								
Mill Café Fabric Expenses	—	—	—	—	—	—	—	—
Accountancy	850	—	—	850	825	—	—	825
Consultancy Fees	—	—	1500	1500	—	—	—	—
Church Organisations Expenses	—	133635	—	133635	—	130909	—	130909
Other Expenses Totals	850	133635	1500	135985	825	130909	—	131734
Expenditure On: Grand Totals	172093	133885	1500	307478	150604	132139	—	282743

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified. For Donations to Charity please see note 17 (Collections for Third Parties). There may be minor discrepancies in the totals if the pence are not being shown

	2025	2024
	£	£
6. Staff Costs and Numbers		
Church salaries and wages	21803	18046
Social Security Costs	1805	754
Employer Pension Contributions	358	249
	<u>23966</u>	<u>19049</u>
Mill salaries and wages	59834	56935
Social security Costs	5188	2618
Employer Pension Contributions	716	789
	<u>65738</u>	<u>60342</u>
Total	<u>89704</u>	<u>79391</u>

Mill Café staff wages, social security and pension costs continue to be shown through The Mill accounts provided by the Mill Operations Unit as well as being included in the main Church Accounts.

Social Security costs shown are offset by the Government Employment Allowance Scheme.

The average number of employees during the year also includes the Mill Café staff and calculated based on a head count was as follows.

	2025	2024
	Number	Number
Ministerial Support	3	3
Administration	1	1
Music Staff	0	0
Premises Maintenance	1	1
Catering Staff – Mill Cafe	4	4
	<u>9</u>	<u>9</u>

No employee had employee benefits in excess of £60000 (2024 - Nil)

We have been supported during the year by Rev. Douglas Nicol (as Interim Moderator) and Rev. Derek Munn (OLM) and since June this year Rev. Roy Henderson has been appointed as Interim Minister for both Balerno and Currie Kirk. He will guide us as linked churches through the process of forming a full Union.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32433 and the maximum stipend (in the fifth and subsequent years) £39856

7. Trustee Remuneration and Related Party Transactions

During the year two trustees received remuneration totalling £21541. These were payments of £3360 (2024 £3200) to Mr. M Petty who provided musical accompaniment services in the absence of an Organist and Choirmaster and Mrs Pamela McKeon £18181 (2024 £14556) who acts as Administrator for the church. Rev Dr A Groenewald, repaid the sum of £1566 in respect of outstanding Council Tax. Rev Munn received £153 to cover travel expenses and Rev Nicol received £388, also in respect of travel expenses. Rev Henderson received £1426 for the period June – December 2025, comprising £149 travel expenses and £1276 in respect of telephone and Council Tax. The latter two having been offset under a 50/50 agreement with Currie Kirk. During the year, Trustees gifted a total of £25631 (excl. Gift Aid) to the Church (2024 - £28090).

7a. Trustee Remuneration and Related Party Transactions continued

The Research Project contract to be funded by a Go-For-It Grant, as detailed in last year's report has now been completed and the grant monies previously held in the Go-For-It Fund (please see note 15) have now been dispensed.

8. Tangible Fixed Assets

	Furniture	Kitchen Equipment	Electrical & Office Equipment	Cinema Equipment	Fixtures & Fittings	Musical Equipment	TOTALS
	£	£	£	£	£	£	£
Cost							
At 1 January 2025	14477	9757	55432	14201	26637	12300	132804
Additions	0	1404	0	0	0	0	1404
Disposals	0	0	0	0	0	0	0
At 31 December 2025	<u>14477</u>	<u>11161</u>	<u>55432</u>	<u>14201</u>	<u>26637</u>	<u>12300</u>	<u>134208</u>
Accumulated Depreciation							
At 1 January 2025	14477	1578	48519	14201	26637	11300	116712
Charge for year	0	1740	1725	0	0	250	3715
Eliminated on Disposals	0	0	0	0	0	0	0
At 31 December 2025	<u>14477</u>	<u>3318</u>	<u>50244</u>	<u>14201</u>	<u>26637</u>	<u>11550</u>	<u>120427</u>
Net Book Value							
At 31 December 2025	<u>0</u>	<u>7843</u>	<u>5188</u>	<u>0</u>	<u>0</u>	<u>750</u>	<u>13871</u>
At 31 December 2024	<u>0</u>	<u>8179</u>	<u>6913</u>	<u>0</u>	<u>0</u>	<u>1000</u>	<u>16092</u>

9. Investments

No investments are held by Balerno Parish Church for the current year, nor were there in the preceding year.

9A. Leases

There is an operating lease on a new Church photocopier with Siemens Financial Services which will commence on 14th January 2026 requiring twenty quarterly payments of £393.75 Inc. VAT over five years totalling £7875.00. There was a nil balance at 31st December 2025 on the previous two year lease agreement.

10. Debtors	2025	2024
	£	£
Gift Aid Tax Refund Due	4043	4174
Minister Council Tax Refund due	0	1566
	4043	5740
11. Creditors	2025	2024
	£	£
Due within one year		
Accruals (see list in appdx.1)	3138	2940
Agency Creditors	311	1481
	3449	4421
APPDX.1		
E-on (Gas and Electricity)	2288	2115
Examiners Fees	850	825
	3138	2940
12. Loans		
Energy Saving Trust (within one year)	220	0
Energy Saving Trust (beyond one year)	1620	0
	1840	0

13. Analysis of Net Assets Between Funds

Current Year	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	13031	750	0	13781
Investments	0	0	0	0
Current Assets	30116	48468	39758	118342
Creditors & Loan	(4978)	0	(311)	(5289)
Net assets at 31 Dec 2025	38170	49218	39447	126835
Prior Year	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	15092	1000	0	16092
Investments	0	0	0	0
Current Assets	38302	54231	41701	134234
Creditors & Loan	(2940)	0	(1481)	(4421)
Net assets at 31 Dec 2024	50454	55231	40220	145905

14. Volunteers

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

15. Movement in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31Dec 2025 £
Unrestricted funds					
General Fund	50454	159808	172092	0	38170
	<u>50454</u>	<u>159808</u>	<u>172092</u>	<u>0</u>	<u>38170</u>
Designated Funds					
Fabric Fund	11716	1270	0	0	12987
Equipment Fund	121	0	0	0	121
Bequests	3087	0	0	0	3087
Special Donations	10041	0	0	0	10041
Mission Fund	1426	0	0	0	1426
Cinema Assets	0	0	0	0	0
Musical Equipment	1000	0	250	0	750
Organisations	27051	126555	133635	0	19971
Benevolent Fund	788	47	0	0	835
	<u>55230</u>	<u>127872</u>	<u>133885</u>	<u>0</u>	<u>49218</u>
Restricted funds					
Trust Funds (Cap)	5735	0	0	0	5735
Trust Funds (Rev)	4056	326			4382
Go For It Fund	1500	0	1500	0	0
Acorn Project Fund	9417	0	0	0	9417
Sp. Donations 2023	16363	0	0	0	16363
St. Josephs' Fund	3150	400	0	0	3550
Total Funds	<u>40221</u>	<u>726</u>	<u>1500</u>	<u>0</u>	<u>39447</u>
Total Funds	<u>145905</u>	<u>288406</u>	<u>307477</u>	<u>0</u>	<u>126835</u>

There may be minor discrepancies in the totals if the pence are not being shown

Purpose of Designated Funds:

Fabric Fund - Funds for maintenance of the Church property.

Equipment Fund - For replacement of Church Equipment

Bequests Fund - Made to the Church for any use.

Special Donations Fund - Made for special purposes.

Mission Fund - For missionary work at home and overseas.

Cinema Assets – Fixed assets purchased by Balerno Village Screen and donated to the Church

Musical Equipment – Primarily to fund the purchase of the new organ and any future musical equipment.

Organisations Funds - To record the income, expenditure and balances of Church organisations.

Benevolent Fund - Combined Hogg, Bertram, Gillon & Craik Revenue Trust Funds

Purpose of Restricted Funds:

Go For It – To finance research into the most appropriate way to enhance the ministerial team

Acorn Project – To receive grants and to make payments in respect of a dedicated youth worker

St. Josephs' Fund – To upgrade the facilities of the St. Josephs' Centre to include kitchen and toilets

Special Donations 2023 Fund- To finance specific purposes agreed with the donor

Trust Funds (Capital & Revenue) – Created from bequests for the benefit of the Church and community

Transfers:

Transfers are made from the General Fund for the purpose of making on-line remittances. £16363 represents a transfer from General Unrestricted Funds to Special Donations 2023 Restricted Fund

15 Movement in Funds	(Prior Year)				
	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At31Dec 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	24949	159795	150604	16314	50454
	<u>24949</u>	<u>159795</u>	<u>150604</u>	<u>16314</u>	<u>50454</u>
Fabric Fund	35143	8549	0	(31976)	11716
Equipment Fund	121	0	0	0	121
Bequests	3087	0	0	0	3087
Special Donations	10041	0	0	0	10041
Mission Fund	1426	0	0	0	1426
Cinema Assets	0	0	0	0	0
Musical Equipment	2930	0	1230	(700)	1000
Organisations	26736	131224	130909	0	27051
Benevolent Fund	733	55	0	0	788
	<u>80217</u>	<u>139828</u>	<u>132139</u>	<u>(32676)</u>	<u>55230</u>
Restricted funds					
Trust Funds (Capital)	5735	0	0	0	5735
Trust Funds (Revenue)	3691	365	0	0	4056
Go For It Fund	1500	0	0	0	1500
Acorn Project Fund	9417	0	0	0	9417
Special Donations 2023	0	0	0	16363	16363
St. Josephs Fund	2750	400	0	0	3150
Total Funds	<u>23093</u>	<u>765</u>	<u>0</u>	<u>16363</u>	<u>40221</u>
Total Funds	<u>128259</u>	<u>300388</u>	<u>282743</u>	<u>0</u>	<u>145905</u>

There may be minor discrepancies in the totals if the pence are not being shown

16. Balerno Parish Church – Collections for Third Parties

During the year there was no income from offerings and fundraising events, received and disbursed to other charities. Any offerings and fundraising events monies given for this purpose are excluded from Incoming and Outgoing Resources.

	TOTAL 2025	TOTAL 2024
Louise Duncan Bequest	0	0
Christian Aid	0	0
Poppy Scotland	0	0
Trinity Foodbank	0	200
Compassion UK	0	0
Total	<u>0</u>	<u>200</u>

17. Analysis of Church Organisation Funds

Current Year 2025	At 1 st January	Income	Expenditure	At 31 st December
	2025			2025
	£	£	£	£
Choir	203	205	267	141
Fair Trade	329	819	737	411
Fellowship	1480	4288	3152	2616
Flower Committee	517	310	344	483
Monday Club	2327	319	2639	7
P.A.L.M	2425	187	694	1918
Sunday Club	45	0	0	45
The Guild	698	1734	1663	769
The Mill Cafe	19027	118693	124139	13581
Net assets at 31 Dec 2025	27051	126555	133635	19971
Prior Year 2024	£	£	£	£
Choir	163	140	100	203
Fair Trade	313	542	526	329
Fellowship	3188	5873	7581	1480
Flower Committee	543	255	281	517
Monday Club	2351	34	58	2327
P.A.L.M	850	2432	857	2425
Sunday Club	45	0	0	45
The Guild	833	1760	1895	698
The Mill Cafe	18449	120189	119611	19027
Net assets at 31 Dec 2024	26735	131225	130909	27051

There may be minor discrepancies in the totals if the pence are not being shown

Figures given for Church Organisation balances represent the bank and cash balances of those organisations whose balances are shown as Designated Funds. Income and expenditure totals are shown in the Analysis of Income and Expenditure

18. Church Organisations

Support for Church Organisations	2024	2023
None applicable	0	0