REGISTERED CHARITY NUMBER: SC015303

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

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FOR THE YEAR ENDED 31 DECEMBER 2025

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NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in pages 12-13 of 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 1st January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 cooperates with other churches in various ecumenical bodies in Scotland and beyond.

Mission

As part of the Church of Scotland, Netherlee and Stamperland Church is committed to worshipping God as Father, Son and Holy Spirit; therefore, in the name of Jesus Christ our Lord, we commit ourselves to serve the needs of all people who live in our parish.

We are a church seeking always to find new ways to love God and our neighbours, and within this mission we aim to:

- Be a place providing regular worship of God
- Provide a welcoming space for all who are isolated or alone in our parish
- Identifying new projects which serve our community with love
- Provide a space for groups in the community to meet
- Develop new ways of working with families throughout the parish
- Develop new methods of aiding Pastoral Care within our community

This church seeks a commitment from its members to accept this statement and help realise its mission.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Worship

Regular worship is held in the Main Sanctuary on Sunday Mornings, and in the Lesser Sanctuary on Wednesday mornings, with further informal fellowship enjoyed over refreshments after the services. The Sacrament of the Lord's Supper is celebrated five times in the year, including Easter Sunday.

Our Sunday worship continues to be streamed live and can also be viewed at any convenient time on our YouTube channel. The services are enjoyed by members who are no longer able to attend in person and also by regular viewers from much further afield. Some have a previous connection with our congregation and have moved away, but many have 'happened upon us' and stayed to enjoy the fellowship.

Members who wish to can also request a DVD or CD recording of Sunday services.

Transport to church can be a problem for some of our members, and we are therefore glad to be able to offer a minibus service to Sunday and Wednesday services. The bus is regularly full to capacity on a Sunday, and is a much valued part of our local mission.

We are indebted to the volunteer drivers and escorts who faithfully provide the minibus service week by week, and who are so generous with their time, allowing those bus passengers who wish to stay for tea and coffee and fellowship to do so, before being taken home.

The 2025 statistical return to Glasgow Presbytery shows that the Communion Roll contains 547 members. We lost 18 members by death and 8 by Certificate of Transference, but gained 2 by certificate, so a fall of 24 from 571 at the end of 2024.

That said, Netherlee and Stamperland Church is blessed with a faithful and committed congregation with many gifts and these, together with the grace of God, will allow us to continue our ministry and enable us to be a Christian focal point in our local community.

Ministry
Since becoming a vacant charge in August 2024, we were grateful for the leadership of Rev. Jeanne Roddick as our interim moderator, and Rev. Ian Galloway as our locum minister.

Having been given permission, on 10th December 2024, to seek a new minister with an unrestricted call, work began to consider what sort of ministry would best lead us forward in the years ahead.

A nominating committee comprising 13 members was elected by the congregation on 9th March and began its work in compiling a parish profile and job advertisement and seeking the best candidate to be the next minister of Netherlee and Stamperland Church.

In early August the congregation was informed by edict that a candidate had been selected by the committee. On August 24th Rev. Jillian Storrie preached as Sole Nominee and was overwhelmingly endorsed as the new minister of this charge.

A joyful service was held on 2nd October, when Jillian was inducted to the charge and warmly welcomed to her new post.

Since taking up her post Jillian has been working tirelessly to get to know and establish good relationships within the church family and the local community, including schools and care homes, and is working with the Kirk Session and congregation to plan the next steps in our mission.

For some five years we had been fortunate to have had the services of a Pastoral Assistant, Marie Thomson, whose post was centrally funded, with that funding due to end in December 2025.

During her time with us Marie provided most valuable care and support to many members who are housebound, in care homes, or were experiencing illness or bereavement, and we acknowledge with deep gratitude her dedicated work among us. In October Marie took up a new post and we wish her and her new congregation every blessing as they work together.

In order to support our minister with what is a very significant pastoral workload, the formation of a Pastoral Visiting Group is proposed.

The ministry of Care and Share, which delivers food to parishioners in a time of need, continues and lets the recipients know that we are thinking of them and wish to give practical as well as prayerful support, as does the ministry of flowers gifted from the arrangements which grace the sanctuary week by week.

Sunday Club
Though numbers attending continue to be small, the children more than compensate with their enthusiasm and faithful attendance. They enjoy Bible stories, crafts, games and activities led by the talented and dedicated leadership team, helping them to explore their faith. The children take great delight in supporting needy causes, in particular Starter Packs, with the help of members of the congregation who save the brown pennies which the children use to buy items for the packs given to people who are being helped out of homelessness.We were also delighted to be able to purchase a 'friendship bench' for The Yard, a local facility where families who have children with additional needs are able to spend time together, socialising and playing in a safe and supported environment.

Although our Senior section has not met in recent months, we were delighted that some of the girls were able and willing to assist in preparation and presentation in some of our worship, particularly the Nativity and Christingle services. It is heartening that their sense of connection with the congregation is so strong.

The Guild
The Guild meets on Thursday afternoons and enjoys a varied programme of speakers and activities. The current session theme is 'Let us Build a House', with the focus this year on 'Living Stones'.

With a membership of approximately 44 the Guild is a thriving and vibrant part of our church life.

Youth Organisations
We are glad to continue to welcome various voluntary Youth Organisations into our premises, and to encourage their dedicated leaders in the valuable work they carry out with youngsters in our community.

The Company Sections of 231 and 278 Boys' Brigade continue to meet jointly, with the younger sections - Anchor Boys and Junior Sections - of 231 and 278 meeting separately, in Stamperland Community Centre and Netherlee and Stamperland Church respectively. Both sections promote their boys to the jointly run 231/278 Company Section.

Girlguiding Netherlee continues to flourish with two Rainbow units, three Brownie units and two Guide units using our halls and the nearby Scout hall for their varied activities.

While the units are flourishing and very well attended, there is always a need for more volunteers to keep these units open.

Education
Several members took advantage of the chance to participate in discussion sessions led by our Locum, Rev. Ian Galloway, where the idea of pilgrimage and our relationship with God and those we meet on our journey was explored through the film 'The Way'.

Forum
Now in its twenty first year, the Forum continues to meet monthly from September to March, offering a programme of distinguished speakers on many varied topics. Meetings are open to any member of the community and are consistently well attended. Speakers in the first half of this session's programme included a GP who is also an award winning fiddle player, a local historian and author, and perhaps our youngest speaker, who also happens to be Young Scottish Athlete of the Year. There is definitely always something for everyone!!

Community Use
We make our facilities available for use by all in the community regardless of whether they are members of our church or not.

Regular users include the Monday Lunch Club, the Forum, Trefoil Guild, Golf-fit, Sounds International Choir, Eccentrics Fitness Classes, Eastwood Stamp Club, Parents and Toddlers, Enjoy-a-Ball, Sliver Swans Ballet Class and Clarkston After School Services (CASS).

The halls are also available, and frequently used, for private functions such as children's birthday parties, and family events.

The beautiful sanctuary with its excellent acoustics makes for an idea concert venue and various music groups have enjoyed performing there.

We are also delighted to welcome children and staff from Netherlee Primary School to the church where they hold end of term assemblies at Christmas and Easter.

Our new minister is delighted to be getting to know and work with the staff and pupils at both Netherlee Primary and Williamwood High School.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Events
Many and varied events have taken place in the church over the year offering opportunities for social interaction, community outreach and involvement, and valuable fund-raising for a variety of worthy causes. We are grateful to the members of the congregation and local community who make each different event so successful. A flavour of what has taken place:

- January Group trip to Celtic Connections
- February Beetle Drive
- March Pancake Day!
- March Inaugural meeting of the 'Knit Together Group
- March School Service in the Sanctuary
- April Poppy Scotland Coffee Afternoon
- May Christian Aid Brunch
- September Soup and Pudding Lunch
- November Melville Wind Quintet Concert
- November Poppy Scotland Afternoon Tea
- November Bearsden Fiddle Orchestra Concert
- December Christmas Tree Festival
- December Christmas Cakes made to order, Christmas cards delivered to the parish
- December Family Movie Night
- December Bedtime story with Santa

Hospitality
Our church - quite rightly - has a reputation for great hospitality. We do enjoy fellowship over food! A wonderful, willing team is ready - often at the drop of a hat - to provide catering for many different events, from the regular Sunday coffees to delicious soup and pudding lunches and magnificent post-concert buffets, and we are grateful to them for all they do. However, it is not just the magnificent spreads, but often the smaller gestures which have great meaning. We are thankful for the providers of Care and Share (soup, simple meals or baking delivered to a household going through a challenging time), the Christmas breakfast packs so appreciated by many of our members, the celebration cakes made to be shared with the church family when someone has a special birthday or anniversary.

Outreach
Our membership continues to be unfailingly supportive of various causes outwith our immediate area. We are grateful to those who donate regularly to the Glasgow Southeast Foodbank, to Starter Packs, to the Cranhill Development Trust and to LHM360. Your gifts of money and goods are much needed and gratefully received. We are grateful too to the faithful people who collect and deliver your donations to their various destinations on a regular basis. Our church also continues to support the work of Christian Aid both within our own congregation and as part of the wider Clarkston Churches Together Christian Aid Committee.

Even further afield, we continue our long-standing relationship with St Andrews Scots Kirk in Colombo, Sri Lanka who operate a trust fund for Netherlee Cottage, which is a halfway home for ladies who have previously been in the care of the psychiatry ward of the local hospital. Regular donations assist with maintenance and their running costs, and we receive regular bulletins about their progress.

Communication
We are fortunate that the vast majority of our membership can be contacted by email and are grateful to our Church Administrator Elspeth Reid for her diligence in maintaining email lists and disseminating information as needed. Much of the information is in the form of our monthly newsletter which is so ably edited by Karen McQueen.

Thanks to a group, also coordinated by Karen, our new website: nandschurch.org.uk went live in May, and is a wonderful resource for people wishing to find out more, and connect, with what goes on in our buildings, not just on a Sunday but throughout the week.

As previously mentioned, a large part of our communication involves the weekly sharing of worship on our YouTube channel, and we are glad to be able to share worship far beyond the boundaries of our parish, and thankful for the dedicated AV team who facilitate this.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial review

The financial results for 2025 were encouraging. Income, in the General Fund, increased by £31k from WFO, Gift Aid, Tax recovered and ordinary offerings. Our expenditure in the General Fund increased modestly from £227k to £233k.

The Trustees acknowledge with gratitude the legacies totalling £196,558 received during 2025 from the estates of the late Irene Morton and Sheila Carey. Smaller donations for the use of our premises are also gratefully acknowledged.

Investment policy and objectives

The Trustees have the power to invest the funds of the charity in accordance with its governing document and applicable charity law. The objective of the charity's investment policy is to safeguard and maintain the real value of its funds while generating an appropriate level of income to support the charity's charitable activities.

The Trustees keep the charity's investment arrangements under regular review and seek to balance the need for investment return with the preservation of capital and the liquidity requirements of the charity. Funds that are not required for immediate operational purposes may be placed on deposit or invested in a diversified portfolio of investments, having regard to the level of risk considered appropriate by the Trustees.

The Investment sub-committee monitors the investment performance of our investments with the Church of Scotland Investors' Trust. The market value of our investments held at the year-end is £126,279 (2024 - £139,971).

Reserves policy and going concern

The Trustees' policy is to hold reserves of at least 12 months expenditure in the Unrestricted Funds. The free reserves held at 31 December 2025 amounted to £31,513. With the future uncertain, the Trustees are actively working towards adhering to this objective and increasing the level of Unrestricted free reserves in order to sustain ongoing operations.

The Church also holds £45,389 of restricted funds at the year end, which has been provided for the purposes specified in Note 16.

Despite the challenges faced in respect of Unrestricted Funds, the Trustees are confident that the charity remains a going concern.

FUTURE PLANS

Following the completion of the Local Church Review (LCR) process, which included a lively congregational meeting on 9th February when the congregation had an opportunity to share their views with the LCR panel, the areas identified as priorities going forward were Pastoral Care and Outreach.

After the departure of our Pastoral Assistant, Marie Thomson, who took up a new post in October 2025, the formation of a Pastoral visiting group comprising members of the congregation was proposed and is a work in progress.

Jillian has continued to provide regular worship in Williamwood House Care Home, and plans to reinstate worship services at Clarkston House are being looked at.

Regular contact with the local primary and secondary schools, in addition to planned regular vestry hours are also starting points in community outreach.

Church Manses

It is our duty to provide a manse suitable for the needs of the minister and manse family, so when it became apparent that the existing manse did not meet those needs, the Kirk Session voted that our manse at 25 Ormonde Avenue be sold and a suitable alternative sought.

An advance from the Church of Scotland Consolidated Fabric Fund enabled the purchase in early December of a new manse requiring minimal adaptation. That advance will be repaid to the Consolidated Fabric Fund on the sale of the manse at 25 Ormonde Avenue, currently subject to a binding contract of sale and with a completion date of 6th March 2026.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Netherlee and Stamperland (Church of Scotland) is a registered charity (SC015303) and is administered in accordance with the terms of the Unitary Deed of Constitution.

It is subject to the Acts and Regulations of the General Assembly of the Church of Scotland, and its management is controlled by one court - the Kirk Session - responsible for both spiritual and temporal affairs.

Recruitment and appointment of new trustees

Trustees are members of the Kirk Session with the exception of Associate Elders, who are not Trustees and have no voting powers but are able to participate in the discussions of the Kirk Session.

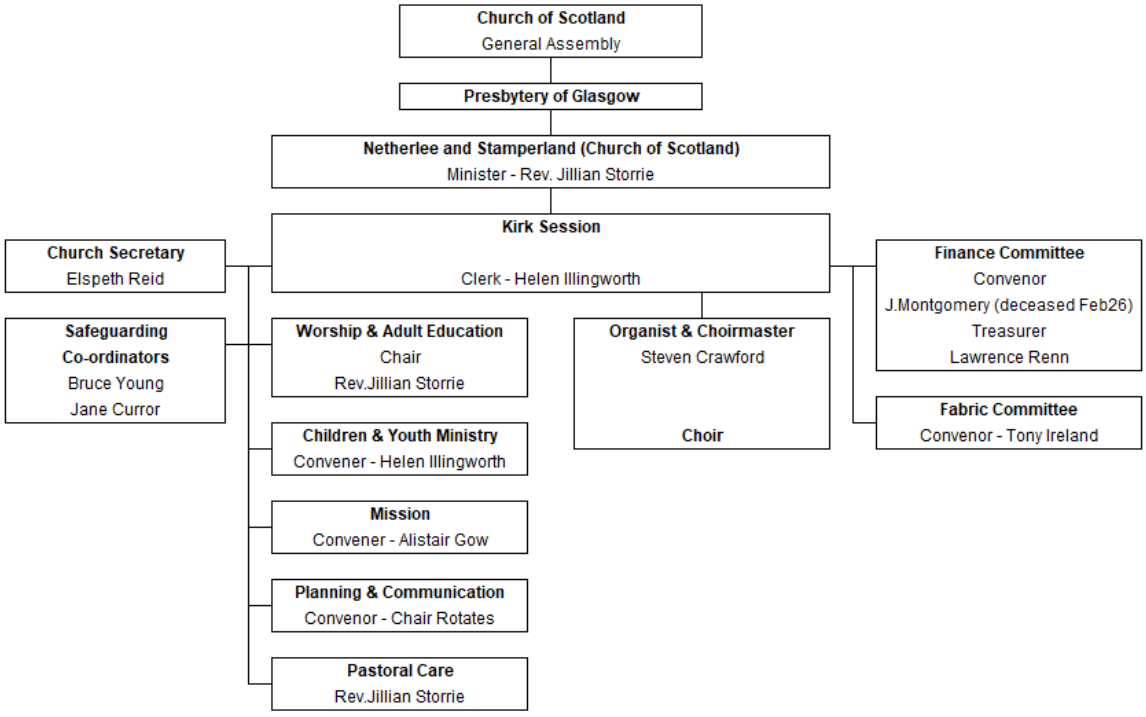
The Kirk Session members are the Elders of the church and are chosen from those members who are considered to have the appropriate gifts and skills.

The new minister, having been elected by the congregation and inducted by the Presbytery of Glasgow is a member, and Moderator, of the Kirk Session.

Organisational structure

The Kirk Session is moderated by the minister and meets formally 5 times a year. It is responsible for all affairs within the church under the Unitary Constitution. Additional meetings are arranged as required.

Responsibilities are delegated to the Finance Committee (bi-monthly), the Fabric Committee (monthly) and an additional 5 groups: Worship and Adult Education, Children and Youth Ministry, Mission, Planning and Communication and Pastoral Care who meet 4 - 5 times between Kirk Session meetings.



Risk management

We are aware of the challenges that lie ahead in terms of congregational numbers, and ageing membership and a consequent reduction in our income. More worrying is the loss of members through death, and also our need to better communicate what we as a Church can offer our community. We are an outward looking church and generously support needy causes, so we and our cluster group, Greenbank and Busby, need to collaborate with our community to be able to continue to do all the things we wish to.

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC015303

Principal address
The Church Office
130 Ormonde Avenue
Glasgow
G44 3SL

Trustees
Kirk Session - Active Elders

Anne Mann	Alan Fairlie (resigned Sep 25)	May McFadyean
Kay Baird	Jim Ferguson	Christine McGowan
Elaine Balfour	Nancy Fisher	Joan McIntosh
Jean Balfour	Alistair Gow	Alison McKean
Jan Barr	Creighton Halliday	John Montgomery (deceased Feb 26)
Carole Bartholomew	Donald Henderson	Sheona Moore
David Beckett	Helen Illingworth	Elaine Murray
Russell Brown	Niall Illingworth	Neil Planner
Heather Bryce	Tony Ireland	Willi Povey
Stuart Buchanan	Dagmar Kerr	Rev Jeanne Roddick (resigned Aug 25)
Barbara Cochrane	Gordon Lang	Morag Rough
Glenda Cook	Marjorie Lang	Scott Russell
George Cowan	Marilyn Love	Archie Sharp
Jane Curror	Anne MacKenzie	Rev Jillian Storrie (appointed Aug 25)
John Curror	Malcolm Macvey	David Thomson
Joan Dunbar	Elinor Mair	Doris Duncan
Cath Dunbar	Alan McDonald	Bruce Young
Sheila Dunn	June McDonald	

Independent Examiner
Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Principal office bearers

Interim Moderator	Rev Jeanne Roddick (resigned as a Trustee Aug 2025)
Minister	Rev Jillian Storrie (appointed as a Trustee Aug 2025)
Session Clerk	Helen Illingworth
Church Treasurer	Lawrence Renn

Netherlee and Stamperland (Church of Scotland) is indebted to all Office Bearers, Trustees and organisation leaders who give of their time and talents on a voluntary basis to manage and execute the Church's activities.

Bankers
Bank of Scotland
244 Ayr Road
Newton Mearns
Glasgow
G77 6AA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Congregational number
161065

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102));
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for maintaining appropriate systems of internal control and for ensuring that the resources of the charity are applied solely in furtherance of its charitable purposes.

Approved by order of the board of trustees on 4 March 2026 and signed on its behalf by:

H Illingworth - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NETHERLEE AND STAMPERLAND (CHURCH OF SCOTLAND)

I report on the accounts for the year ended 31 December 2025 set out on pages ten to twenty three.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 you as 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 connection with 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; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Gavin Curr FCCA
The Association of Chartered Certified Accountants

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

4 March 2026

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM					
Donations and legacies	2	**413,450**	**17,665**	**431,115**	268,422
Charitable activities	5				
Charitable activities		**3,306**	**-**	**3,306**	11,310
Other trading activities	3	**34,729**	**-**	**34,729**	30,979
Investment income	4	**26,407**	**1,530**	**27,937**	22,737
Total		**477,892**	**19,195**	**497,087**	333,448
EXPENDITURE ON					
Raising funds		**-**	**-**	**-**	121
Charitable activities	6				
Charitable activities		**269,879**	**47,668**	**317,547**	320,755
Total		**269,879**	**47,668**	**317,547**	320,876
Net gains on investments		**14,618**	**296**	**14,914**	5,639
NET INCOME/(EXPENDITURE)		**222,631**	**(28,177)**	**194,454**	18,211
Transfers between funds	16	**(30,000)**	**30,000**	**-**	-
Net movement in funds		**192,631**	**1,823**	**194,454**	18,211
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,252,956**	**43,566**	**1,296,522**	1,278,311
TOTAL FUNDS CARRIED FORWARD		**1,445,587**	**45,389**	**1,490,976**	1,296,522

The notes form part of these financial statements

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	**600,000**	550,000
Investments	12	**126,279**	139,971
		726,279	689,971
CURRENT ASSETS			
Assets held for sale	13	**550,000**	-
Debtors	14	**11,231**	17,164
Cash at bank		**819,518**	598,888
		1,380,749	616,052
CREDITORS			
Amounts falling due within one year	15	**(616,052)**	(9,501)
NET CURRENT ASSETS		**764,697**	606,551
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,490,976**	1,296,522
NET ASSETS		**1,490,976**	1,296,522
FUNDS	18		
Unrestricted funds		**1,445,587**	1,252,956
Restricted funds		**45,389**	43,566
TOTAL FUNDS		**1,490,976**	1,296,522

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2026 and were signed on its behalf by:

H Illingworth - Trustee

Rev J Storrie - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of fixed assets and investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in Sterling (£).

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 the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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, it is probably 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 upon notification of the 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.

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

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible 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 resourced expended in the Statement of Financial Activities in the period in which the liability arises.

The church buildings and manse are held for the furtherance of the charity's religious and charitable activities. The manse is vested in local trustees on behalf of the congregation. As the charity controls the use of the property and receives the economic benefit and service potential arising from its use, the property is included within the financial statements as a tangible fixed asset.

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.

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

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

Investments
Investments are initially recognised at cost then subsequently at fair value, being the quoted market value. Realised gains and losses (representing the difference between sales proceeds and fair value at the previous financial year end or purchase cost if acquired during the financial year) and unrealised gains and losses (representing the movement in the fair value of investments over the financial year or from their date of purchase if acquired during the financial year) are recognised within income and expenditure in the Statement of Financial Activities.

Assets held for sale
Non-current assets are classified as current assets where their carrying amount will be recovered principally through sale rather than continuing use, the asset is available for immediate sale in its present condition, and the sale is considered highly probable. Assets held for sale are measured at the lower of their carrying amount and estimated net realisable value.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Weekly freewill offering	**21,501**	18,701
Gift aided offerings	**149,216**	124,156
Tax recovered on gift aid	**39,306**	36,913
Legacies	**196,558**	51,000
Ordinary offering	**4,352**	3,587
Contribution from congregational organisations	**1,880**	15,900
Other income	**18,302**	18,165
	431,115	268,422

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Use of premises	**34,570**	30,755
Utility warehouse scheme	**159**	224
	34,729	30,979

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**24,291**	18,604
Dividends received	**3,646**	4,133
	27,937	22,737

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Weddings and funerals	Charitable activities	**3,306**	1,916
Grants	Charitable activities	**-**	9,394
		3,306	11,310

Grants received, included in the above, are as follows:

	2025 £	2024 £
Listed Places of Worship	**-**	9,394

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	**315,532**	**2,015**	**317,547**

Direct costs, included in the above, are as follows:

	2025 £	2024 £
Staff costs (see note 9)	**15,387**	14,741
Giving to Grow	**105,473**	107,955
Fabric repairs and maintenance	**88,806**	60,843
Other expenses	**105,866**	135,448
	315,532	318,987

7. SUPPORT COSTS

	Governance costs £
Charitable activities	**2,015**

Support costs, included in the above, are as follows:

	2025 £	2024 £
Independent examiner's fee	**2,015**	1,768

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

During the year, one trustee (the Minister), received travelling expenses of £1,530 (2024 - £1,018) and telephone and other expenses of £1,117 (2024 - £1,037).

Council tax of £3,843 (2024 - £2,381) was paid for the Manse.

During the year a total of £59,824 (2024 - £55,800) was donated to the congregation by trustees. The anonymity of the open bag contributions prevents the church from quantifying trustees' donations included in this category.

continued...

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**15,387**	14,741
	15,387	14,741

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

	2025	2024
Administration	**2**	2

No employees received emoluments in excess of £60,000.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale which is related to years of service. For the year under review, the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME FROM			
Donations and legacies	250,362	18,060	268,422
Charitable activities			
Charitable activities	11,310	-	11,310
Other trading activities	30,979	-	30,979
Investment income	21,116	1,621	22,737
Total	313,767	19,681	333,448
EXPENDITURE ON			
Raising funds	121	-	121
Charitable activities			
Charitable activities	302,354	18,401	320,755
Total	302,475	18,401	320,876
Net gains on investments	5,550	89	5,639
NET INCOME	16,842	1,369	18,211
RECONCILIATION OF FUNDS			
Total funds brought forward	1,236,114	42,197	1,278,311
TOTAL FUNDS CARRIED FORWARD	1,252,956	43,566	1,296,522

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £
MARKET VALUE	
At 1 January 2025	**550,000**
Additions	**600,000**
Transfers	**(550,000)**
At 31 December 2025	**600,000**
NET BOOK VALUE	
At 31 December 2025	**600,000**
At 31 December 2024	550,000

The charity now owns two manses: the existing property which was valued on an open market basis on 27 February 2023, and a newly purchased manse acquired during the year. The trustees have agreed that formal valuations should be obtained every three years.

During the year the Trustees resolved to dispose of the charity's property 25 Ormonde Avenue. As at the balance sheet date the sale was considered highly probable and the property was being actively marketed. Accordingly, the asset has been reclassified from tangible fixed assets and presented within current assets at its carrying value of £550,000.

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	**139,971**
Disposals	**(21,705)**
Revaluations	**8,013**
At 31 December 2025	**126,279**
NET BOOK VALUE	
At 31 December 2025	**126,279**
At 31 December 2024	139,971

There were no investment assets outside the UK. The original cost of listed investments is £92,921 (2024 - £106,002).

13. ASSETS HELD FOR SALE

	2025 £	2024 £
Freehold property	**550,000**	-

Subsequent to the year end and prior to the approval of the financial statements, the charity completed the disposal of the property which had been classified as an asset held for sale at the balance sheet date.

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	**9,201**	15,141
Prepayments and accrued income	**2,030**	2,023
	11,231	17,164

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	**16,302**	9,501
Other loans	**599,750**	-
	616,052	9,501

16. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	**599,750**	-

The loan was advanced to facilitate the purchase of a new manse pending the sale of the existing property.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	**600,000**	**-**	**600,000**	550,000
Investments	**126,279**	**-**	**126,279**	139,971
Current assets	**1,335,360**	**45,389**	**1,380,749**	616,052
Current liabilities	**(616,052)**	**-**	**(616,052)**	(9,501)
	1,445,587	**45,389**	**1,490,976**	1,296,522

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	**550,000**	**-**	**550,000**	550,000
Investments	**139,971**	**-**	**139,971**	134,332
Current assets	**572,486**	**43,566**	**616,052**	605,343
Current liabilities	**(9,501)**	**-**	**(9,501)**	(11,364)
	1,252,956	**43,566**	**1,296,522**	1,278,311

continued...

18. MOVEMENT IN FUNDS

	At 1/1/25 £	Net income £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General Fund	**12,690**	**26,347**	**(7,524)**	**31,513**
Fabric Reserve Fund	**302,056**	**(19,233)**	**-**	**282,823**
General Legacy Fund	**383,824**	**215,349**	**(22,551)**	**576,622**
Properties Fund	**550,000**	**-**	**-**	**550,000**
Organ Fund	**4,386**	**168**	**75**	**4,629**
	1,252,956	**222,631**	**(30,000)**	**1,445,587**
Restricted funds				
Stained Glass Window Fund	**2,757**	**99**	**-**	**2,856**
James Nelson Trust Fund	**12,282**	**(3,274)**	**-**	**9,008**
Stanley Mair Memorial Fund	**17,631**	**1,212**	**-**	**18,843**
Flower Fund	**1,819**	**310**	**-**	**2,129**
Sunday Club Fund	**2,380**	**(1,285)**	**-**	**1,095**
Sunday & Wednesday Coffee Fund	**2,423**	**189**	**-**	**2,612**
The Guild Fund	**479**	**287**	**-**	**766**
Choir Fund	**73**	**59**	**-**	**132**
Monday Lunch Club	**1,461**	**920**	**-**	**2,381**
Kean Bequest Fund	**1,261**	**-**	**-**	**1,261**
Audio Visual Fund	**1,000**	**(26,694)**	**30,000**	**4,306**
	43,566	**(28,177)**	**30,000**	**45,389**
TOTAL FUNDS	**1,296,522**	**194,454**	**-**	**1,490,976**

continued...

18. MOVEMENT IN FUNDS - continued

Net movements in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Net income £
Unrestricted funds				
General Fund	**255,401**	**(233,212)**	**4,158**	**26,347**
Fabric Reserve Fund	**12,619**	**(31,852)**	**-**	**(19,233)**
General Legacy Fund	**209,704**	**(4,815)**	**10,460**	**215,349**
Organ Fund	**168**	**-**	**-**	**168**
	477,892	**(269,879)**	**14,618**	**222,631**
Restricted funds				
Stained Glass Window Fund	**99**	**-**	**-**	**99**
James Nelson Trust Fund	**726**	**(4,000)**	**-**	**(3,274)**
Stanley Mair Memorial Fund	**916**	**-**	**296**	**1,212**
Flower Fund	**1,951**	**(1,641)**	**-**	**310**
Sunday Club Fund	**110**	**(1,395)**	**-**	**(1,285)**
Sunday & Wednesday Coffee Fund	**5,601**	**(5,412)**	**-**	**189**
The Guild Fund	**3,824**	**(3,537)**	**-**	**287**
Choir Fund	**80**	**(21)**	**-**	**59**
Monday Lunch Club	**5,888**	**(4,968)**	**-**	**920**
Audio Visual Fund	**-**	**(26,694)**	**-**	**(26,694)**
	19,195	**(47,668)**	**296**	**(28,177)**
TOTAL FUNDS	**497,087**	**(317,547)**	**14,914**	**194,454**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net income £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General Fund	5,125	(7,435)	15,000	12,690
Fabric Reserve Fund	351,509	(34,453)	(15,000)	302,056
General Legacy Fund	325,423	58,401	-	383,824
Properties Fund	550,000	-	-	550,000
Organ Fund	4,057	329	-	4,386
	1,236,114	16,842	-	1,252,956
Restricted funds				
Stained Glass Window Fund	2,647	110	-	2,757
James Nelson Trust Fund	13,145	(863)	-	12,282
Stanley Mair Memorial Fund	16,608	1,023	-	17,631
Flower Fund	1,823	(4)	-	1,819
Sunday Club Fund	2,338	42	-	2,380
Sunday & Wednesday Coffee Fund	2,342	81	-	2,423
The Guild Fund	445	34	-	479
Choir Fund	133	(60)	-	73
Monday Lunch Club	1,455	6	-	1,461
Kean Bequest Fund	1,261	-	-	1,261
Audio Visual Fund	-	1,000	-	1,000
	42,197	1,369	-	43,566
TOTAL FUNDS	1,278,311	18,211	-	1,296,522

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Net income £
Unrestricted funds				
General Fund	217,107	(226,897)	2,355	(7,435)
Fabric Reserve Fund	41,125	(75,578)	-	(34,453)
General Legacy Fund	55,206	-	3,195	58,401
Organ Fund	329	-	-	329
	313,767	(302,475)	5,550	16,842
Restricted funds				
Stained Glass Window Fund	110	-	-	110
James Nelson Trust Fund	737	(1,600)	-	(863)
Stanley Mair Memorial Fund	934	-	89	1,023
Flower Fund	1,606	(1,610)	-	(4)
Sunday Club Fund	353	(311)	-	42
Sunday & Wednesday Coffee Fund	5,764	(5,683)	-	81
The Guild Fund	3,991	(3,957)	-	34
Choir Fund	314	(374)	-	(60)
Monday Lunch Club	3,872	(3,866)	-	6
Audio Visual Fund	2,000	(1,000)	-	1,000
	19,681	(18,401)	89	1,369
TOTAL FUNDS	333,448	(320,876)	5,639	18,211

General Fund
Dealing with day to day income and expenditure.

Fabric Reserve Fund
Maintenance of the fabric of Church Properties.

General Legacy Fund
For the receipt of unrestricted legacies.

Designated Properties Fund
Represents the current valuation of the property. The trustees have agreed that the valuation should be done every 3 years.

Designated Organ Fund
For repairs to the Church organ.

Stained Glass Window Fund
To assist in the cost of maintenance and repair of Church windows.

James Nelson Trust Fund
To assist in the promotion of Christian Youth work, particularly those that have an association with Netherlee Church or the Nelson family.

continued...

18. MOVEMENT IN FUNDS - continued

Thomas White Legacy Fund
Grants to General Congregational Funds of the Church with the power to assist any extra parochial objects, which may need assistance.

Stanley Mair Memorial Fund
To apply the income to fees and expenses incurred by persons invited to lecture on preaching in the Department of Theology at Glasgow University and preach at Netherlee Church.

Flower Fund
To provide flowers for display within the Church.

Sunday Club Fund
To resource and enable the Sunday Club to support various charities.

Sunday/Wednesday Coffee Fund
To purchase commodities for after service coffee with the surplus distributed to charity.

The Guild Fund
Surplus distributed to charities.

Choir Fund
To purchase music and fund resources for the choir.

Monday Lunch Club
To facilitate running of lunch club for dementia sufferers and their carers.

Kean Bequest Fund
To provide elder training.

Audio Visual Fund
Towards the cost of TV screens and related IT for the Church.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

20. FUNDS HELD ON BEHALF OF NETHERLEE AND STAMPERLAND (CHURCH OF SCOTLAND)

In addition to the assets reflected in the foregoing financial statements, there are sums held on behalf of the Church by the General Trustees of the Church of Scotland. The balance remaining in the hands of the General Trustees of Scotland at 31 December 2025 is £4,711 (2024 - £4,514).

continued...

21. 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 the congregational life which rely on the contribution of the volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

22. COLLECTIONS FOR THIRD PARTIES

	2025	2024
	£	£
Shelter	**-**	-
Sri Lanka Netherlee Cottage	**513**	479
LHM	**25**	293
CHAS		423
SE Foodbank	**140**	415
Poppy Scotland	**46**	15
Williamwood House	**-**	166
Christian Aid	**100**	65
Blytheswood Trust	**107**	-
Leprosy Mission	**332**	-
Friends of Linn Park	**361**	-
Lodging House Mission	**1,110**	-
Tabeetha School	**-**	220

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME		
Donations and legacies		
Weekly freewill offering	**21,501**	18,701
Gift aided offerings	**149,216**	124,156
Tax recovered on gift aid	**39,306**	36,913
Legacies	**196,558**	51,000
Ordinary offering	**4,352**	3,587
Contribution from congregational organisations	**1,880**	15,900
Other income	**18,302**	18,165
	431,115	268,422
Other trading activities		
Use of premises	**34,570**	30,755
Utility warehouse scheme	**159**	224
	34,729	30,979
Investment income		
Deposit account interest	**24,291**	18,604
Dividends received	**3,646**	4,133
	27,937	22,737
Charitable activities		
Weddings and funerals	**3,306**	1,916
Grants	**-**	9,394
	3,306	11,310
Total incoming resources	**497,087**	333,448
EXPENDITURE		
Raising donations and legacies		
Giving envelopes	**-**	121
Charitable activities		
Wages	**15,387**	14,741
Giving to Grow	**105,473**	107,955
Presbytery Dues	**6,253**	14,519
Minister's telephone and post	**1,117**	1,037
Pulpit supply	**900**	800
Roof repair costs	**-**	34,567
Fabric repairs and maintenance	**88,806**	60,843
Council tax	**3,843**	2,381
Carried forward	**221,779**	236,843

NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Charitable activities		
Brought forward	**221,779**	236,843
Heat and light	**22,988**	19,395
Church office expenses	**1,876**	1,995
Organ and music	**1,739**	1,632
Other expenses	**8,391**	5,021
Minister's travel expenses	**2,806**	1,018
Rates and insurance	**10,785**	8,589
Printing and stationery	**1,237**	806
Payroll fees	**521**	505
Organisational expenditure	**17,955**	15,940
Cleaning and laundry	**19,182**	19,872
Professional fees	**3,551**	3,572
Ministerial assistance	**-**	3,542
Equipment and maintenance	**2,722**	257
	315,532	318,987
Support costs		
Governance costs		
Independent examiner's fee	**2,015**	1,768
Total resources expended	**317,547**	320,876
Net income before gains and losses	**179,540**	12,572
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**14,914**	5,639
Net income	**194,454**	18,211