Sherbrooke Mosspark Parish Church of Scotland

Report and Accounts

for the year ended 31 December 2025

Congregation No: 161063
Charity No: SC015155

Sherbrooke Mosspark Parish Church of Scotland

Trustees' Report

for the year ended 31 December 2025

The trustees are pleaed to present their annual report and the accounts of the charity for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in 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 UK and Republic of Ireland (FRS 102) effective from 1 January 2019.

Objectives and Activities

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

To achieve this the church :

(a) provides for the ordinances of religion to be practised and observed in the parish area
(b) provides for the baptism and nurture of young people in faith that they might take their place in society as responsible moral people,
(c) provides support for families who are experiencing ill health or bereavement, conducts funeral services for the dead in the parish area,
(d) provides a place for young people to belong to organisations like the Scouts or Brownies,
(e) provides a place for outside bodies to contribute to their community (e.g. Govan Salvation Army who hold a number of concerts to provide help for the people of Govan),
(f) supports many charities through fundraising efforts (Christian Aid; Preshal Trust, Govan; the Lodging House Mission and Glasgow City Mission) working with people with enormous social problems; Starter Packs, Govan; Mary's Meals and many more charities working with the disadvantaged and marginalised in our society,
(g) provides the use of our buildings for the benefit of many cultural groups providing a venue for the Glasgow Chamber Orchestra, Glasgow Orchestral Society and others.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The aims are to provide for the ordinances and Sacraments of the Church to be available within the territorial bounds of our parish allowing people to deal with the major events in their lives such as the birth of a child, a marriage or a death.

Achievements and Performance

The church community continues to welcome many different people from the local area and beyond whether they wish to join the kirk as full members or not. It is worth noting that in addition to our outreach activities the many funerals in the parish conducted by the minister and the events hosted by the kirk give an opportunity for family members to re-connect with the church.

Overview

There were six meetings of the Kirk Session in 2025 and a Stated Annual Meeting of the Congregation. There are 38 serving elders. Marjorie McGhie continues to serve as Session Clerk and the committee structure developed in 2023 remains in place with the various committees reporting to the Kirk Session.

The Reverend Adam Dillon continued in post as minister and conducted Sunday Worship each week as well as a Thursday morning service. The newly appointed Church Officer Rory Spencer remains in place ably assisted by Shona Heaney.

We continue to work towards union with Ibrox Parish Church in line with the Presbytery Mission Plan and occasionally have joint services. The Basis of Union presented to us by Presbytery on 7th October was, unfortunately, not supported by Ibrox Kirk Session. This meant that further meetings are required and the union delayed.

Volunteers continue to run Messy Church and the Sunday School with the Reverends Sheila and Graham Blount liaising with Mosspark Primary School. During winter months Messy Church is held in Mosspark Bowling Club. During summer months when the Bowling Club premises are not available Messy Church moves to Sherbrooke Mosspark. Attendance varies but sessions allow for valuable fellowship and connection with Mosspark families. The ecumenical project to welcome asylum seekers housed in the GoUrban Hotel has become well established with a volunteer from Sherbrooke Mosspark involved.

Tom Ferguson continues as Organist and Director of Music. His musicianship and development of the choir including 3 choral scholars greatly enhances worship. In addition to Sunday worship Tom organises special music for Easter and Christmas and is responsible for a very well received ecumenical Carols by Candlelight service.

The roll as of 31st December 2025 stood at 272. There were 6 deaths, and 2 new communicants. The average number of weekly worshipers was around 110. Sunday morning worship continues to be live streamed with more than 100 views over the week.

Church Life

We recognise that good communication and fellowship are important to the life of the church.

Our efforts to achieve good communication include a church website, two WhatsApp Groups and a Facebook presence. Live streamed services continue to be available for those unable to attend church.

Fellowship is greatly enhanced by the outstanding contribution from members of the Social Committee and Coffee Team who provide tea and coffee after worship every week, the Easter Breakfast and the Christmas Lunch. They are also involved with special events such as the Church Ceilidh, the Plant Sale, the Advent Fayre and the Mince Pies and Mulled Wine social gathering after Carols by Candlelight.

The Women's Group meets monthly from September to June. This is well supported with a varied programme, enjoyed by church members and non-members. The Group organises a coffee morning each February with proceeds going to a local charity and there is a very popular annual dinner in June. The Guild meets weekly from September to June in the Harvest Church in Mosspark. The meetings follow the standard Church of Scotland programme which includes a hymn and a prayer in addition to a speaker or entertainment.

Badminton continues on Monday evenings with church and non-church players participating.

The AM Chorus, a Community Choir led by Grace Guse and accompanied on the piano by Muriel Manning, is very popular with over 35 members from the church and the local area. They enjoy weekly sessions of joyful singing followed by coffee and fellowship and are proud to augment the church choir at Christmas and Easter worship.
Fellowship is the main aim of Soup and Chat, a monthly gathering of up to about 25 people enjoying hearty soup and lively company.

The Yarn Stormers are a lively group of ladies, both church members and non-members, who enjoy each other's company and undertake various knitting challenges.

All these groups offer a tremendous opportunity for outreach and fellowship and are to be commended.

Finance and Property

The Fundraising Committee have developed several initiatives designed to raise money for the church. These include a suggestion that members add a codicil to their wills leaving money to the church. Other projects include the Advent Fayre, sale of church Christmas Cards and Advent Calanders and a joint Ceilidh with the Scouts.
The Property Committee continues to oversee regular maintenance work on the church and manse.

Demand for Hall and Sanctuary bookings remains high with many orchestras, groups and local people using our facilities. Commercially designed staging was purchased at the end of the year. This staging is safer and easier to assemble and store than the existing wooden staging. It is hoped that this will enhance the appearance of the extended chancel when orchestras and choirs perform.

Hall and sanctuary lets are a valuable source of income for the church and Anne McCaig has to be congratulated for her tremendous efforts to make the most of our premises.

Financial Review

Total income for the year was £205,070 (PY - £219,572). This included £15,000 from Sherbrooke Initiative for Capital Projects.

Expenditure in the year amounted to £222,682 (PY - £222,105). This includes an increase of £4478 in staffing costs and an increase in office costs of £5871. These increases were largely offset by decreases in fabric expenditure of £10,120 (not including the new stage) and a decrease in Prebytery dues of £4140. Smaller increases in water/insurance rates were offset by decreases in heat/light expenditure.

The net out-turn, before any gains on investments, was a deficit of £17,612 (PY - £2533). The remaining investment holdings increased in value by £20,222 (PY - £25,191) with the overall out-turn being an increase in funds for the year of £2,610 (PY - £23,240).

Investment Policy and Performance

The congregation holds short term investments, mainly in Church of Scotland Growth units with the aim of preserving and growing this capital over the medium-term and to generate income annually. The total direct investment at cost in Church of Scotland units at 31 December 2025 amounts to £200,895 (PY - £220,118) and at a valuation of £287,605 (PY - £292,223).

Risk Management

All major risks have been reviewed and systems or procedures have been established to manage those risks. The major financial risk to which the charity is exposed as identified by the trustees is a general or sudden lowering of donated income caused by the loss of older members.

The congregation receives significant donations from a number of members along with the associated gift aid commitments which go a long way to cover the annual expenditure. The Trustees consider the loss of such income to be a material risk and have introduced a medium-term reserves policy for building up funds of a further six to twelve months' expenditure in excess of the reserves required for normal annual expenditure as part of its medium to long-term strategic plan. The Trustees are also developing a longer-term strategy to generate and build reserves.

Reserves Policy

The Trustees are aware of their obligation to plan the charity's expenditure and manage its reserves in order to maintain the long-term financial viability of the Church.

The Church has free reserves, (that is those funds not tied up in property and restricted funds) of £317,568 (PY - £333,009) at 31 December 2025. It is the Trustees' primary policy to hold unrestricted free reserves of between nine and twelve months' normal annual expenditure to allow for any sudden unexpected decline in income. The current reserves exceed the principal primary reserves policy for the reasons set out above under "Risk Management".

The Trustees also have a Consolidated Fabric Fund reserve held by the Church of Scotland General Trustees of £266,789, an increase of £18,401 over the previous year (PY- £248,388). This reserve is not included in the Balance sheet. The increase is after drawing out the income generated in the year from the fund of £5400 (PY - £5,611). The Trustees are planning for the medium-term use of the Consolidated Fabric Fund in maintaining and enhancing the fabric of the church.

The Trustees consider the current level of free reserves adequate considering the annual, normal recurring expenditure levels of around £222,000 along with the balance of reserves required to manage the medium-term risks. They consider the level of reserves held by the General Trustees should be adequate to cover any non-recurring expenditure of a capital nature to maintain the church and manse fabric.

Structure, Governance and Management

The congregation is a registered charity number SC015155 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 Presbytery.

The Kirk Session is responsible for all affairs within the church under the Unitary Constitution. Certain responsibilities are delegated to specific Committees as appropriate including Finance and Fabric.

Reference and Administrative Information

Charity No: **SC015155**
Congregation No: **161063**

Trustees

Principal Office bearers

Minister:	Rev Adam Dillon
Session Clerk:	Miss Marjorie McGhie
Church Treasurer:	Ms Meredith Greta

Principal Office
240 Nithsdale Road
Pollokshields
Glasgow
G41 5AD

Independent Examiner

Mrs Kristina Bowie
18 Ledi Road
Glasgow
G43 2AJ

Bankers

Bank of Scotland
Glasgow Pollokshields Branch
PO Box 1000
BX2 1LB

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).

Although the income of the Trust is below £250,000, the Trustees have decided to prepare financial statements on a fully accrued basis as they consider theis best represents the financial position of the chairity.

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 method and principles in the Charities SORP;
- make judgements 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;

- 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

The trustees are responsible for keeping proper accounting records for the maintenance and integrity of
Approved by the Trustees on 31 March 2026 and signed on their behalf.

Marjorie McGhie ***Session Clerk***

Session Clerk

Sherbrooke Mosspark Parish Church of Scotland
for the year ended 31 December 2025

Independent Examiner's Report to the Trustees of Sherbrooke Mosspark Parish Church of Scotland

I report of on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination , no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
    - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
    - to prepare accounts which accord with the accounting records and comply with Regulation 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.

Kristina Bowie

Kristina Bowie
FCCA
18 Ledi Road
Glasgow
G43 2AJ

Dated....9 September 2026..

Sherbrooke Mosspark Parish Church of Scotland
Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from:									
Donations & legacies	1	153,756	-	-	153,756	172,735	710	-	173,445
Charitable activities	2	40,271	-	-	40,271	24,907	9,236	-	34,143
Other trading activities	3	-	-	-	-	-	-	-	-
Investment Income	4	5,643	-	-	5,643	6,373	-	-	6,373
Other	5	5,400	-	-	5,400	5,611	-	-	5,611
Total income		205,070	-	-	205,070	209,626	9,946	-	219,572
Expenditure on:									
Raising funds	6	-	-	-	-	-	-	-	-
Charitable activities	6	222,682	-	-	222,682	205,337	16,768	-	222,105
Total expenditure		222,682	-	-	222,682	205,337	16,768	-	222,105
Net income/(expenditure) before gains & losses on investments		(17,612)	-	-	(17,612)	4,289	(6,822)	-	(2,533)
Net gains/(losses) on investments		20,222	-	-	20,222	25,773	-	-	25,773
Net income/(expenditure)		2,610	-	-	2,610	30,062	(6,822)	-	23,240
Transfers between Funds		-	-	-	-	-	-	-	-
Gain/(loss) on revaluation of fixed assets		-	-	-	-	-	-	-	-
Net movement in funds		2,610	-	-	2,610	30,062	(6,822)	-	23,240
Reconciliation of funds:									
Total funds brought forward		890,914	-	550	891,464	860,852	6,822	550	868,224
Total funds carried forward	14	893,524	-	550	894,074	890,914	-	550	891,464

Sherbrooke Mosspark Parish Church of Scotland
Balance Sheet as at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed Assets:					
Tangible assets	10		574,966		557,036
Investments	11		287,605		292,223
Total Fixed Assets			862,571		849,259
Current Assets					
Debtors	12	22,748		16,006	
Cash at bank and in hand		37,837		33,341	
Total Current Assets		60,585		49,347	
Liabilities					
Creditors falling due within one year	13	29,082		7,142	
Net Current Assets			31,503		42,205
Total Assets less Current Liabilities			894,074		891,464
Creditors falling due after more than one year			-		-
Net Assets			894,074		891,464
The funds of the charity:					
Endowment funds			550		550
Restricted income funds			-		-
Unrestricted income funds			893,524		890,914
Total charity funds	14		894,074		891,464

The accounts were approved by the trustees on 31 March 2026 and signed on their behalf by:

Marjorie McBrie Session Clerk

Treasurer

Sherbrooke Mosspark Parish Church of Scotland
Year ended 31 December 2025
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 accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments and the manse at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), 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 meets the definition of a public benefit entity under FRS 102.

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 charity's objects. 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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Income recognition

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income on the basis of 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.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Expenditure recognition

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 reliably.

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.
The Charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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.

The manse which is vested in Local Trustees is included at market value as estimated by the Trustees.
All other fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Fixtures and fittings	5 years - 10 years
Office equipment	5 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Sherbrooke Mosspark Parish 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.

Sherbrooke Mosspark Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1 Donations and Legacies								
Offerings	120,492			120,492	123,118	-	-	123,118
Tax Recovered on Gift Aid	26,783			26,783	25,616	710	-	26,326
Legacies	2,000			2,000	21,023	-	-	21,023
Donations				-	-	-	-	-
Other	4,481			4,481	2,978	-	-	2,978
	153,756	-	-	153,756	172,735	710	-	173,445
2 Income from Charitable activities								
Hall lets	11,454			11,454	14,002	-	-	14,002
Weddings and funerals	250			250	-	-	-	-
Fundraising activities	9,981			9,981	9,778	4,145	-	13,923
Grants	18,586			18,586	1,127	5,091	-	6,218
	40,271	-	-	40,271	24,907	9,236	-	34,143
3 Income from other trading activities								
Rent of manse	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
4 Investment income								
Dividends received	5,643			5,643	6,346	-	-	6,346
Deposit interest				-	27	-	-	27
	5,643	-	-	5,643	6,373	-	-	6,373
5 Other Income								
Drawn down from General Trustees	5,400			5,400	5,611	-	-	5,611
Gain on sale of fixed assets				-	-	-	-	-
	5,400	-	-	5,400	5,611	-	-	5,611

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6 Analysis of Expenditure								
Raising Funds								
Investment Managers Fees	-	-	-	-	-	-	-	-
Letting Agents Fees								
Offering Envelopes	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Charitable Activities								
Giving to Grow Contributions	88,880			88,880	84,442	-	-	84,442
Presbytery Dues	5,280			5,280	9,420	-	-	9,420
Minister's Expenses	2,479			2,479	2,923	-	-	2,923
Council Tax	4,078			4,078	3,301	-	-	3,301
Pulpit Supply	735			735	205	-	-	205
Other Salary Costs	32,711			32,711	28,233	-	-	28,233
Fabric Repairs & Maintenance	34,978			34,978	28,330	16,768	-	45,098
Water & Insurance	13,140			13,140	11,898		-	11,898
Heating and lighting	17,852			17,852	19,334	-	-	19,334
Church Office Expenses	17,120			17,120	11,249	-	-	11,249
Organ & Music Expenses	1,880			1,880	1,515	-	-	1,515
Outreach				-	-	-	-	-
Independent Examiner's Fee	630			630	600	-	-	600
Depreciation	2,694			2,694	3,632	-	-	3,632
Other expenses	225			225	255	-	-	255
	222,682	-	-	222,682	205,337	16,768	-	222,105
Total	222,682	-	-	222,682	205,337	16,768	-	222,105

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.

7 Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	29,423	28,233
Social security costs	2,660	-
Pension costs	628	-
Total	32,711	28,233

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Administration	1	1
Music staff	1	1
Premises maintenance	1	1
	3	3

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

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipend and employer's contributions for national insurance, pensions and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For 2025, the minimum stipend is £32,433 and the maximum stipend in 5th and subsequent years of service £39,856.

8 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses incurred in respect of Council Tax, travel and other expenses totalling £9,928 (2024 - £8,701).

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

During the year a total of £50,950 (2024 - £56,328) was donated to the congregation by trustees.

9 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.

10 Tangible Fixed Assets

	Manse	Fixtures & Fittings	Office Equipment	Total
	£	£	£	£
Cost/valuation				
At 1 January 2025	550,000	9,179	13,908	573,087
Additions	-	-	20,624	20,624
Gain /(loss) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	550,000	9,179	34,532	593,711
Accumulated Depreciation				
At 1 January 2025	-	4,235	11,816	16,051
Charge for year	-	1,648	1,046	2,694
Eliminated on Disposals	-	-	-	-
At 31 December 2025	-	5,883	12,862	18,745
Net Book Value				
At 31 December 2025	550,000	3,296	21,670	574,966
At 31 December 2024	550,000	4,944	2,092	557,036

11 Investments

	2025	2024
	£	£
Market value at 1 January	292,223	276,452
Purchased during the year	-	-
Sold during the year	(25,520)	(9,421)
Gain /(loss) on revaluation	20,902	25,192
Market value at 31 December	287,605	292,223
Investments at cost	200,895	220,118
Net gains/(losses) on disposal of investments		
Sale proceeds	24,840	10,003
Market value at 1 January	(25,520)	(9,421)
Net realised gains/(losses) in year	(680)	582
The following investments are held:		
Church of Scotland Investors Trust Income Fund	-	-
Church of Scotland Investors Trust Growth Fund	287,605	292,223
	287,605	292,223

12 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	7,288	13,554
Other	15,460	2,452
	22,748	16,006

13 Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	21,125	473
Accruals	7,957	6,669
	29,082	7,142

13a Creditors falling due after more than one year

	2025	2024
	£	£
Loan from General Trustees at 1January	-	
Less repaid during year year	-	-
Less due within one year	-	-
	-	-

14 Movement in Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Gain/(Loss) on Manse/ Investments	Transfers	At 31 December 2025
	£	£	£	£	£	£
Endowment funds						
John Glen Bequest	250	-	-	-	-	250
Danial McCallum Mem Fund	300	-	-	-	-	300
	550	-	-	-	-	550
Restricted funds						
Youth & family Worker Fund	-	-	-	-		-
National Giving Day Fund	-	-	-	-		-
Accessible toilet						-
	-	-	-	-	-	-
Unrestricted funds						
Guild Fund	869	1,284	(1,163)			990
Manse Fund	550,000					550,000
Equipment Fund	7,036	20,624	(2,694)			24,966
General Fund	333,009	183,162	(218,825)	20,222		317,568
	890,914	205,070	(222,682)	20,222	-	893,524
Total funds	891,464	205,070	(222,682)	20,222	-	894,074

Analysis for Previous year	At 1 January 2024	Incoming Resources	Outgoing Resources	Gain/(Loss) on Manse/ Investments	Transfers	At 31 December 2024
	£	£	£	£	£	£
Endowment funds						
John Glen Bequest	*250*	-	-	-	-	*250*
Danial McCallum Mem Fund	*300*	-	-	-	-	*300*
	550	-	-	-	-	*550*
Restricted funds						
Youth & family Worker Fund	*1,886*	-	-	-	*(1,886)*	-
National Giving Day Fund	*4,936*	-	-	-	*(4,936)*	-
Accessible toilet		*9,946*	*(16,768)*		*6,822*	
	6,822	*9,946*	*(16,768)*	-	-	-
Unrestricted funds						
Guild Fund	*1,112*	1,678	(1,841)	-	(80)	*869*
Manse Fund	*550,000*	-	-	-	-	*550,000*
Equipment Fund	*10,668*	-	(3,632)	-	-	*7,036*
General Fund	*299,072*	207,948	(199,864)	25,773	80	*333,009*
	860,852	*209,626*	*(205,337)*	*25,773*	-	*890,914*
Total funds	*868,224*	*219,572*	*(222,105)*	*25,773*	-	*891,464*

14 Movement in Funds

Purposes of Endowment Funds

John Glen Bequest: Income from the Fund which is held in cash is used to provide Sunday School teaching material.

Danial McCallum Mem Fund: Income from the Fund which is held in cash is used to provide Sunday School teaching material.

Purposes of Restricted Funds

There are curently no restricted funds

Purposes of Designated Funds

Guild Fund: The Fund reflects the work of the Guild.

Manse Fund: **The** fund reflects the net book value of the manse

Equipment Fund: The fund reflects the net book value of equipment

15 Analysis of Net Assets Among Funds

	General Fund	Designated Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£	£
Fixed Assets		574,966	-	-	574,966
Investments	287,605	-	-	-	287,605
Current Assets	59,045	990		550	60,585
Current Liabilities	(29,082)	-	-	-	(29,082)
Liabilities over 1 year	-	-	-	-	-
Net assets at 31 December 2025	317,568	575,956	-	550	894,074

Previous year	General Fund	Designated Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£	£
Fixed Assets		557,036	-	-	557,036
Investments	292,223	-	-	-	292,223
Current Assets	47,928	869		550	49,347
Current Liabilities	(7,142)	-	-	-	(7,142)
Liabilities over 1 year	-	-	-	-	-
Net assets at 31 December 2024	333,009	557,905	-	550	891,464

16 Collections for Third Parties

	2025	2024
	£	**£**
Lodging House Mission	217	174
The Preshal Trust	217	174
Glasgow City Mission		174
	434	522

Sherbrooke Mosspark Parish Church of Scotland

Appendix

Year ended 31 December 2025

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

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	198,462	198,462
Market Value of Balances at 31 December	266,789	248,388
REVENUE ACCOUNT		
Credit Balances held at 31 December		(99)
TEMPORARY ACCOUNT		
Credit Balance at 31 December	-	-