

Merrylea Parish Church of Scotland
Newlands, Glasgow

Linked with Orchardhill Parish Church, Giffnock

Report of the Trustees and Accounts 2025

Church of Scotland Congregation Number - 160971

Scottish Charity Number - SC004016

1. Report of the Trustees for the Year ended 31 December 2025

The Trustees present their 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 note 6 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment [Scotland] Act 2005, The Charities Accounts [Scotland] Regulations 2006 [as amended], and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

1.1 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Public Worship in Merrylea is conducted normally at 11.30am every Sunday and joint Services are held with Orchardhill Parish Church. Additional Church Services are also held at Easter and at Christmas.

1.2 Achievements and Performance

The congregations of Orchardhill and Merrylea Parish Churches were joined in Linkage in January 2025. The Induction of Rev Gillian Rooney, started another chapter in the life of Merrylea, taking forward in faith another year of serving God in the community.

The Linkage is working well. Indeed, from the very first exploratory meeting, held at a time when each congregation was struggling to find a way forward within our then separate clusters, there was a feeling that this was a partnership which had the potential to thrive. Both Churches have much in common, but both also have different strengths. Orchardhill, for example, is fortunate to enjoy the energy of a good number of children and young people; Merrylea has a real strength in its support for dementia sufferers and their carers.

As a result of regular joint services, various committees and social events - held in both premises – it has been possible to develop relationships between the members. Many will have powerful memories of Easter 2025, when a first shared Easter breakfast was followed by a rousing service in a packed Church. But it must be acknowledged that neither Church is often packed in that way, and that even for joint services there is little difficulty in finding a seat. That being the case, it is questionable as to whether the minister's time and energy is best applied to leading worship in two places each Sunday.

In the immediate aftermath of the Linkage, the Kirk Session of Orchardhill agreed that any approach regarding Union should be deferred until a time of Merrylea's choosing. As the larger congregation and Kirk Session, and perhaps more significantly as the charge with a minister in place, there was a concern that any approach might look like a takeover by Orchardhill.

A Steering Group was formed which has made significant progress through the steps to Union. The number of votes cast in connection with the name of the new Union was itself an indication of the two congregations' interest and enthusiasm.

As Churches in the suburban south of the city, both Churches recognise that they are blessed in many ways. While finances are obviously a concern throughout the Church of Scotland, each congregation has reserves sufficient for purpose, together with members who have traditionally responded generously to specific requests and appeals. It is obvious, though, that the united charge would be in a more secure position in the longer term. The sharing of resources has already begun, but Union will put that onto a stronger footing. The administration of two congregations – not least the need to have any significant decision agreed by meetings of two separate Kirk Sessions – is hindering the work of outreach and mission within both Church communities. That is why both Churches seek the authority, approval and blessing of Presbytery for what is seen as the right way forward.

1.3 Financial Review - General Fund

Most members of the Congregation contribute regularly by standing order, a small number give through an envelope scheme and others by way of the open plate. Givings decreased in 2025 by almost 7% compared with 2024 [see Note 7.1]. Over the period 2022 to 2025 congregational Givings have decreased by approximately £5,800 or 13%. Last year the Trustees asked members to review their level of giving. A small number did increase their support and they are thanked for that, some decreased theirs, but the vast majority of members took no action, most likely for a number of reasons.

Rental income from the use of the Church halls increased in 2025 by almost £2,000 or 7%. Since 2022 hall rental income has increased by just short of £9,000 or 41%. In 2022 hall rental income was equivalent to 48% of Givings but in 2025 it was 78%. This source of funding now represents a significant resource in the Congregation's budget, without which the Church could not survive.

General Fund expenditure [see Note 7.2] continues to be monitored closely and was under the 2024 level by just over £6,000 or 6%. As a result of Merrylea linking with Orchardhill Parish Church in January 2025, Merrylea's Giving to Grow [G2G] Contribution to the Church of Scotland was reviewed and a benefit of nearly £6,700 resulted. The remaining items of expenditure which include insurance premiums, energy, caretaking, cleaning materials and servicing plant and equipment increased by just over £1,500 [3%]. The Church also benefited from a bequest of £2,000 from the late Eileen Dunsmore's Estate.

Overall, there was an operating surplus of £415 in the General Fund. The 2025 Budget had anticipated a deficit of approximately £9,500.

Fortunately, over the years Merrylea benefited from many legacies and bequests from late member's estates. These resources are generally held in restricted funds and were used during 2025 to upgrade the inadequate heating system in the large and small halls, make necessary repairs to the Church organ and to the media equipment in the sanctuary at a total cost of £25,623.

The Accounts only record financial transactions, income received and payments made to suppliers and contractors. They do not record the true cost of operating this Congregation. Significant savings and cost avoidance are generated by the caretakers and the voluntary work of many members who are truly committed to the Church being at the heart of our community. The Trustees would like to thank all of them for their hard work for Merrylea.

1.4 Investment Policy and Performance

The Trustees invest primarily in the Growth, Income and Deposit Funds of the Church of Scotland Investors Trust and thereby obtain the benefits of professional management, continuous portfolio supervision, spread of investment risk and economies of scale. The Investors Trust has an ethical investment policy and does not invest in companies substantially involved in alcohol, tobacco, gambling or armaments. The Growth Fund is a largely UK and US equity-based fund and is intended for long-term investment. It seeks to provide growing annual income and a long-term increase in the value of the capital. The Income Fund is invested in UK and Global bonds and is intended to provide nominal capital protection. The Deposit Fund is intended for short-term investment and seeks to provide a competitive rate of interest whilst preserving nominal capital value.

1.5 Risk Management

In early 2012 the Kirk Session approved policy documents in respect of Corporate Governance, Risk Management, and Fraud Prevention following an extensive consultation exercise with all committees of the Session. The Finance and General Purposes Group reviews the Risk Register at each of its meetings and the effectiveness of Policies and Procedures are subject to a rolling review by the Group. The Risk Register is normally subject to annual review by the Kirk Session and will be signed off at the Kirk Session Meeting to be held in early 2026.

The Risk Assessment Register identifies the following significant potential risks in the management of the charity:

- Financial & Statutory – Deaths of generous donors.

- External Issues - Falling membership of congregation and ageing membership of congregation.

- Human Resources - Lack of skills of members and loss of key personnel.

Action has been taken to manage and mitigate the above risks and the effectiveness of these actions is regularly reviewed.

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1.5 [contd] The Trustees have over the years put in place the following risk management policies with regard to the financial administration of the Charity's affairs. The General Treasurer is not responsible for the counting and banking of the offering and other income following Sunday worship. All payments to contractors, organisations and individuals are authorised by the Kirk Session or by the appropriate Group Convener if included in the approved Annual Budget. The posts of Property Group Convener and General Treasurer are held by separate individuals. The post of Independent Examiner is held by a member of the Congregation who is not a member of the Kirk Session. The General Treasurer reports on a frequent basis the details of income and expenditure during the course of the financial year. All cheques issued by the Church are signed by two signatories approved by the Kirk Session.

1.6 Reserves Policy

The Charity Trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £50,980.29 of which £5,645.41 had been designated for the Fabric Fund as specified in Note 7.10.3. The balances in the funds represent at least 6 months expenditure.

The Charity also held £956,894.20 of restricted funds which have been provided for the purposes specified in Note 7.10.2.

1.7 Structure, Governance and Management

The congregation is a registered charity, number SC004016 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 appropriate gifts and skills. The Minister, when in post, is an employee of the Church of Scotland and a member of the Kirk Session. The Minister is elected by the congregation following open advert for the vacant post and inducted by the Presbytery. The Kirk Session, normally moderated by the Minister, meets six times a year and is responsible for the spiritual and business affairs within the Church. During a vacancy the Interim Moderator undertakes this role.

Certain responsibilities are delegated to specific Groups. During 2021 the Finance and Human Resources Group, now the Finance and General Purposes Group, reviewed the Group structure and made recommendations to the Kirk Session as to how the Structure should be amended to meet current needs. The Kirk Session approved the proposals and the following Groups were established. Communications Group, Finance and General Purposes Group, Media Group and Property Group. These Groups, where appropriate, report to scheduled meetings of the Kirk Session.

1.8 Trustees:

Kirk Session:

Sheena Arnott
Linda Biggar
Ralph Boettcher
Joan Bradley
Marjory Brown

Susan Bryson
Irene Burleigh
John Cameron
Margaret Cameron
Maureen Campbell

Lillian McKenzie
David McLellan
Margaret McLellan
Caroline Norwood
Keith Norwood

Avril Paterson
Jessie Pickett
Donald Thomas
Heather Thomas
Duncan Whyte

Elizabeth Roddick [resigned 16 September 2025]

Principal Office Bearers

Minister:

Rev Gillian Rooney

Session Clerk:

Ralph Boettcher

General Treasurer:

Donald Thomas

Charity Name

Merrylea Parish Church of Scotland Newlands, Glasgow

Principal Office

78 Merrylee Road, Glasgow, G43 2QZ

Charity Number

SC004016

Independent Examiner:

Andrew Whyte, 14 Kingsford Avenue, Glasgow, G44 3EU

Bankers:

Bank of Scotland, 56/60 Kilmarnock Road, Glasgow, G41 3NN

1.9 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 the 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 method and principles in the applicable 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 accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment [Scotland] Act 2005 and the Charities Accounts [Scotland] Regulations 2006 [as amended]. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf.

Ralph Boettcher, Session Clerk

3 March 2026

2. Independent Examiner's Report to the Trustees of Merrylea Parish Church of Scotland Newlands, Glasgow

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 22.

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 these 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:
[a] 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
[b] 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.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Whyte

Non-practising Member of the Institute of Chartered Accountants of Scotland
14 Kingsford Avenue, Glasgow, G44 3EU

3 March 2026

3. Statement of Financial Activities for Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Totals 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals 2024 £
3.1 Income and endowments from - [see Note 7.1]								
Donations and legacies	52,121.02	2,507.41	0.00	54,628.43	91,235.17	4,683.97	0.00	95,919.14
Charitable Activities	30,756.45	0.00	0.00	30,756.45	28,766.50	0.00	0.00	28,766.50
Other Receipts	6,451.10	6,929.82	0.00	13,380.92	5,753.20	7,417.02	0.00	13,170.22
Investments	3,781.03	21,179.90	408.00	25,368.93	1,382.63	16,818.86	414.00	18,615.49
Total income	93,109.60	30,617.13	408.00	124,134.73	127,137.50	28,919.85	414.00	156,471.35
3.2 Resources Expended [see Note 7.2]								
Charitable activities	107,563.05	105,023.31	0.00	212,586.36	114,983.44	20,031.42	0.00	135,014.86
Total expenditure	107,563.05	105,023.31	0.00	212,586.36	114,983.44	20,031.42	0.00	135,014.86
3.3 Net income / expenditure [-] before gains and losses on investments	-14,453.45	-74,406.18	408.00	-88,451.63	12,154.06	8,888.43	414.00	21,456.49
Net gains / losses [-] on investments [see Note 7.6.2]	0.00	28,094.68	0.00	28,094.68	0.00	27,381.00	0.00	27,381.00
Net income / expenditure [-]	-14,453.45	-46,311.50	408.00	-60,356.95	12,154.06	36,269.43	414.00	48,837.49
Gross Transfers between Funds - In [see Note 7.10]	11,810.00	10,418.01	0.00	22,228.01	12,589.00	3,882.98	0.00	16,471.98
Gross Transfers between Funds - Out [see Note 7.10]	-11,402.00	-10,418.01	-408.00	-22,228.01	-12,175.00	-3,882.98	-414.00	-16,471.98
Gain on sale of Manse building [see Note 7.5]	0.00	36,000.00	0.00	36,000.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-14,045.45	-10,311.50	0.00	-24,356.95	12,568.06	36,269.43	0.00	48,837.49
3.4 Reconciliation of funds:								
Total Funds Brought Forward	65,025.74	967,205.70	2,267.00	1,034,498.44	52,457.68	930,936.27	2,267.00	985,660.95
Total Funds Carried Forward	50,980.29	956,894.20	2,267.00	1,010,141.49	65,025.74	967,205.70	2,267.00	1,034,498.44

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4. Balance Sheet as at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2025 £
Fixed Assets				
Tangible Fixed Assets [see Note 7.5]	0.00	0.00	0.00	0.00
Investments [see Note 7.6.2]				
Church of Scotland Growth Fund	0.00	249,997.44	0.00	249,997.44
Church of Scotland Income Fund	0.00	169,995.24	0.00	169,995.24
Unrealised Gains / Losses	0.00	58,342.00	0.00	58,342.00
Total Fixed Assets and Investments	0.00	478,334.68	0.00	478,334.68
Current Assets				
Debtors [see Note 7.7]	447.00	0.00	0.00	447.00
Bank - Current Account	18,734.21	0.00	0.00	18,734.21
Church of Scotland Deposit Fund	31,799.08	478,559.52	2,267.00	512,625.60
Total Current Assets	50,980.29	478,559.52	2,267.00	531,806.81
Liabilities				
Creditors [see Note 7.8]	0.00	0.00	0.00	0.00
Net Assets	50,980.29	956,894.20	2,267.00	1,010,141.49

The funds of the charity;				
Endowment Fund [see Note 7.10.1]	0.00	0.00	2,267.00	2,267.00
Restricted Funds [see Note 7.10.2]	0.00	956,894.20	0.00	956,894.20
Unrestricted Funds [see Note 7.10.3]	50,980.29	0.00	0.00	50,980.29
Total Charity Funds	50,980.29	956,894.20	2,267.00	1,010,141.49

Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £
0.00	450,000.00	0.00	450,000.00
0.00	249,997.44	0.00	249,997.44
0.00	169,995.24	0.00	169,995.24
0.00	30,247.32	0.00	30,247.32
0.00	900,240.00	0.00	900,240.00
0.00	0.00	0.00	0.00
61,573.84	0.00	0.00	61,573.84
3,451.90	66,965.70	2,267.00	72,684.60
65,025.74	66,965.70	2,267.00	134,258.44
0.00	0.00	0.00	0.00
65,025.74	967,205.70	2,267.00	1,034,498.44

0.00	0.00	2,267.00	2,267.00
0.00	967,205.70	0.00	967,205.70
65,025.74	0.00	0.00	65,025.74
65,025.74	967,205.70	2,267.00	1,034,498.44

The accounts were approved by the Trustees on 3 March 2026 and signed on their behalf by:

Ralph Boettcher
Session Clerk

Donald Thomas
General Treasurer

5. Statement of Cash Flows for the year ending 31 December 2025

	Amount 2025 £	Amount 2024 £
Net cash used in operating activities	-114,267.56	2,841.00

Cash flows from investing activities:		
Interest and dividends	25,368.93	18,615.49
Purchase of investments	0.00	0.00
Proceeds from sale of investments	486,000.00	0.00
Net cash provided by investing activities	511,368.93	18,615.49

Change in cash and cash equivalents in the year	397,101.37	21,456.49
Cash and cash equivalents brought forward	134,258.44	112,801.95
Cash and cash equivalents carried forward	531,359.81	134,258.44

6. 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.

6.1 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 from 1 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).

6.2 Fund accounting

Funds are classified as either restricted, unrestricted or endowment 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 processes, but still within the wider objects of the charity.

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

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

6.3 Going concern

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

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6.4 Recognition of income

Income is recognised when a 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.

6.5 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 is probable and that 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 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 the services or facilities of equivalent economic benefit in the open market; a corresponding amount is then recognised as expenditure in the period of the receipt.

6.6 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 or the Church of Scotland Investors Trust.

6.7 Resources Expended

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

6.8 Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Church House 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. All tangible fixed assets 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 the cost or initial value, less residual value, of the tangible fixed assets over their useful lives. The only such asset was the Manse which was sold on the 15 May 2025.

6.9 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 the 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.

6.10 Taxation

Merrylea 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.

7. Notes forming part of the financial statements for the year ended 31 December 2025

7.1	Income and endowments from:	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £
	Donations and Legacies								
	Weekly Free Will and Gift Aid Offerings	35,267.00	696.00	0.00	35,963.00	39,087.14	0.00	0.00	39,087.14
	Plate Offerings and Donations	4,096.61	200.00	0.00	4,296.61	3,213.93	2,861.70	0.00	6,075.63
	Tax Recovery on Offerings and Donations	9,997.41	300.57	0.00	10,297.98	10,170.11	1,822.27	0.00	11,992.38
	Legacies	2,000.00	0.00	0.00	2,000.00	27,156.87	0.00	0.00	27,156.87
	Government and Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Congregational Organisations	760.00	0.00	0.00	760.00	910.00	0.00	0.00	910.00
	Fabric Fund and Other Income	0.00	1,310.84	0.00	1,310.84	10,697.12	0.00	0.00	10,697.12
	Sub-Totals	52,121.02	2,507.41	0.00	54,628.43	91,235.17	4,683.97	0.00	95,919.14
	Charitable Activities								
	Use of Halls	30,756.45	0.00	0.00	30,756.45	28,766.50	0.00	0.00	28,766.50
	Sub-Totals	30,756.45	0.00	0.00	30,756.45	28,766.50	0.00	0.00	28,766.50
	Investments								
	Deposit Fund Interest	1,595.39	8,936.76	408.00	10,940.15	286.59	3,486.13	414.00	4,186.72
	Growth Fund Dividends	968.24	5,423.74	0.00	6,391.98	485.54	5,906.43	0.00	6,391.97
	Income Fund Dividends	1,217.40	6,819.40	0.00	8,036.80	610.50	7,426.30	0.00	8,036.80
	Sub-Totals	3,781.03	21,179.90	408.00	25,368.93	1,382.63	16,818.86	414.00	18,615.49
	Other Receipts								
	Flat Rental Income	6,451.10	0.00	0.00	6,451.10	5,753.20	0.00	0.00	5,753.20
	Retiring Offerings including Tax Recovery	0.00	6,189.63	0.00	6,189.63	0.00	7,417.02	0.00	7,417.02
	Sunday Tea Fund	0.00	740.19	0.00	740.19	0.00	0.00	0.00	0.00
	Sub-Totals	6,451.10	6,929.82	0.00	13,380.92	5,753.20	7,417.02	0.00	13,170.22
	Total Income	93,109.60	30,617.13	408.00	124,134.73	127,137.50	28,919.85	414.00	156,471.35

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7.2

Expenditure on:	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £
Charitable Activity Costs								
National and Presbytery Ministry and Mission								
Giving to Grow Contributions	43,357.00	0.00	0.00	43,357.00	36,674.00	0.00	0.00	36,674.00
Presbytery Dues	2,606.00	0.00	0.00	2,606.00	4,836.01	0.00	0.00	4,836.01
Sub-Totals	45,963.00	0.00	0.00	45,963.00	41,510.01	0.00	0.00	41,510.01
Local staffing costs								
Minister's Travelling and Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Locum Minister and Pastoral Support	620.63	0.00	0.00	620.63	14,760.42	0.00	0.00	14,760.42
Pulpit Supply	127.90	0.00	0.00	127.90	400.00	0.00	0.00	400.00
Caretaking Duties	19,045.76	0.00	0.00	19,045.76	19,073.33	0.00	0.00	19,073.33
Organist and Relief Organist Costs	3,461.00	0.00	0.00	3,461.00	3,720.00	0.00	0.00	3,720.00
Sub-Totals	23,255.29	0.00	0.00	23,255.29	37,953.75	0.00	0.00	37,953.75
Buildings costs								
Major Refurbishment and Repair and Maintenance of Church Property	13,290.65	14,759.60	0.00	28,050.25	14,452.76	1,284.00	0.00	15,736.76
Costs associated with Sale of Manse	0.00	59,765.13	0.00	59,765.13	0.00	0.00	0.00	0.00
Energy Costs	12,598.42	0.00	0.00	12,598.42	11,541.18	0.00	0.00	11,541.18
Council Tax, Water and Insurance	10,782.31	0.00	0.00	10,782.31	7,952.48	0.00	0.00	7,952.48
Cleaning Materials and Equipment	1,640.58	0.00	0.00	1,640.58	1,419.91	0.00	0.00	1,419.91
Sub-Totals	38,311.96	74,524.73	0.00	112,836.69	35,366.33	1,284.00	0.00	36,650.33
Other local costs								
Life and Work, and Printing and Stationery	0.00	1,170.92	0.00	1,170.92	0.00	1,234.02	0.00	1,234.02
Young People and Other Ministry Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Digital Ministry, Licences, Software and Other Miscellaneous Costs	32.80	19,327.66	0.00	19,360.46	153.35	6,213.40	0.00	6,366.75
Sub-Totals	32.80	20,498.58	0.00	20,531.38	153.35	7,447.42	0.00	7,600.77
Donations to Charities								
Payments to Charitable Organisations funded by Unrestricted Funds and Retiring Offerings	0.00	6,189.63	0.00	6,189.63	0.00	7,417.02	0.00	7,417.02
Payments to Charitable Organisations funded by Restricted Funds	0.00	3,810.37	0.00	3,810.37	0.00	3,882.98	0.00	3,882.98
Total Donations to Charities	0.00	10,000.00	0.00	10,000.00	0.00	11,300.00	0.00	11,300.00
Total Expenditure	107,563.05	105,023.31	0.00	212,586.36	114,983.44	20,031.42	0.00	135,014.86

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7.3 Staff Costs and Numbers

	Amount 2025 £	Amount 2024 £
Salaries and wages	19,045.76	19,073.33
Social Security Costs	0.00	0.00
Totals	19,045.76	19,073.33

The average number of employees during the year, calculated on the basis of a head count, was as follows.

	Number 2025	Number 2024
Caretakers	2	2
Totals	2	2

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

7.4 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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

During the year no Trustee received reimbursement of expenses. Also in 2024, no Trustee received reimbursement of expenses.

During the year a total of £20,196.00 [2024 - £28,182.91] was donated through the Gift Aid Scheme to the congregation by the Trustees. No record is kept of cash donations by the Trustees to the congregation.

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7.5 Tangible Fixed Asset

Following the well publicised changes within the Church of Scotland nationally, it became clear that the appointment of a new Minister would not happen and that Merrylea Parish Church would not continue in its present form in the long term. Having continuously reviewed their position, the Trustees of the congregation took the decision in July 2023 that, there being no prospect of Merrylea Parish Church being allowed to call a full-time Minister, the Manse should be sold and the proceeds invested for the benefit of the congregation. Notice was served on the tenant to vacate the property by 21 October 2023, they did not do so, which led to action being taken through the First-tier Tribunal for Scotland {Housing and Property Chamber}. The tenant eventually vacated the Manse on 22 November 2024. Details of the sale are shown below.

	Manse Building £
Manse at Cost [Purchased 2002 / Occupied 2003]	355,991.72
Selling Price of Manse on 15 May 2025	486,000.00
Deduct, Legal and Estate Agent Fees, Survey Report, Energy costs during vacancy [November 2024 to May 2025], Cleaning and other Miscellaneous Expenses, less recovery from Tenant Deposit Scheme.	-12,391.13
Deduct Church of Scotland General Trustees Levy on Sale of Manse less expenses	-47,374.00
Balance in Manse Fund as at 31 December 2025	426,234.87
Net Book Value at 31 December 2024	450,000.00

7.6.1 Investment Commentary

Merrylea Parish Church invests primarily in the Growth, Income and Deposit Funds of the Church of Scotland Investors Trust and thereby obtains the benefits of professional management, continuous portfolio supervision, spread of investment risk and economies of scale. The Investors Trust has an ethical investment policy and does not invest in companies substantially involved in alcohol, tobacco, gambling or armaments.

The Growth Fund is invested principally in global equities but also has allocations to global bonds and alternative investments, such as holdings in companies which specialise in renewable energy. It seeks to provide investors with growth in capital value while distributing an element of income each year.

The Income Fund invests in fixed interest bonds in both the UK and globally and seeks to provide investors with a high and sustainable income and to protect the long-term nominal value of capital.

The Deposit Fund aims to provide investors with competitive rates of interest while preserving nominal capital values. It has continued to benefit from the higher interest rates which have been paid by banks until the Bank of England began the process of reducing base rates in August 2024. Following the disposal of the Manse in May 2025 the net proceeds from the sale have been lodged in the Deposit Fund until a decision is made regarding the short and long term operational funding requirements of the congregation.

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7.6.2 Amounts held in Church of Scotland Investors Trust [COSIT] Funds

	2025		
	COSIT Growth Fund	COSIT Income Fund	Totals
	Amount £	Amount £	Amount £
Market Value at 1 January	302,080.24	148,159.76	450,240.00
Unrealised gains on investments during Year	23,674.00	4,420.68	28,094.68
Market Value at 31 December	325,754.24	152,580.44	478,334.68

2024		
COSIT Growth Fund	COSIT Income Fund	Totals
Amount £	Amount £	Amount £
276,038.84	146,820.16	422,859.00
26,041.40	1,339.60	27,381.00
302,080.24	148,159.76	450,240.00

COSIT Growth Fund Units were purchased in January 2021 at a cost of £249,997.44 [47,348 units at £5.28 per/unit. Unit price at 31 December 2025 £6.88]

COSIT Income Fund Units were purchased in January 2021 at a cost of £169,995.24 [13,396 units at £12.69 per/unit. Unit price at 31 December 2025 £11.39]

COSIT Deposit Fund	Amount 2025 £	Amount 2024 £
Balance as at 1 January	72,684.60	72,684.60
Deduct withdrawal from Deposit Fund during year	-57,374.00	0.00
Add lodgements to Deposit Fund during year	497,315.00	0.00
Balance as at 31 December	512,625.60	72,684.60

7.7 Debtors

	Amount 2025 £	Amount 2024 £
HMRC Income Tax Recovery	447.00	0.00
Totals	447.00	0.00

7.8 Creditors

	Amount 2025 £	Amount 2024 £
	0.00	0.00
Totals	0.00	0.00

7.9 Volunteers

In common with all congregations of the Church of Scotland, Merrylea Parish Church 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 activity would be unable to continue were it not for the commitment shown. For example, volunteers play major roles in financial management and general administration, providing professional fabric advice, teaching support to young people and youth, and in mission work within the local community.

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7.10 Movements in Funds

7.10.1

A Endowment Fund 2025

	Balance at 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2025 £	Net Increase / Decrease 2025 £
Endowment Fund						
Endowment Fund	2,267.00	408.00	0.00	-408.00	2,267.00	0.00
Totals	2,267.00	408.00	0.00	-408.00	2,267.00	0.00

B Endowment Fund 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Endowment Fund						
Endowment Fund	2,267.00	414.00	0.00	-414.00	2,267.00	0.00
Totals	2,267.00	414.00	0.00	-414.00	2,267.00	0.00

Purpose of Endowment Fund

Income from the **Endowment Fund** is to be used to reduce payments in respect of the Giving to Grow [formerly Ministries and Mission] Contribution determined by the Church of Scotland. 2,152 units are held in perpetuity in the Consolidated Stipend Fund.

7.10.2

A Restricted Funds 2025

	Balance at 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2025 £	Net Increase / Decrease 2025 £
Restricted Funds						
Manse Fund	450,000.00	36,000.00	59,765.13	0.00	426,234.87	-23,765.13
Pastoral Support Fund	2,108.90	0.00	0.00	0.00	2,108.90	0.00
Young People Ministry Fund [The River]	5,052.93	0.00	0.00	-5,052.93	0.00	-5,052.93
The Mix	1,554.71	0.00	0.00	-1,554.71	0.00	-1,554.71
Youth and Young People Ministry	32,774.28	9,845.29	0.00	6,607.64	49,227.21	16,452.93
Hugh Sloan's Legacy	55,621.27	0.00	0.00	-2,954.00	52,667.27	-2,954.00
Benevolent Fund	3,330.10	200.00	20.00	0.00	3,510.10	180.00
Flower Fund	339.49	0.00	175.50	0.00	163.99	-175.50
Sunday Tea Fund	473.00	740.19	200.55	-856.37	156.27	-316.73
Charity Support Fund	0.00	6,189.63	10,000.00	3,810.37	0.00	0.00
Parish and Mission Development Fund	63,691.15	12,801.46	19,970.53	0.00	56,522.08	-7,169.07
Fabric Fund - Special Projects	321,715.79	0.00	14,759.60	0.00	306,956.19	-14,759.60
Merrylea Toddlers	296.76	840.56	132.00	0.00	1,005.32	708.56
Investment Reserve	30,247.32	28,094.68	0.00	0.00	58,342.00	28,094.68
Totals	967,205.70	94,711.81	105,023.31	0.00	956,894.20	-10,311.50

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7.10.2

B Restricted Funds 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Restricted Funds						
Manse Fund	450,000.00	0.00	0.00	0.00	450,000.00	0.00
Pastoral Support Fund	2,108.90	0.00	0.00	0.00	2,108.90	0.00
Young People Ministry Fund [The River]	5,052.93	0.00	0.00	0.00	5,052.93	0.00
The Mix	1,554.71	0.00	0.00	0.00	1,554.71	0.00
Centenary Fund [Youth Ministry]	31,917.03	857.25	0.00	0.00	32,774.28	857.25
Hugh Sloan's Legacy	58,471.88	0.00	0.00	-2,850.61	55,621.27	-2,850.61
Benevolent Fund	2,980.10	350.00	0.00	0.00	3,330.10	350.00
Flower Fund	535.53	54.01	250.05	0.00	339.49	-196.04
Sunday Tea Fund	511.43	1,039.95	46.01	-1,032.37	473.00	-38.43
Charity Support Fund	0.00	7,417.02	11,300.00	3,882.98	0.00	0.00
Parish and Mission Development Fund	65,877.31	3,150.70	5,336.86	0.00	63,691.15	-2,186.16
Fabric Fund - Special Projects	309,060.13	13,939.66	1,284.00	0.00	321,715.79	12,655.66
Merrylea Toddlers	0.00	2,111.26	1,814.50	0.00	296.76	296.76
Investment Reserve	2,866.32	27,381.00	0.00	0.00	30,247.32	27,381.00
Totals	930,936.27	56,300.85	20,031.42	0.00	967,205.70	36,269.43

Purposes of Restricted Funds

The purpose of the **Manse Fund** is to provide a suitable Manse for the minister and his family in accordance with the guidelines approved by the Church of Scotland.

The **Pastoral Support Fund** allows for the appointment of a part-time Pastoral Assistant to support the minister in visiting mainly the elderly, sick and needy of the Congregation and Parish.

The Kirk Session at its meeting on 12 November 2025 agreed to consolidate the monies held in the Centenary [Youth], Young People Ministry and the Mix into the **Youth and Young People Ministry Fund**. The employment of Support Workers, activities and the supply of materials and equipment can be provided from this fund.

Hugh Sloan's Legacy is to be used to 'support the needy in the community'.

The **Benevolent Fund** provides support to the needy in the Congregation and the local community.

The **Flower Fund** is used to provide flowers and floral decorations for services of worship.

The **Sunday Tea Fund** can be used to support national charitable and worthy causes in Glasgow and beyond.

The **Charity Support Fund** generates its income from retiring offerings for nominated good causes. Any funds raised are disbursed within the same financial year in which they are generated.

The Kirk Session is able to financially support a variety of approved development initiatives and activities within the Parish and beyond with the assistance of the **Parish and Mission Development Fund**.

The **Fabric Fund - Special Projects** exists to facilitate major capital and refurbishment work to the Church and associated buildings. Any work is subject to finance being available and any necessary approvals from Presbytery and the General Trustees being granted.

The **Investment Reserve** identifies the unrealised gains/losses on the investments held on behalf of the Church. The market value of investments can increase and decrease significantly from year to year and it is considered appropriate to show these variations separately from the General Fund. This allows Trustees to better monitor normal day to day income and expenditure.

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7.10.3

A Unrestricted Funds 2025

	Balance at 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2025 £	Net Increase / Decrease 2025 £
Unrestricted Funds						
Fabric Fund - Maintenance [Designated]	20,105.93	10,232.13	13,290.65	-11,402.00	5,645.41	-14,460.52
Totals - Designated Funds	20,105.93	10,232.13	13,290.65	-11,402.00	5,645.41	-14,460.52
General Fund	44,919.81	82,877.47	94,272.40	11,810.00	45,334.88	415.07
Totals	65,025.74	93,109.60	107,563.05	408.00	50,980.29	-14,045.45

B Unrestricted Funds 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Unrestricted Funds						
Fabric Fund - Maintenance [Designated]	28,900.74	17,832.95	14,452.76	-12,175.00	20,105.93	-8,794.81
Totals - Designated Funds	28,900.74	17,832.95	14,452.76	-12,175.00	20,105.93	-8,794.81
General Fund	23,556.94	109,304.55	100,530.68	12,589.00	44,919.81	21,362.87
Totals	52,457.68	127,137.50	114,983.44	414.00	65,025.74	12,568.06

Purposes of Unrestricted [Designated] Funds

The **Fabric Fund** is to be used to maintain and repair the Church buildings and Manse. Major refurbishment work on the buildings may also be funded through the Fabric Fund - Special Projects.

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7.11

A Movement in Funds Summary 2025

	Balance at 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2025 £	Net Increase / Decrease 2025 £
Endowment Fund [see 7.10.1 A]	2,267.00	408.00	0.00	-408.00	2,267.00	0.00
Restricted Funds [see 7.10.2 A]	967,205.70	94,711.81	105,023.31	0.00	956,894.20	-10,311.50
Unrestricted Funds [see 7.10.3 A]	65,025.74	93,109.60	107,563.05	408.00	50,980.29	-14,045.45
Total Funds	1,034,498.44	188,229.41	212,586.36	0.00	1,010,141.49	-24,356.95

B Movement in Funds Summary 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Endowment Fund [see 7.10.1 B]	2,267.00	414.00	0.00	-414.00	2,267.00	0.00
Restricted Funds [see 7.10.2 B]	930,936.27	56,300.85	20,031.42	0.00	967,205.70	36,269.43
Unrestricted Funds [see 7.10.3 B]	52,457.68	127,137.50	114,983.44	414.00	65,025.74	12,568.06
Total Funds	985,660.95	183,852.35	135,014.86	0.00	1,034,498.44	48,837.49

Reconciliation of net movement in funds to net cash flow from operating activities

	Amount 2025 £	Amount 2024 £
Net movement in funds [see 7.11 A & B]	-24,356.95	48,837.49
Add back Manse depreciation charge	0.00	0.00
Deduct Manse appreciation charge	-36,000.00	0.00
Deduct interest income	-25,368.93	-18,615.49
Deduct gains / add losses on investments	-28,094.68	-27,381.00
Decrease [increase] in debtors	-447.00	0.00
Increase [decrease] in creditors	0.00	0.00
Net cash used in operating activities	-114,267.56	2,841.00

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7.13 Analysis of Net Assets between Funds

7.13.1 Analysis of Net Assets between Funds 2025

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Fund £	Totals £
Fixed Assets	0.00	0.00	0.00	0.00	0.00
Investments - Growth Fund	0.00	0.00	249,997.44	0.00	249,997.44
Investments - Income Fund	0.00	0.00	169,995.24	0.00	169,995.24
Investments - Deposit Fund	31,799.08	0.00	478,559.52	2,267.00	512,625.60
Investments - Unrealised Gains / Losses	0.00	0.00	58,342.00	0.00	58,342.00
Current Assets [Bank]	13,088.80	5,645.41	0.00	0.00	18,734.21
Current Assets [Debtors]	447.00	0.00	0.00	0.00	447.00
Current Liabilities [Creditors]	0.00	0.00	0.00	0.00	0.00
Net Assets at 31 December 2024	45,334.88	5,645.41	956,894.20	2,267.00	1,010,141.49

7.13.2 Analysis of Net Assets between Funds 2024

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Fund £	Totals £
Fixed Assets	0.00	0.00	450,000.00	0.00	450,000.00
Investments - Growth Fund	0.00	0.00	249,997.44	0.00	249,997.44
Investments - Income Fund	0.00	0.00	169,995.24	0.00	169,995.24
Investments - Deposit Fund	0.00	3,451.90	66,965.70	2,267.00	72,684.60
Investments - Unrealised Gains / Losses	0.00	0.00	30,247.32	0.00	30,247.32
Current Assets [Bank]	44,919.81	16,654.03	0.00	0.00	61,573.84
Current Assets [Debtors]	0.00	0.00	0.00	0.00	0.00
Current Liabilities [Creditors]	0.00	0.00	0.00	0.00	0.00
Net Assets at 31 December 2023	44,919.81	20,105.93	967,205.70	2,267.00	1,034,498.44

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7.14 Analysis of Fabric Funds Income and Expenditure for the Year Ended 31 December 2025

7.14.1 Unrestricted Fund - Maintenance [Designated]

Income	Amount 2025 £	Amount 2024 £
Income Tax Recovery	0.00	0.00
Investment Income	3,781.03	1,382.63
Manse Rent Income	0.00	10,697.12
Flat Rent - Income from the General Trustees [CFF]	6,451.10	5,753.20
Total Income	10,232.13	17,832.95

Expenditure	Amount 2025 £	Amount 2024 £
Church Building Repairs and Maintenance	4,398.01	8,362.18
Manse Repairs and Maintenance	300.00	0.00
Church Building Service Contracts	1,862.64	1,220.58
Church Grounds Maintenance	6,730.00	4,870.00
Insurance Excess Payment	0.00	0.00
Total Expenditure before Transfers	13,290.65	14,452.76
Transfer of Resources to General Fund	11,402.00	12,175.00
Total Expenditure	24,692.65	26,627.76
Surplus / Deficit [-] for Year	-14,460.52	-8,794.81

7.14.2 Restricted Fund - Special Projects

Income	Amount 2025 £	Amount 2024 £
Donation and Income Tax Recovery	0.00	0.00
Investment Income	0.00	13,939.66
Total Income	0.00	13,939.66

Expenditure	Amount 2025 £	Amount 2024 £
Heating upgrade in Main and New Halls	14,759.60	0.00
Church sanctuary lighting upgrade	0.00	1,284.00
Total Expenditure	14,759.60	1,284.00
Surplus / Deficit [-] for Year	-14,759.60	12,655.66

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7.15 Analysis of Donations from Church Organisations

	Amount 2025 £	Amount 2024 £
Badminton Club	760.00	910.00
Totals	760.00	910.00

7.16 Analysis of payments to Charitable Organisations

	Amount 2025 £	Amount 2024 £
Lodging House Mission	4,500.00	3,500.00
Poppy Scotland	1,200.00	500.00
MacMillan Cancer Support	500.00	1,000.00
Prince & Princess of Wales Hospice	1,000.00	3,000.00
Church House Bridgeton	1,000.00	1,000.00
Crossreach	800.00	800.00
Christian Aid	500.00	500.00
GCC Social Work Children's Project	500.00	1,000.00
Total Cost of Charitable Activities	10,000.00	11,300.00

7.17 Appendix

Funds held on behalf of the Congregation by the Church of Scotland General Trustees

	2025 £	2024 £
Consolidated Fabric Fund - Revenue Account	877.25	1,354.87