

Netherlee and Stamperland (Church of Scotland)

Scotland · Charity number SC015303

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1932-11-23
Register	View on the OSCR register

Contact

Address	130 Ormonde Avenue Netherlee Glasgow G44 3SL
Website	https://www.nandschurch.org/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: A church of Scotland set up to assist the local community in worship, through whatever means we can

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** East Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£333,448	£320,876	-	2
2023-12-31	£455,349	£444,532	-	2
2022-12-31	£399,192	£278,637	-	3
2021-12-31	£271,984	£298,822	-	4
2020-12-31	£284,451	£343,637	-	5

Netherlee and Stamperland (Church of Scotland)

Scotland - Charity number SC015303

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. 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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENT 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, necessitating a request for members who come by car to consider whether they might offer transport from time to time if it is needed.

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 2024 statistical return to Glasgow Presbytery shows that the Communion Roll contains 571 members. We lost 36 members by death and 16 by Certificate of Transference, so a fall of 52 from 623 at the end of 2023.

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

In June we were informed by [REDACTED] that he had successfully applied for the post of Chaplain to the University of Glasgow and would be leaving us to take up that post in August.

He spoke warmly of his and the family's time with us and expressed his gratitude for the support and friendship extended to him and to [REDACTED]

While sad to be losing him, the congregation wished [REDACTED] well in this new challenge, and a meaningful service of farewell on the 25th August, followed by the presentation of gifts and a delicious lunch ensured he left confident of the prayerful support of our church family in his ongoing ministry.

As we moved forward with the processes involved in being a vacant charge, we were delighted at the appointment of [REDACTED] as our Interim Moderator and continue to be grateful for her guidance and support in this time of [REDACTED]

We have been further blessed by the appointment of [REDACTED] as our Locum minister and are fortunate indeed to be led in worship, challenged, supported and encouraged by his preaching and thoughtful presence.

On 10th December we received permission to appoint a new minister on an unrestricted call and turned our thoughts to considering what sort of ministry we seek for this community in the months and years ahead, and we continue to work towards the appointment of the nominating committee which will work together to find the person called to be the next minister of this congregation.

In November we began to undergo the process of Local Church Review, and a representative of Presbytery spoke to the Session about the process. Designed to help a congregation to reflect on its activities, and consider areas which work well, and perhaps not so well, and from this, plan mission steps for the next few years, it was pointed out that carrying out the review should be beneficial when it came to formulating the Parish Profile in advance of advertising our vacancy. The review should be complete early in 2025.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

We have continued to be blessed by the pastoral work carried out by our Pastoral Assistant, [REDACTED] whose care is much appreciated by those she is supporting, whether at home, in hospital or in residential care. [REDACTED] also participates in the rota of people leading worship in our local Care Homes, Williamwood House and Clarkston House, and has led Wednesday services and the Time to Remember service too.

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.

The Senior section continues to meet intermittently, when study and work commitments allow, and the girls are happy to be involved in preparation for and participation in some of our worship, particularly the special Christmas services such as Christingle.

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 'Sure Foundations'.

With a membership of 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 three Rainbow units, three Brownie units and one Guide unit using our halls and the nearby Scout hall for their varied activities

Education

Prior to his departure [REDACTED] continued to lead Sunday evening study/discussion groups, using books by contemporary Christian writers, such as [REDACTED] to explore faith. He also led another group trip to Iona, allowing its participants to experience the teaching, discussion groups and worship in the Abbey.

Forum

Now in its twentieth 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 very well attended. The first half of this session's programme included 'A German Childhood', 'Be Someone's Santa' and 'The Changing Role of the Pharmacist in the Community'. There is definitely always something for everyone!

Community Use

We provide facilities for 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, Scottish Country Dancing, Golf-fit, Sounds International Choir, Eccentrics Fitness Class, Eastwood Stamp Club, Parents and Toddlers, Enjoy-a-Ball, Silver 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, family celebrations and even book launches.

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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 Pancake Day!
- February Father Song Concert
- March Inaugural expedition of the Friday Walking Group
- March Community Awareness Event
- March Rock Choir Concert for Starchild
- April Poppy Scotland Coffee Afternoon
- May Concert by Melville Wind Quintet
- June Games night with our friends from Daniel House
- July The Men's Association Big Clean-up (my how those tables gleamed!)
- September "Welcome Back - How was your summer?" Brunch
- September Soup and Chat, last Wednesday of the month
- November Poppy Scotland Afternoon Tea
- December Christmas Tree Festival
- December Christmas Cakes made to order

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 LHM. 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.

We are also pleased to hear from Rev. Muriel Pearson, our missionary partner in Israel-Palestine, whose regular reports highlight particular areas of concern - and hope - in that troubled area, allowing us to offer focussed prayerful support.

Communication

We are fortunate that the vast majority of our membership can be contacted by email and are grateful to our Church Administrator [REDACTED] 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 [REDACTED]

In the late 2023 a small working group, chaired by [REDACTED], began work on a revamp of our church website. The work continues to progress and we look forward to having the new site up and running soon.

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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Financial review

The financial results for 2024 were encouraging. Income, in the General Fund, increased by £10k from WFO, Gift Aid, Tax recovered and ordinary offerings. Our expenditure in the General Fund increased modestly from £223k to £226k, largely due to the increased costs of gas and electricity, cleaning and maintenance and repairs. Our ministry costs benefitted from a reduction of £21k in our allocation by the central church to our Giving to Grow allocation.

The Trustees acknowledge with gratitude the legacies totalling £51,000 received during 2024 from the estates of the late [REDACTED]. Smaller donations for the use of our premises are also gratefully acknowledged.

Investment policy and objectives

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 is £139,971 (2023 - £134,332).

As the cash balances / deposits stood at £598,888 at 31st December 2024, we have sufficient resources to meet the projected expenditure in the budget for the General Fund in 2025.

Reserves policy

The Trustees' policy is to hold reserves of at least 12 months expenditure in the Unrestricted Funds.

The balance on the Designated Property Fund (The Manse) amounts to £550,000.

The balance on our Unrestricted Funds amounted to 702,956, which is higher than our target range.

With the future uncertain during a vacancy the Trustees are content to hold this higher figure going into 2025 and will review it again at the end of 2025. They consider the balance is appropriate.

The Church also holds £43,566 of restricted funds at the year end, which has been provided for the purposes specified in Note 15.

FUTURE PLANS

A time of vacancy can be an opportunity for a congregation to reflect on its current practice and activities, as it considers the shape of its ministry under new leadership.

The Kirk Session has been considering the aspects of our church life which are working well, as well as those which may be less successful.

In the coming months we will be looking at ways in which we can best address the pastoral needs of our members, how we can achieve better communication and engagement with the wider community and outreach to the many young families in our parish.

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

All Trustees are members of the Kirk Session with the exception of Associate Elders, who 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, when appointed, will become a member of the Kirk Session, having been elected by the congregation and inducted by the Presbytery.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

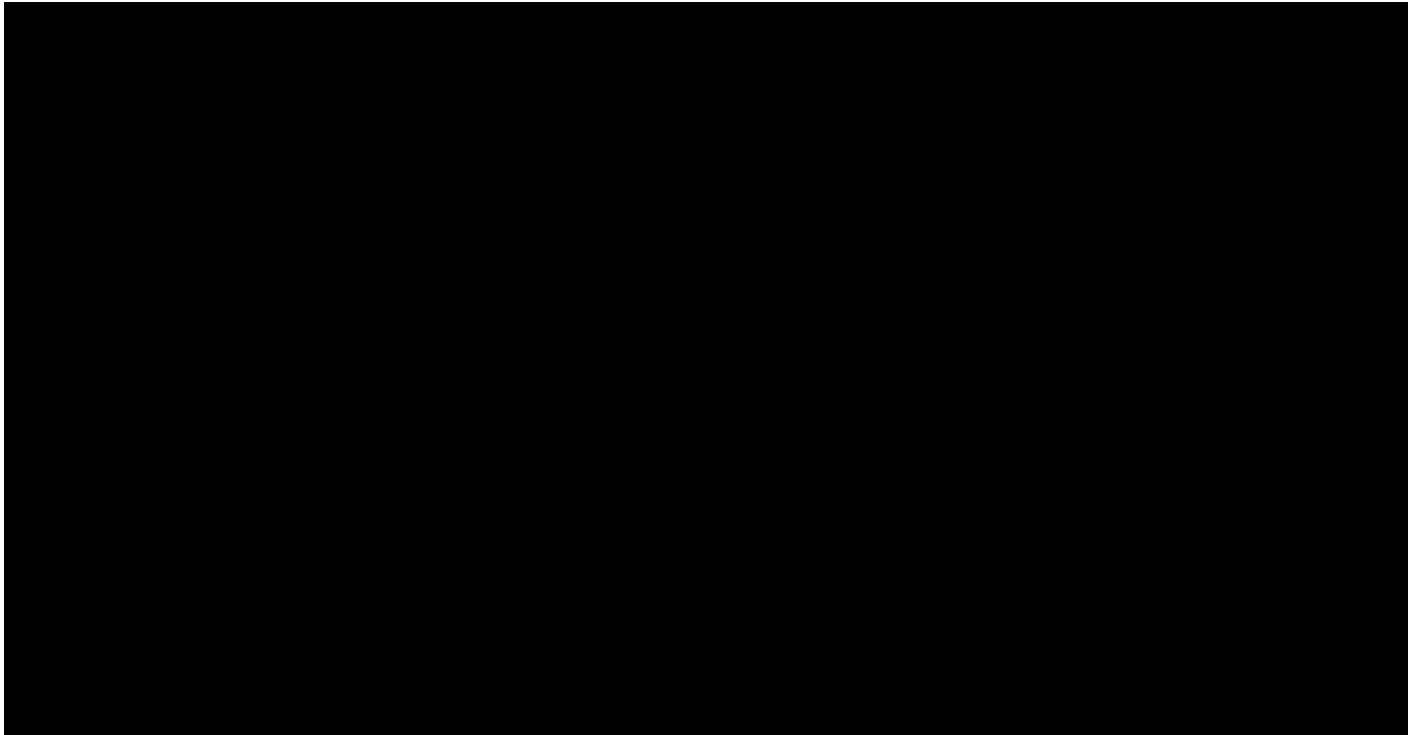
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Our 2024 budget predicted a deficit on the General Fund of £39,296. However, despite our falling roll, the congregation generously supported our appeal to review their givings and if individual circumstances permitted make a lump sum donation to offset the deficit. The response was tremendous and as a result the actual deficit was £7,435, some £32k better than expected.

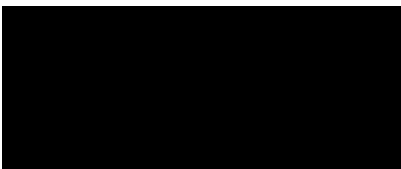
With a vacancy, the future is more difficult to predict, but we do know the challenges that lie ahead in terms of congregational numbers, an ageing membership and a reduction in our income. We hope in 2025 to only see a modest reduction in our income (c£2k). More worrying is the loss of members through death, and the 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.

REFERENCE AND ADMINISTRATIVE DETAILS

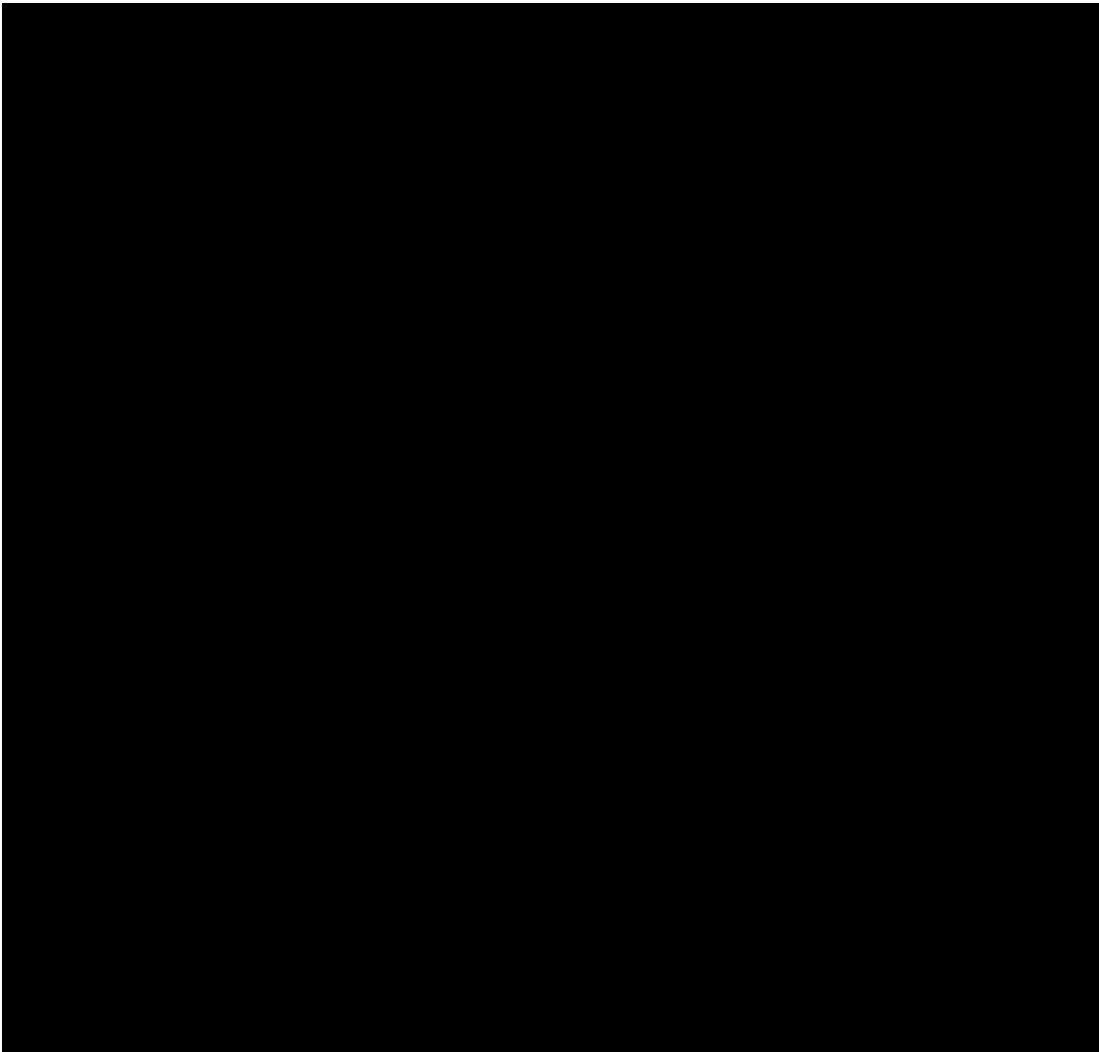
Registered Charity number

SC015303

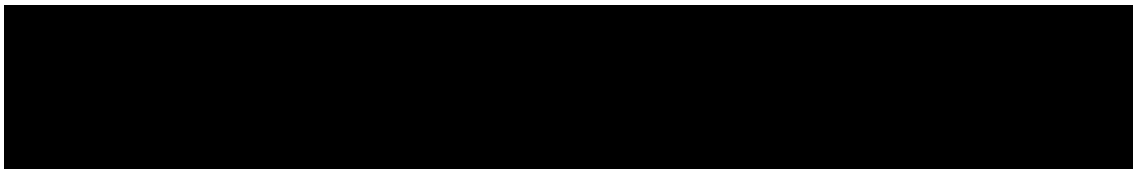


**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**



Independent Examiner
Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ



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.

Congregational number
161065

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

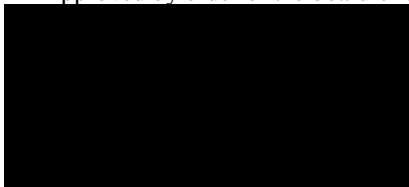
The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on 19 March 2025 and signed on its behalf by:



Trustee
Session Clerk

**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 2024 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.

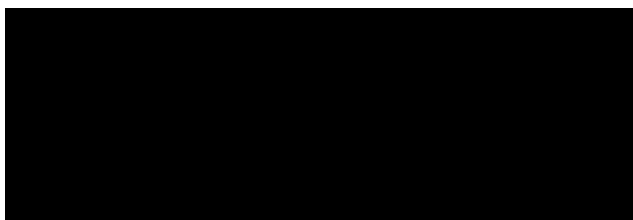
Independent examiner's statement

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.



Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

19 March 2025

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME FROM					
Donations and legacies	2	250,362	18,060	268,422	275,470
Charitable activities					
Charitable activities	5	11,310	-	11,310	138,952
Other trading activities	3	30,979	-	30,979	25,512
Investment income	4	21,116	1,621	22,737	15,415
Total		313,767	19,681	333,448	455,349
EXPENDITURE ON					
Raising funds		121	-	121	116
Charitable activities					
Charitable activities	6	302,354	18,401	320,755	444,416
Total		302,475	18,401	320,876	444,532
Net gains on investments		5,550	89	5,639	9,189
NET INCOME		16,842	1,369	18,211	20,006
RECONCILIATION OF FUNDS					
Total funds brought forward		1,236,114	42,197	1,278,311	1,258,305
TOTAL FUNDS CARRIED FORWARD		1,252,956	43,566	1,296,522	1,278,311

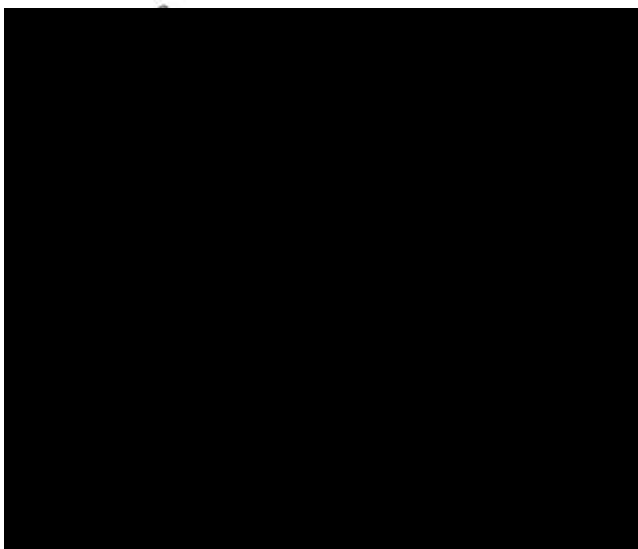
The notes form part of these financial statements

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	550,000	550,000
Investments	11	139,971	134,332
		<u>689,971</u>	<u>684,332</u>
CURRENT ASSETS			
Debtors	12	17,164	10,500
Cash at bank		598,888	594,843
		<u>616,052</u>	<u>605,343</u>
CREDITORS			
Amounts falling due within one year	13	(9,501)	(11,364)
		<u>606,551</u>	<u>593,979</u>
NET CURRENT ASSETS			
		<u>606,551</u>	<u>593,979</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,296,522</u>	<u>1,278,311</u>
NET ASSETS			
		<u>1,296,522</u>	<u>1,278,311</u>
FUNDS			
Unrestricted funds	15	1,252,956	1,236,114
Restricted funds		43,566	42,197
		<u>1,296,522</u>	<u>1,278,311</u>
TOTAL FUNDS			
		<u>1,296,522</u>	<u>1,278,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2025 and were signed on its behalf by:



**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of 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 probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally 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.

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.

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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Weekly freewill offering	18,701	16,816
Gift aided offerings	124,156	116,268
Tax recovered on gift aid	36,913	30,041
Legacies	51,000	46,974
Grants	-	45,000
Ordinary offering	3,587	4,991
Contribution from congregational organisations	15,900	11,562
Other income	18,165	3,818
	<u>268,422</u>	<u>275,470</u>

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

	2024	2023
	£	£
Roofing	-	45,000
	<u>-</u>	<u>45,000</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Use of premises	30,755	25,218
Utility warehouse scheme	224	294
	<u>30,979</u>	<u>25,512</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	18,604	5,564
Dividends received	4,133	9,851
	<u>22,737</u>	<u>15,415</u>

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Weddings and funerals	Charitable activities	1,916	662
Other income	Charitable activities	-	34
Grants	Charitable activities	9,394	138,256
		<u>11,310</u>	<u>138,952</u>

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

	2024	2023
	£	£
Listed Places of Worship	<u>9,394</u>	<u>138,256</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	<u>318,987</u>	<u>1,768</u>	<u>320,755</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

During the year, one trustee (the Minister), received travelling expenses of £1,018 (2023 - £1,392) and telephone and other expenses of £1,037 (2023 - £1,059).

Council tax of £2,381 (2023 - £3,916) was paid for the Manse.

During the year a total of £27,460 (2023 - £30,350) 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.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	14,741	15,318
	<u>14,741</u>	<u>15,318</u>

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

	2024	2023
Administration	<u>2</u>	<u>2</u>

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

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. STAFF COSTS - continued

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 £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	217,798	57,672	275,470
Charitable activities			
Charitable activities	138,952	-	138,952
Other trading activities	25,512	-	25,512
Investment income	15,415	-	15,415
Total	<u>397,677</u>	<u>57,672</u>	<u>455,349</u>
EXPENDITURE ON			
Raising funds	116	-	116
Charitable activities			
Charitable activities	387,392	57,024	444,416
Total	<u>387,508</u>	<u>57,024</u>	<u>444,532</u>
Net gains on investments	<u>8,829</u>	<u>360</u>	<u>9,189</u>
NET INCOME	18,998	1,008	20,006
RECONCILIATION OF FUNDS			
Total funds brought forward	1,217,116	41,189	1,258,305
TOTAL FUNDS CARRIED FORWARD	<u><u>1,236,114</u></u>	<u><u>42,197</u></u>	<u><u>1,278,311</u></u>

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2024 and 31 December 2024	<u>550,000</u>
NET BOOK VALUE	
At 31 December 2024	<u>550,000</u>
At 31 December 2023	<u>550,000</u>

The manse was valued on an open market basis at 31 December 2022. The trustees' have agreed that a valuation should be obtained every 3 years.

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	134,332
Revaluations	5,639
At 31 December 2024	<u>139,971</u>
NET BOOK VALUE	
At 31 December 2024	<u>139,971</u>
At 31 December 2023	<u>134,332</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2024	<u>139,971</u>

The original cost of listed investments is £73,791 (2023 - £73,791).

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	15,141	9,346
Prepayments and accrued income	2,023	1,154
	<u>17,164</u>	<u>10,500</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	9,501	11,364
	<u>9,501</u>	<u>11,364</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	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)
	<u>1,252,956</u>	<u>43,566</u>	<u>1,296,522</u>	<u>1,278,311</u>

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	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
	<u>1,236,114</u>	<u>16,842</u>	<u>-</u>	<u>1,252,956</u>
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
	<u>42,197</u>	<u>1,369</u>	<u>-</u>	<u>43,566</u>
TOTAL FUNDS	<u><u>1,278,311</u></u>	<u><u>18,211</u></u>	<u><u>-</u></u>	<u><u>1,296,522</u></u>

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
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
	<u>313,767</u>	<u>(302,475)</u>	<u>5,550</u>	<u>16,842</u>
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
	<u>19,681</u>	<u>(18,401)</u>	<u>89</u>	<u>1,369</u>
TOTAL FUNDS	<u><u>333,448</u></u>	<u><u>(320,876)</u></u>	<u><u>5,639</u></u>	<u><u>18,211</u></u>

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Fund	17,798	(22,673)	10,000	5,125
Fabric Reserve Fund	370,401	(8,892)	(10,000)	351,509
General Legacy Fund	273,859	51,564	-	325,423
Properties Fund	550,000	-	-	550,000
Organ Fund	5,058	(1,001)	-	4,057
	<hr/>	<hr/>	<hr/>	<hr/>
	1,217,116	18,998	-	1,236,114
Restricted funds				
Stained Glass Window Fund	2,574	73	-	2,647
James Nelson Trust Fund	12,556	589	-	13,145
Thomas White Legacy Fund	2,801	(2,801)	-	-
Stanley Mair Memorial Fund	15,550	1,058	-	16,608
Flower Fund	1,562	261	-	1,823
Sunday Club Fund	2,135	203	-	2,338
Sunday & Wednesday Coffee Fund	1,562	780	-	2,342
The Guild Fund	318	127	-	445
Choir Fund	141	(8)	-	133
Monday Lunch Club	729	726	-	1,455
Kean Bequest Fund	1,261	-	-	1,261
	<hr/>	<hr/>	<hr/>	<hr/>
	41,189	1,008	-	42,197
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,258,305	20,006	-	1,278,311

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	197,612	(225,736)	5,451	(22,673)
Fabric Reserve Fund	148,660	(157,552)	-	(8,892)
General Legacy Fund	51,279	(3,093)	3,378	51,564
Organ Fund	126	(1,127)	-	(1,001)
	<u>397,677</u>	<u>(387,508)</u>	<u>8,829</u>	<u>18,998</u>
Restricted funds				
Stained Glass Window Fund	73	-	-	73
James Nelson Trust Fund	589	-	-	589
Thomas White Legacy Fund	-	(2,801)	-	(2,801)
Stanley Mair Memorial Fund	698	-	360	1,058
Flower Fund	1,686	(1,425)	-	261
Sunday Club Fund	203	-	-	203
Sunday & Wednesday Coffee Fund	3,102	(2,322)	-	780
The Guild Fund	2,854	(2,727)	-	127
Choir Fund	180	(188)	-	(8)
Monday Lunch Club	3,287	(2,561)	-	726
Roofing Grants	45,000	(45,000)	-	-
	<u>57,672</u>	<u>(57,024)</u>	<u>360</u>	<u>1,008</u>
TOTAL FUNDS	<u><u>455,349</u></u>	<u><u>(444,532)</u></u>	<u><u>9,189</u></u>	<u><u>20,006</u></u>

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.

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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

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.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

17. 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 2024 is £4,514 (2023 - £3,313).

18. 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.

**NETHERLEE AND STAMPERLAND
(CHURCH OF SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

19. COLLECTIONS FOR THIRD PARTIES

	2024	2023
	£	£
Shelter	-	446
Sri Lanka Netherlee Cottage	479	299
LHM	293	212
CHAS	423	94
SE Foodbank	415	95
Poppy Scotland	15	-
Williamwood House	166	-
Christian Aid	65	-
Tabeetha School	220	-