

CHARITY REGISTRATION NUMBER: SC015303

Netherlee and Stamperland (Church of Scotland)
Unaudited Financial Statements
31 December 2022

Netherlee and Stamperland (Church of Scotland)

Financial Statements

Year ended 31 December 2022

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Netherlee and Stamperland (Church of Scotland)

Trustees Annual Report

Year ended 31 December 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in pages 15-17 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 1 January 2019).

OBJECTIVES & ACTIVITIES

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

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 to God.
- Provide a welcoming space for all who are isolated or alone in our parish.
- To identify new projects that serve our community with love, e.g. Monday Lunch Club.
- 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.

The Church seeks a commitment from its members to accept this statement and help realise its Mission.

Worship

It was a joy to return to normal 'in person' worship as the Covid restrictions were gradually removed. For those who were still not ready to return we streamed our weekly Sunday service 'live'. We also recorded them and made them available for folk to watch at a time of their choosing via our YouTube channel where there are now about 500 videos and over the year we had over 4,500 'clicks/views'. (<https://www.youtube.com/channel/UCxduv5ktG1ctk5Zu4u8WRPQ>)

The first half of the year consisted of blocks of worship alternating between our two sanctuaries, with the Easter services shared between both sanctuaries. Following the final service in Stamperland Church on Sunday 26th June, worship going forward in the second half of the year took place in the Netherlee sanctuary at 10.30am.

Using the BB minibus we have a rota of drivers and helpers who transport around 15 people to church every week. The members are able to go for coffee and fellowship after worship before being taken home. This service is very much appreciated by those who use it. A big thank you to the drivers and helpers! It was agreed that Leader Dedication services and Youth Parades are to cease and to be replaced by an annual Youth Service.

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

The 2022 annual statistical return to Glasgow Presbytery shows our Communion Roll contains 651 members. An examination of our membership discovered 75 Elders included twice. Once for the district they live in as a member, and once for the district they are responsible for. This duplication has been removed. We admitted 1 new member by Certificate of Transference. We lost 9 members by death and 45 members by Certificate of Transference.

Coronavirus

While we were able to develop online worship to cope with the restrictions of lockdown, we found it impossible to develop new projects such as different ways of delivering pastoral care. We experienced a significant drop in income from the congregation during the pandemic. We also lost hall users and their income. The pandemic severely affected the life of our church and caused severe disruption to the many voluntary and commercial organisations which made our church a busy and vibrant place to be. With the removal of restrictions and the return of 'in person' meetings we have the opportunity to revitalise our church and our mission.

Viability

This year we had to consider the viability of maintaining two buildings for our united church community and sadly, and with regret, we came to realise that one would have to be given up, and that building was Stamperland Church. From the end of June, the congregation would worship and meet solely in the Netherlee building.

There is no doubt this leaves us with a great feeling of sadness and grief. Within the walls of Stamperland Church we have seen decades of worship, nurture and service. It was full of memories. It was a place where life events were marked and celebrated. Many met life partners there and for all of us the experiences of being part of that community have led to the development of our own faith. Now the united congregation of Netherlee and Stamperland has moved to the Netherlee building and although that was a change, we still have a common desire to grow our faith in God, to follow the Gospel and to bring faith to the wider community in service.

We considered how to ensure the legacy of Stamperland church continues. The christening font at Stamperland was brought to Netherlee and will continue to be used at baptisms. The Communion table in the St John Chapel has a new place in the Lesser Sanctuary at Netherlee and the Communion silverware from Stamperland will continue to be used and will alternate with the Communion silverware at Netherlee.

We are blessed with a congregation that has many gifts and those, together with the grace of God, will allow us to continue our ministry and enable us to be a Christian focal point in our area. The sadness we all felt with the closure will take time to heal, but we are assured that God is with us. It has been the hardest of times for us all and whilst we recognise some have been hurt and upset as we progress on our journey of union, we ask that God forgives us if we inadvertently hurt others.

The story of Netherlee and Stamperland will continue and with God's grace we shall go forward with hope.

The final service at Stamperland took place on Sunday 26th June 2022 at 10am, led by Rev Roy Henderson, assisted by Rev Scott Blythe. Our summer services continued in the Netherlee sanctuary at the later time of 10.30am.

Transition

The closing of Stamperland had to be handled with sensitivity and respect. To plan this we formed two working groups, one to plan the final service in Stamperland to be held on Sunday 26th June, and one to oversee the disposal of building contents.

Netherlee and Stamperland (Church of Scotland)

Trustees Annual Report *(continued)*

Year ended 31 December 2022

On Sunday 12th June Rev Alastair Cherry, former Minister of Stamperland Church celebrated 40 years of ordination by preaching in Stamperland. His sermon 'If you had one sermon to preach ...?' included many well remembered reflections of the changing times from his 16 years at Stamperland. He also spoke to the difficult times our national church is facing, highlighting that the journey from linkage to union that we have come through is what faces many congregations the length and breadth of Scotland in the very near future. The sermon was very well received for many different reasons, and was published in full in our Newsletter in June.

The Transition working group had the huge task of considering what items would be transferred from the Stamperland building to the Netherlee building. For example, items such as the font, communion table and the communion silverware. The scope of the task was indeed wide as they reviewed what needed to be and/or could be done to –

- Transfer / merge / store a range of important historical records
- Liaise with all the organisations (church and non-church) who used the building
- Identify solutions relating to hall use and storage within the Netherlee building
- Dispose of a variety of items in both places that were now surplus to requirements
e.g. Hymn books, music books and choir music donated to Oakshaw Trinity Church in Paisley

The sale of all items raised £7,000 which has been donated to the Glasgow Autism Church being established by Glasgow Presbytery. This charity was chosen because both congregations had established links with the Isobel Mair School in Newton Mearns which supports children with autism and other special educational needs and is named after the wife of a former Netherlee minister.

St Thorlak's Community is a pioneer initiative developed by a group led by Steven Owens, a ministry candidate who has also worked at Netherlee and Stamperland and for Autism Scotland.

Roof project

After the work reported in our Annual Report & Accounts for 2021, in January 2022 the Buildings Future Group presented the proposal 'that the Kirk Session agree tonight to confirm Netherlee as the congregation's long term home and consequently agree to close the Stamperland buildings at such time as Session deemed appropriate. Following a lengthy and robust discussion, including a counter proposal, the eventual decision was taken to support the proposal of the Building Futures Group. Result of vote – For 71% / Against 27% / Abstain 2%

In February the proposal from the Kirk Session was presented to the congregation. Rev Scott Blythe began by explaining the complex background that has led us to this vote, starting with the comments made by our then Interim Treasurer and Independent Examiner back in April 2021; when both expressed serious concerns about the "going concern viability" of Netherlee and Stamperland Church. The Kirk Session has wrestled with this concern ever since, and at many meetings sought to find a way forward for our church. Towards the end of 2021 the Buildings Futures Group of six experienced Elders was formed to review our options and present their findings and recommendation to the Kirk Session. This took place in January 2022, and the proposal made was supported by the majority of the Kirk Session. As Scott took questions from the congregation he repeatedly reminded members that nobody was happy at having to make this difficult decision. With each question Scott reassured the members that the points raised had been considered, but unfortunately could not excuse us from making sound decisions for the future of our church. He concluded by saying we are not alone, and with the new Presbytery Mission Plan (from 2022/23 onwards) this scenario may be repeated across the Presbytery. Result of vote – For 77% / Against 19% / Abstain 4%.

Glasgow Presbytery and the General Trustees gave approval for the work to be carried out as the repairs to the Netherlee sanctuary roof were considered essential "wind and watertight expenditure".

Major consequences of this decision included permission being sought and given by Glasgow Presbytery and the General Trustees to sell the surplus manse (former Stamperland Church manse)

Netherlee and Stamperland (Church of Scotland)

Trustees Annual Report *(continued)*

Year ended 31 December 2022

and the Stamperland Church site.

Other consequences included the successful removal, at no cost to us, of the Lewis pipe organ installed in Stamperland by the late Jim MacKenzie (husband of elder Anne MacKenzie) by Pádraig O'Donovan. The organ will be refurbished and installed in the Church of the Immaculate Conception in

Clonakilty near Cork. The stained glass in the Stamperland sanctuary was removed by Robin Webster, Trustee of the Scottish Stained Glass Trust. The family connections are that Robin is the son of the stained glass artist, Gordon Webster, who had made the windows in memory of his father Alf Webster.

At the June session meeting we were presented with 3 quotes for the roof repair to the Netherlee sanctuary ranging from £732,370 to £831,460. As all the contractors had good reputations and offered the same work, the lowest option was the preferred choice. After discussions around timings of the work (start late August or early September 2022 with completion by March 2023) and managing the process of paying for the work (funds from the sale of buildings, grants of approximately £60,000 already received, monies raised by the congregation (£55,000) as some grants are dependent on this happening, and low cost short term bridging finance offered by the General Trustees should it help manage our cash flow) approval was sought to go ahead. Result of vote – For 98% / Against 0% / Abstain 2%.

The sale of the Stamperland site went through in September for £603,000. The sale of the former Stamperland manse unfortunately fell through as the chain involved collapsed, and will be put back on the market in 2023.

Presbytery plan

The Church of Scotland is undergoing a major readjustment and a restructuring will reduce the number of parishes from around 1200 to around 500 by January 2027. Glasgow Presbytery is achieving this by developing a new Presbytery Plan. They started with a 48 question questionnaire. Next they created 5 Zones – we are in Zone 4. Churches were encouraged to form "clusters" related to a geographical area that made sense, Cluster 4D has three parishes Busby, Greenbank plus Netherlee and Stamperland. Williamwood opted to join the Giffnock cluster – Busby, Greenbank plus Netherlee and Stamperland all wrote and said they would be welcomed back to our cluster if they changed their mind, they haven't; and Carmunnock is involved with the Castlemilk cluster

It is designed to be a 'bottom up' planning process containing a mixture of historical and current focus as well as future plans. If we go ahead with our plan the next step will be for it to be approved by Glasgow Presbytery to become part of its plan, which will then go to the General Trustees for approval by the Faith Nurture Forum. The timeline for all of this was by Christmas 2022, but this has slipped into 2023.

Youth Organisations

Despite several meetings and the best of intentions it was not possible to satisfactorily accommodate all the Stamperland and Netherlee youth organisations within the Netherlee building. The 79th Stamperland Scout Group informed us they had found a new home at Williamwood Church and the Guides from Stamperland indicated they would not be relocating as they had found space elsewhere in Stamperland.

The Netherlee Rainbows, Brownies, Guides and Rangers continue to operate in the Netherlee building.

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The 231 Boys' Brigade (Stamperland) and 278 Boys' Brigade (Netherlee) have worked together. The Anchor Boys and Junior Sections operate separately, due to number of boys and staff work commitments, in the Netherlee building. They both send boys to the jointly run 231/278 Boys' Brigade Company Section.

Sunday Club

Delighted to be able to meet 'in person' again, and despite the low numbers, the children enjoy bible stories, crafts and activities led by dedicated and talented leaders helping them to explore the gospel.

One example of an activity was making money boxes to raise money for Starter Packs. A new Senior Section meets monthly on a Sunday evening and in September they held a 'bake sale' which raised £250 towards their trip to Oban & Iona.

The Guild

Delighted to be able to meet 'in person' again the theme continues to be 'Look Forward in Faith' with a focus this year on 'Wee Seeds, Big Trees'. One of the first groups to be fully working as one Netherlee and Stamperland, they meet on Thursdays at 2pm in the Small Hall. Speakers on a variety of topics including crafts, floral demonstration, Gideons, 21st Century embroidery and Blythwood Care were interspersed with quizzes and games.

Education

There is a small adult Sunday group (**SHARE**) which carries out in depth studies of the Christian faith and how it can be applied in the modern world, again moving from Zoom to 'in-person' as guidance changed. The previously cancelled visit to Iona was able to go ahead. We also offer courses in the **Protection of Vulnerable Groups** with the assistance of trainers from the **Safeguarding Office** of the central Church.

The Forum meets monthly from September to March with distinguished speakers on their subjects of expertise. These meetings are open to any member of the community, and have regular attendances of between 35/50 people and give the audience an opportunity for discussion, asking questions and to increase their knowledge. Topics this year included a forward looking talk on water and air source heat pumps, police reform, Fossil Grove past and present, foodbanks during the cost of living crisis, and the confessions of a presiding officer.

Community use

We provide facilities for all ages in the community regardless of whether they are members of our church or not. Hall users during the year include:- Monday Lunch Club, The Forum, Church Choir, Scottish Country Dancing, Golf Fit, Sounds International Choir, Craft Club, Eastwood Stamp Club, Toddler Group, La Jolie Ronde children's French class, Enjoy-a-Ball, Silver Swans ballet class, Time to Dance children's dance class and the Clarkston After School Services (CASS) & Breakfast Club.

Events

Once the restrictions were removed and we were able to meet 'in person' the social and fund raising events began to be organised again.

- March – David Milligan Quiz in Stamperland Church Hall
- May – Poppy Scotland Coffee Afternoon raised £828
- May – Hunger lunch for Christian Aid.
- May – Kanako & Martin Storey Concert raised £1090 for Ukraine
- June – Jubilee Afternoon Tea
- October – Planning & Communication group hosts a 'Come & See' – an open doors event which invited all church and non-church groups to reach out beyond our church community with tours, stalls, music and refreshments
- November – Poppy Scotland Coffee Afternoon raised £680 and the wider campaign raised £6,384
- November – Rock Choir concert raised £3,000 for Starchild

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

- December – Christmas Tree Festival raised £300 and the Gift Service raised £430 with the monies being shared between Starter Packs and Budding Minds, a gardening group at Netherlee Primary School.

Sri Lanka

We have a long-term relationship with St Andrews Scots Kirk in Colombo, Sri Lanka. They operate a Trust Fund for Netherlee Cottage, a halfway home for ladies released from the psychiatric wards of the local hospital. We send regular sums of money to assist with maintenance and their running expenses. This year with greatly reduced retiral offerings and opportunities to fund raise, we enhanced our donation from funds.

Communication

We are fortunate that the vast majority of our Kirk Session can be contacted via email. Our Planning & Communication group continued the Newsletter to keep members up to date with news and stories as activities moved from online to 'in person'. We have a Netherlee and Stamperland website www.nandschurch.org and Facebook page.

PLANS FOR THE FUTURE

Eldership

An unfortunate but not unexpected consequence of churches going through a journey of linkage to union is that some members will inevitably decide to leave. Of the members we lost in 2022 a significant number were Elders, and this coupled with a lack of new elders has meant our elder-district model is no longer sustainable.

Session started to review this issue by asking questions about why we visit members, and who may really need or want a visit. We also considered how we could change our committee/group structure to help resource any new solutions we may come up with.

During conversations with friends from the other churches at our cluster planning meetings it was not surprising to find they have exactly the same problem. We therefore intend to organise a cluster based Session event to look for innovative solutions to this shared problem.

RISK MANAGEMENT

Decline in income

Our 2020 budget had predicted a surplus of £12k but unexpectedly total income dropped by £49K during 2020 with most of this figure directly due to the coronavirus pandemic. As we come out of the pandemic and move to one building then future hall rental income is likely to be lower than expected. Finally projections of the size of our membership over the next 10/15 years are not good, and an accelerated reduction related to the linkage//union/closure of Stamperland is already impacting negatively on our income. Our 2022 budget predicted a shortfall of £22k but in the event thanks to some generous givings the actual deficit was reduced to £18.9k.

What does the future hold? We do not know all the answers but we need to start thinking about them now, not when our financial position has weakened. We need to look forward and think about the next 5, 10, 15 and maybe 20 years.

Decline in capacity

Membership of the Church of Scotland has been in decline for decades. The impact of the coronavirus pandemic has pushed us to a place we would have got to anyway in say 5 years. With an aging population and very few young people joining our church, the pool of volunteers to do the work is shrinking. In addition, as explained already we are losing members as a result of our journey through linkage, union and the sale of Stamperland.

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

What does the future hold? Clearly with fewer volunteers we are going to be forced into decisions we may not like or find easy. For example, change or stop some of the things we do, do fewer things well rather than more poorly, employ people in some roles, increase our giving or fund raising, or collaborate with others in our cluster and/or community to create sufficient impetus to do the things we wish to do.

FINANCIAL REVIEW

The financial results for the year continued to be affected by the global coronavirus pandemic. Our income from offerings and related donations, including tax recoveries decreased from £209,631 to £214,304. Our General Fund expenditure decreased slightly from £264,228 to £257,552 due to savings in repairs, cleaning and heating and lighting. The General Fund budget for the year was predicting a deficit of £22,151. We ended the year with a deficit of £18,913 on our General Funds. The deficit was, in part, due to the reduction in the value of our investments, The value of our Reserve Funds increased by £342,657 at the year end, this includes a £100,000 uplift to £550,000 for the value of the manse. The main expenditure from the Reserve Funds was borne by the Fabric Reserve Fund for the roof repairs at the Netherlee site and our reserves will decrease in 2023 as further payments are made to the contractors.

The Trustees acknowledge with gratitude the legacies totalling £26,564 received during 2022 from the estates of the late Sheila Christianson, Margaret McKenzie and Dorothy Cameron. Donations totalling £25,000 (including gift aid) were received from the late Dr John Dall and are also acknowledged with grateful thanks.

INVESTMENT POLICY & PERFORMANCE

The Investment sub-committee continued to monitor the investment performance of our investments, both with Hargreaves Lansdown and Church of Scotland Investment Trust. All of the investments formerly held by Hargreaves |Lansdown were realised during 2022.

Investments held in the Church of Scotland Investors Trust were in their Growth, Income and Deposit Funds, and the investments which were held on behalf of the Fabric Reserve Fund were realised during 2022.

As a result of the global coronavirus pandemic and the disastrous effect of the Liz Truss Premiership and resultant economic uncertainty it created, the market value of investments fell during the year, and a loss of £37,000 was incurred when our investments were sold. Timing is everything and unfortunately we needed to sell the investments to meet the contractor's costs for the roof repairs.

As the cash balances/deposits stood at circa £752,934 at 31st December 2022, we have more than sufficient resources to meet the projected expenditure in the budget for the General Fund.

RESERVES POLICY

It is the Trustees' policy to hold reserves of at least 12 months expenditure in the unrestricted funds. Reserves at the year-end held in unrestricted free funds were £835,488 which is higher than our target range. The Trustees recognise this higher figure is necessary to help cover the costs of the major roof repairs currently being carried out and which will continue into 2023.

The balance on the designated funds amounts to £555,058. The Trustees consider this balance is appropriate.

The Church also holds £41,189 of restricted funds at the end of the year, which has been provided for the purposes specified in Note 21.

Netherlee and Stamperland (Church of Scotland)

Trustees Annual Report *(continued)*

Year ended 31 December 2022

STRUCTURE GOVERNANCE & 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.

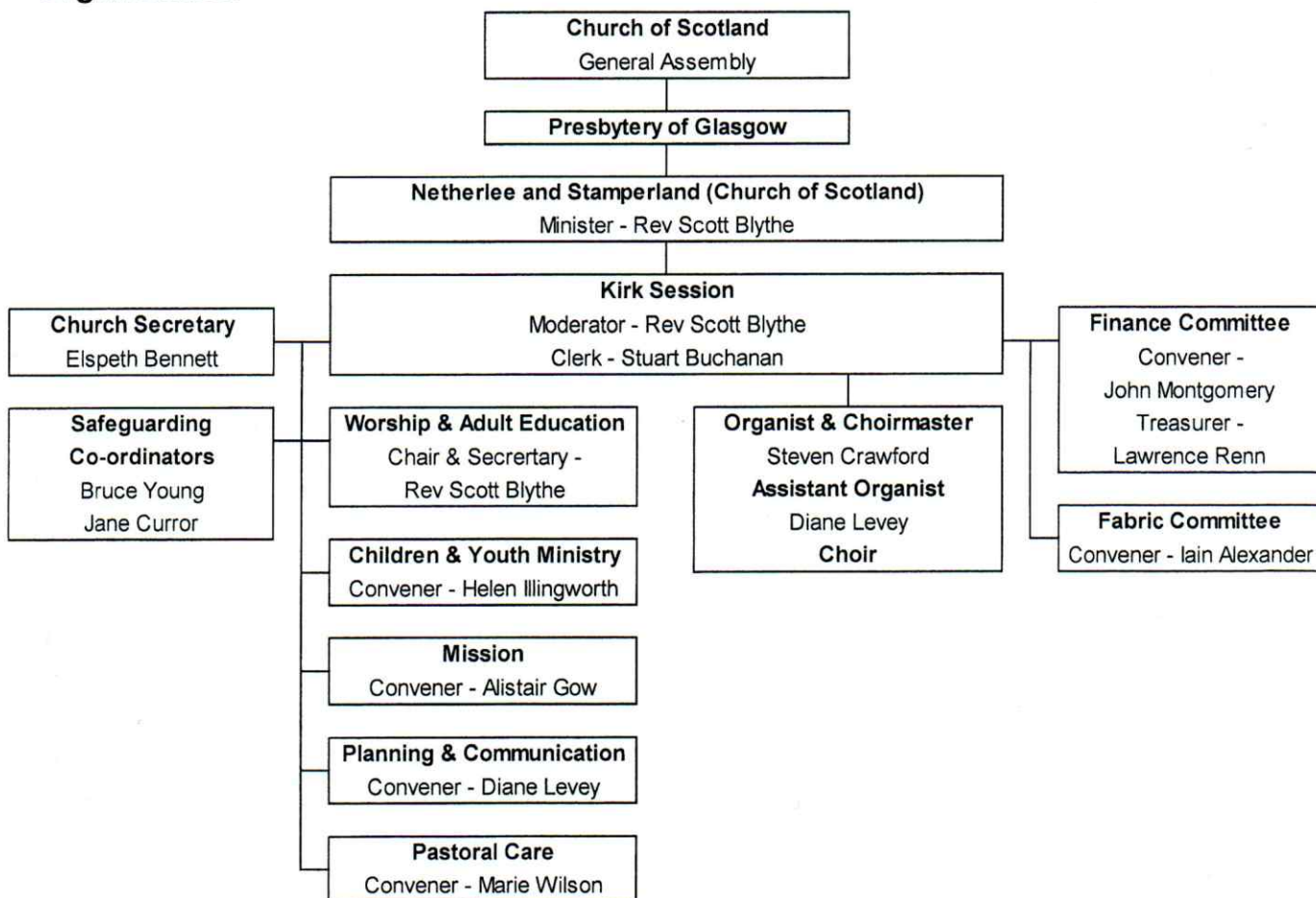
It is subject to the Acts and Regulations of the General Assembly of the Church of Scotland, and its management is controlled by one court – the Kirk Session – responsible for both spiritual and temporal affairs.

Recruitment and Appointment of Trustees

All Trustees are members of the Kirk Session, with the exception of Associate Elders – who have no voting power 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 minister, who is a member of the Kirk Session is elected by the congregation and inducted by the Presbytery.

Organisation



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.

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

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

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name: Netherlee and Stamperland (Church of Scotland)

Charity Registration Number: SC015303
Congregational Number: 161065

Contact Address

The Church Office,
Netherlee and Stamperland Church,
130 Ormonde Avenue,
Netherlee,
Glasgow G44 3SL.

TRUSTEES

Kirk Session – Active Elders:

Iain Alexander
Jacqueline Alexander
Vicky Anderson
Kay Baird
Elaine Balfour
Jean Balfour
Weston Barclay
Jan Barr
David Beckett
Mabel Bell
Scott Blythe
Kay Bolton
Norman Bolton
Heather Bryce
Michael Buchan *died Oct*
Stuart Buchanan
Barbara Cochrane
Glenda Cook
George Cowan
Connell Cranston *resigned Jun*
Jane Curror
John Curror
Cath Dunbar

Joan Dunbar
Doris Duncan
Alan Fairlie
Jim Ferguson
Nancy Fisher
Alistair Gow
Alastair Graham *resigned Jun*
Evelyn Graham *resigned Jan*
Creighton Halliday
Donald Henderson
Helen Illingworth
Niall Illingworth
Tony Ireland
Dagmar Kerr
Gordon Lang
Marjorie Lang
Diane Levey
Marilyn Love
Fraser MacIntosh *resigned Jun*
Anne MacKenzie
Malcolm MacVey
Elinor Mair
Anne Mann

Alan McDonald
June McDonald
May McFadyean
Christine McGowan
Joan McIntosh
Alison McKean
John Montgomery
Sheona Moore
Elaine Murray
Margo Neilson *resigned Feb*
Marie Owens *resigned Jan*
Steven Owens *resigned May*
Bill Paterson *resigned Jan*
Willi Povey
Raymond Russell *resigned Sep*
Scott Russell
Grace Scott *resigned Sep*
Archie Sharp
Janet Stewart *resigned Jul*
Sheena Wurthmann
Bruce Young

Kirk Session – Associate Elders:

Roy Allan
Russell Brown
Dennis Burt
Craig Chirrey
Karen Cramb *resigned Jan*
John Docherty

Alan Edgar
Alan Henderson *resigned Nov*
Colin Kirkwood
Alison Mcfarlane
Cameron Main
Fraser Neilson *resigned Feb*

Neil Planner
Liz Robb *resigned Jan*
Norman Walker
Margot Young *resigned Aug*

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

Inactive Elders:

Carol Cleland
George Finlayson
David Hunt

David A Leslie *resigned Sep*
Joan Livingstone
Patricia McKenzie

Colin Stange
Keith Walton

Principal Office Bearers:

Minister	Rev Scott Blythe BSc, BD, MBA
Session Clerk	Stuart Buchanan
Church Treasurer	Lawrence Renn

Principal Office Church Office, 130 Ormonde Avenue, Netherlee, Glasgow G44 3SL

Independent Examiner Robert G Andrews F.C.I.E., Clark Andrews, Caledonia House,
89 Seaward Street, Glasgow G41 1HJ

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

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.

Statement of Trustees responsibilities in relation to the financial statements

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

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

In preparing those 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 practise have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

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Trustees Annual Report *(continued)*

Year ended 31 December 2022

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 on 8 March 2023 and signed on their behalf,



Stuart Buchanan
Session Clerk

8 March 2023

Netherlee and Stamperland (Church of Scotland)

Independent Examiner's Report to the Trustees of Netherlee and Stamperland (Church of Scotland)

Year ended 31 December 2022

I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In 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 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.

Robert G. Andrews F.C.I.E.

Robert G Andrews F.C.I.E.
Independent Examiner

Clark Andrews
89 Seaward Street
Glasgow
G41 1HJ

8/3/2023

Netherlee and Stamperland (Church of Scotland)

Statement of Financial Activities

Year ended 31 December 2022

Note	2022			2021			
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	£	£	£	
Income and endowments							
Donations and legacies	4	284,723	8,357	293,080	228,149	902	229,051
Charitable activities	5	1,456	-	1,456	1,015	-	1,015
Other trading activities	6	28,802	215	29,017	21,056	-	21,056
Investment income	7	12,420	487	12,907	9,642	379	10,021
Other income	8	62,732	-	62,732	10,841	-	10,841
Total income		<u>390,133</u>	<u>9,059</u>	<u>399,192</u>	<u>270,703</u>	<u>1,281</u>	<u>271,984</u>
Expenditure							
Expenditure on raising funds:							
Costs of raising donations and legacies	9	134	-	134	193	-	193
Expenditure on charitable activities	10,11	95,663	9,410	105,073	294,595	4,034	298,629
Total expenditure		<u>95,797</u>	<u>9,410</u>	<u>105,207</u>	<u>294,788</u>	<u>4,034</u>	<u>298,822</u>
Revaluation of Property	12	100,000		100,000	-	-	-
Net gains/(losses) on investments	12	(49,602)	(1,726)	(51,328)	24,621	(206)	24,415
Net income (expenditure) and net movement in funds		<u>344,734</u>	<u>(2,077)</u>	<u>342,657</u>	<u>536</u>	<u>(2,959)</u>	<u>(2,423)</u>
Reconciliation of funds							
Total funds brought forward		<u>1,045,812</u>	<u>43,266</u>	<u>1,089,078</u>	<u>1,045,276</u>	<u>46,225</u>	<u>1,091,501</u>
Total funds carried forward		<u>1,390,546</u>	<u>41,189</u>	<u>1,431,735</u>	<u>1,045,812</u>	<u>43,266</u>	<u>1,089,078</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Netherlee and Stamperland (Church of Scotland)

Statement of Financial Position

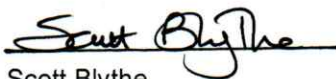
31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	550,000	450,000
Investments	18	<u>125,143</u>	<u>383,341</u>
		675,143	833,341
Current assets			
Debtors	19	8,698	11,748
Cash at bank and in hand		<u>752,934</u>	<u>249,749</u>
		761,632	261,497
Creditors: amounts falling due within one year	20	<u>5,040</u>	<u>5,760</u>
Net current assets		<u>756,592</u>	<u>255,737</u>
Total assets less current liabilities		<u>1,431,735</u>	<u>1,089,078</u>
Net assets		<u>1,431,735</u>	<u>1,089,078</u>
Funds of the charity			
Restricted funds		41,189	43,266
Unrestricted funds		<u>1,390,546</u>	<u>1,045,812</u>
Total charity funds	21	<u>1,431,735</u>	<u>1,089,078</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~8 MARCH 2023~~ and are signed on behalf of the board by:



Stuart Buchanan
Session Clerk



Scott Blythe
Minister

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is The Church Office, 130 Ormonde Avenue, Netherlee, Glasgow, G44 3SL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

The notes on pages 15 – 29 form part of these financial statements

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources *(continued)*

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

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

The manse which is vested in local trustees is included at market value as estimated by the trustees.

All other tangible fixed assets costing in excess of £2,500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Buildings are not depreciated on the grounds of immateriality. The properties are maintained to a high standard and their estimated residual values are not materially different from their carrying values. It is the policy of the trustees to carry out an impairment review of all properties on an annual basis. Other fixed assets are depreciated on a straight line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Investments

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

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Taxation

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

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Weekly Freewill Offering	20,695	–	20,695
Gift Aid	145,139	–	145,139
Ordinary Offering	4,453	–	4,453
Tax Recovered on Gift Aid	44,017	–	44,017
Contribution from Congregational Organisations	1,200	8,357	9,557
Organisational income	–	–	–
Other	42,655	–	42,655
Legacies			
Legacies	26,564	–	26,564
	<u>284,723</u>	<u>8,357</u>	<u>293,080</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Weekly Freewill Offering	21,994	–	21,994
Gift Aid	145,914	–	145,914
Ordinary Offering	4,346	–	4,346
Tax Recovered on Gift Aid	37,318	59	37,377
Contribution from Congregational Organisations	222	–	222
Organisational income	–	843	843
Other	15,747	–	15,747
Legacies			
Legacies	2,608	–	2,608
	<u>228,149</u>	<u>902</u>	<u>229,051</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Weddings and funerals	<u>1,456</u>	<u>1,456</u>	<u>1,015</u>	<u>1,015</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Use of Premises	28,630	215	28,845
Utility Warehouse Scheme	172	—	172
	<u>28,802</u>	<u>215</u>	<u>29,017</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Use of Premises	20,924	—	20,924
Utility Warehouse Scheme	132	—	132
	<u>21,056</u>	<u>—</u>	<u>21,056</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Dividends Received	10,506	—	10,506
Deposit interest	1,859	487	2,346
Bank interest	55	—	55
	<u>12,420</u>	<u>487</u>	<u>12,907</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Dividends Received	8,450	379	8,829
Deposit interest	1,192	—	1,192
Bank interest	—	—	—
	<u>9,642</u>	<u>379</u>	<u>10,021</u>

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Receipts from General Trustees	6,228	6,228	10,841	10,841
Vat received	56,504	56,504	—	—
	<u>62,732</u>	<u>62,732</u>	<u>10,841</u>	<u>10,841</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	<u>134</u>	<u>134</u>	<u>193</u>	<u>193</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
Analysis of Expenditure						
Raising Funds						
Offering Envelopes	<u>134</u>	<u>193</u>	<u>—</u>	<u>—</u>	<u>134</u>	<u>193</u>
Charitable Activities						
Ministries and Mission Allocation	151,580	135,567	—	—	151,580	135,567
Presbytery Dues	8,949	14,686	—	—	8,949	14,686
Minister's Telephone and Post	1,276	1,387	—	—	1,276	1,387
Pulpit Supply	495	180	—	—	495	180
Other Salary Costs	19,658	22,255	—	—	19,658	22,255
Gain on disposal of Stamperland Church building	(574,138)	—	—	—	(574,138)	—
Fabric Repairs & Maintenance	417,158	58,072	—	—	417,158	58,072
Council Tax	3,382	3,287	—	—	3,382	3,287
Heating and Lighting	14,991	14,812	—	—	14,991	14,812
Church Office Expenses	3,401	2,766	—	—	3,401	2,766
Organ & Music	1,677	1,662	—	—	1,677	1,662
Other Expenses	13,236	8,785	9,410	4,034	22,646	12,819
Minister's Travel Expenses	878	1,239	—	—	878	1,239
Rates and Insurance	9,506	9,899	—	—	9,506	9,899
Printing and Stationery	2,182	763	—	—	2,182	763
Payroll fees	411	439	—	—	411	439
Professional fees	3,910	—	—	—	3,910	—
Cleaning and Laundry	15,514	17,296	—	—	15,514	17,296
Purchase and Maintenance of Equipment	—	—	—	—	—	—
	<u>74,200</u>	<u>293,093</u>	<u>9,410</u>	<u>4,034</u>	<u>103,610</u>	<u>297,129</u>
Support costs						
Independent examination	<u>1,597</u>	<u>1,500</u>	<u>—</u>	<u>—</u>	<u>1,597</u>	<u>1,500</u>
Total	<u><u>95,797</u></u>	<u><u>294,788</u></u>	<u><u>9,410</u></u>	<u><u>4,034</u></u>	<u><u>105,207</u></u>	<u><u>298,822</u></u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	103,476	–	103,476	297,129
Governance costs	–	1,597	1,597	1,500
	<u>103,476</u>	<u>1,597</u>	<u>105,073</u>	<u>298,629</u>

12. Net gains on investments

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Revaluation of Property	100,000	–	100,000
Gains/(losses) on cash held for investment purposes	<u>(49,602)</u>	<u>(1,726)</u>	<u>(51,328)</u>
	<u>50,398</u>	<u>(1,726)</u>	<u>48,672</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Revaluation of Property	–	–	–
Gains/(losses) on cash held for investment purposes	<u>24,621</u>	<u>(206)</u>	<u>24,415</u>
	<u>24,621</u>	<u>(206)</u>	<u>24,415</u>

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Gains on disposal Stamperland Church Building	<u>(574,138)</u>	<u>–</u>

14. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,600</u>	<u>1,500</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>19,658</u>	<u>22,255</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipend and employer's contributions for national insurance, pension and housing loan fund. Stipends are paid in accordance with the national scale, which is related to years of service. For the year under review, the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years of service) was £35,269.

The average head count of employees during the year was 3 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Trustee remuneration and expenses

Only the minister and two trustees, Diane Levey and Alison Macfarlane, received any remuneration or reimbursement of expenses during the year.

During the year the minister was reimbursed as follows:-

	2022	2021
	£	£
Travelling expenses and telephone	2,152	2,626
Manse council tax	3,382	3,287
Diane Levey, Assistant Organist - remuneration	1,093	772
Alison Macfarlane, Cleaning - remuneration	3,621	4,649

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

During the year a total of £37,650 (2021 - £37,650) 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.

17. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2022	450,000
Revaluations	100,000
At 31 December 2022	<u>550,000</u>
Depreciation	
At 1 January 2022 and 31 December 2022	—
Carrying amount	
At 31 December 2022	<u>550,000</u>
At 31 December 2021	<u>450,000</u>

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

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Investments

	Other investments £
Cost or valuation	
At 1 January 2022	383,341
Additions	–
Disposals	(258,198)
At 31 December 2022	<u>125,143</u>
Impairment	
At 1 January 2022 and 31 December 2022	–
Carrying amount	
At 31 December 2022	<u>125,143</u>
At 31 December 2021	<u>383,341</u>

All investments shown above are held at valuation.

There was a loss of made of £37,676 (2021 - £26 gain) on the investments sold in the year.

The following investments are held, at market value.

	2022 £	2021 £
Church of Scotland Investors Trust Growth Fund	38,375	87,169
Church of Scotland Investors Trust Income Fund	45,149	65,333
British Government Index Linked Treasury Stock	5,477	6,687
Quoted Shares, Unit/Investment Trust	36,142	36,256
Hargreaves Lansdown	–	187,896
	<u>125,143</u>	<u>383,341</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,154	2,054
Other debtors	7,544	9,694
	<u>8,698</u>	<u>11,748</u>

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	5,040	5,760
	<u>5,040</u>	<u>5,760</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
General funds	44,262	252,566	(257,552)	8,025	(1,952)	25,349
Fabric Reserve Fund	273,011	131,162	166,600	(4,064)	(22,877)	543,832
General Legacy fund	268,663	26,378	–	(3,961)	(24,773)	266,307
Properties Fund	450,000	–	–	–	100,000	550,000
Organ Fund	5,039	19	–	–	–	5,058
Common Good Fund	4,837	8	(4,845)	–	–	–
	<u>1,045,812</u>	<u>390,133</u>	<u>(95,797)</u>	<u>–</u>	<u>50,398</u>	<u>1,390,546</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
General funds	50,838	244,374	(264,228)	11,235	2,043	44,262
Fabric Reserve Fund	268,605	21,555	(24,465)	(3,682)	10,998	273,011
General Legacy fund	260,075	4,561	–	(7,553)	11,580	268,663
Properties Fund	450,000	–	–	–	–	450,000
Organ Fund	5,036	3	–	–	–	5,039
Common Good Fund	10,722	210	(6,095)	–	–	4,837
	<u>1,045,276</u>	<u>270,703</u>	<u>(294,788)</u>	<u>–</u>	<u>24,621</u>	<u>1,045,812</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Analysis of charitable funds *(continued)*

General Funds

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

Designated Common Good Fund

Makes small donations to very local charities in the fields of education, sports, the arts, children and elderly but not exclusively so.

Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
Stained Glass Window Fund	2,562	12	–	–	–	2,574
James Nelson Trust Fund	12,582	274	(300)	–	–	12,556
Thomas White legacy Fund	3,301	–	(500)	–	–	2,801
Stanley Mair Memorial Fund	16,858	418	–	–	(1,726)	15,550
Flower Fund	1,241	920	(599)	–	–	1,562

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Analysis of charitable funds *(continued)*

Sunday Club Fund	2,099	130	(94)	–	–	2,135
Sunday/Wednesday Coffee Fund	2,338	3,126	(3,902)	–	–	1,562
The Guild Fund	157	3,174	(3,013)	–	–	318
Choir Fund	216	–	(75)	–	–	141
Monday Lunch Club	651	1,005	(927)	–	–	729
Kean Bequest Fund	1,261	–	–	–	–	1,261
	<u>43,266</u>	<u>9,059</u>	<u>(9,410)</u>	<u>–</u>	<u>(1,726)</u>	<u>41,189</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Stained Glass Window Fund	2,560	2	–	–	–	2,562
James Nelson Trust Fund	14,510	72	(2,000)	–	–	12,582
Thomas White legacy Fund	3,301	–	–	–	–	3,301
Stanley Mair Memorial Fund	16,699	365	–	–	(206)	16,858
Flower Fund	1,265	250	(274)	–	–	1,241
Sunday Club Fund	2,044	302	(247)	–	–	2,099
Sunday/Wednesday Coffee Fund	3,234	–	(896)	–	–	2,338
The Guild Fund	128	290	(261)	–	–	157
Choir Fund	284	–	(68)	–	–	216
Monday Lunch Club	939	–	(288)	–	–	651
Kean Bequest Fund	1,261	–	–	–	–	1,261
	<u>46,225</u>	<u>1,281</u>	<u>(4,034)</u>	<u>–</u>	<u>(206)</u>	<u>43,266</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Analysis of charitable funds *(continued)*

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. Grants totalling £300 were awarded during the year.

Thomas White Legacy Fund

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

Stanley Mair Memorial Fund

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

Flower Fund

To provide flowers for display within the Church.

Sunday Club Fund

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

Sunday/Wednesday Coffee Fund

To purchase commodities for after service coffee with the surplus distributed to charity.

The Guild Fund

Surplus distributed to charities.

Choir Fund

To purchase music and fund resources for the choir.

Monday Lunch Club

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

Kean Bequest Fund

To provide elder training.

Netherlee and Stamperland (Church of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	550,000	–	550,000
Investments	115,650	9,493	125,143
Current assets	729,936	31,696	761,632
Creditors less than 1 year	(5,040)	–	(5,040)
Net assets	1,390,546	41,189	1,431,735

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	450,000	–	450,000
Investments	372,121	11,220	383,341
Current assets	229,450	32,046	261,496
Creditors less than 1 year	(5,760)	–	(5,760)
Net assets	1,045,811	43,266	1,089,077

23. Collections for third parties

	2022 £	2021 £
Shelter	446	–
Sri Lanka Netherlee Cottage	437	–
Tear Fund	288	288
LHM	250	100
SE Food Bank	–	110
Ukraine	183	–
Starchild	327	–

24. 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 Netherlee and Stamperland (Church of Scotland) by the General Trustees of the Church of Scotland. The movements in these funds are shown below. The balance remaining in the hands of the General Trustees of Scotland at 31 December 2022 is £16,807.

	2022 £	2021 £
Revenue Account	–	–
Credit Balance at 31st December	16,807	2,916

25. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the church. The areas of congregational life which rely on the contribution of 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)

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Netherlee and Stamperland (Church of Scotland)

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Weekly Freewill Offering	20,695	21,994
Gift Aid	145,139	145,914
Ordinary Offering	4,453	4,346
Tax Recovered on Gift Aid	44,017	37,377
Contribution from Congregational Organisations	9,557	222
Organisational income	–	843
Other	42,655	15,747
Legacies	26,564	2,608
	<u>293,080</u>	<u>229,051</u>
Charitable activities		
Weddings and funerals	1,456	1,015
	<u>1,456</u>	<u>1,015</u>
Other trading activities		
Use of Premises	28,845	20,924
Utility Warehouse Scheme	172	132
	<u>29,017</u>	<u>21,056</u>
Investment income		
Dividends Received	10,506	8,829
Deposit interest	2,346	1,192
Bank interest	55	–
	<u>12,907</u>	<u>10,021</u>
Other income		
Receipts from General Trustees	6,228	10,841
Vat received	56,504	–
	<u>62,732</u>	<u>10,841</u>
Total income	<u>399,192</u>	<u>271,984</u>

Netherlee and Stamperland (Church of Scotland)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Expenditure		
Costs of raising donations and legacies		
Giving Envelopes	134	193
Expenditure on charitable activities		
Wages and salaries	19,658	22,255
Legal and professional fees	1,597	1,500
Gain on disposal of Stamperland Church building	(574,138)	–
Ministries & Mission Allocation	151,580	135,567
Presbytery Dues	8,949	14,686
Minister's Telephone and Post	1,276	1,387
Pulpit Supply	495	180
Fabric Repairs and Maintenance	417,158	58,072
Council Tax	3,382	3,287
Heating and Lighting	14,991	14,812
Church Office Expenses	3,401	2,766
Organ and Music	1,677	1,662
Other Expenses	14,036	10,784
Minister's Travel Expenses	878	1,239
Rates and Insurance	9,506	9,899
Printing and Stationery	2,182	763
Payroll Fees	411	439
Organisational Expenditure	8,610	2,035
Cleaning and Laundry	15,514	17,296
Professional Fees	3,910	–
	<u>105,073</u>	<u>298,629</u>
Total expenditure	<u>105,207</u>	<u>298,822</u>
Net gains on investments		
Revaluation of Property	(100,000)	–
Gains/(losses) on cash held for investment purposes	51,328	(24,415)
	<u>(48,672)</u>	<u>(24,415)</u>
Net income/(expenditure)	<u>342,657</u>	<u>(2,423)</u>

Netherlee and Stamperland (Church of Scotland)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies		
Giving Envelopes	134	193
	<u>134</u>	<u>193</u>
Costs of raising donations and legacies	<u>134</u>	<u>193</u>
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly and</i>		
Wages and salaries	19,658	22,255
Gain on disposal of Stamperland Church building	(574,138)	-
Ministries & Mission Allocation	151,580	135,567
Presbytery Dues	8,949	14,686
Minister's Telephone and Post	1,276	1,387
Pulpit Supply	495	180
Fabric Repairs and Maintenance	417,158	58,072
Council Tax	3,382	3,287
Heating and Lighting	14,991	14,812
Church Office Expenses	3,401	2,766
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Minister's Travel Expenses	878	1,239
Rates and Insurance	9,506	9,899
Printing and Stationery	2,182	763
Payroll Fees	411	439
Organisational Expenditure	8,610	2,035
Cleaning and Laundry	15,514	17,296
Professional Fees	3,910	-
	<u>103,476</u>	<u>297,129</u>
Governance costs		
Governance costs - accountancy fees	1,597	1,500
	<u>1,597</u>	<u>1,500</u>
Expenditure on charitable activities	<u>105,073</u>	<u>298,629</u>

Netherlee and Stamperland (Church of Scotland)

General Fund Budget

	Actual	Budget	Provisional	Actual	Suggested
	2021	2022	2022	2022	Budget
					2023
Income					
WFO	21993	21000	19500	20345	19800
Gift Aid	145914	138500	125000	134338	125500
Ordinary Offering	4284	4500	4575	4453	4500
Other Donations (+ associated Gift Aid)		0	12500		0
Tax Recovered	37377	35750	32394	34176	32500
	209568	199750	193969	193312	182300
Donations from Congregational Organisations	222	1800	1400	1200	1800
Other Income	1562	1800	1800	3019	1800
Utility Warehouse Scheme	131	150	160	172	210
	211483	203500	197329	197703	186110
Use of Premises	20923	35000	28000	28630	28000
Transfer from General Trustees	10840	7500	6228	6228	0
TOTAL INCOME	243246	246000	231557	232561	214110
Expenditure					
Ministries and Mission National Stipend Fund	135567	151580	151580	151580	128804
Minister Tele/Post etc	1387	1400	1400	1276	1400
Minister Travel Expenses	1239	1500	1056	877	1500
	138193	154480	154036		131704
Supply	180	540	540	495	540
Presbytery Dues	14685	8947	8947	8949	8196
MINISTRY COSTS	153058	163967	163523	163177	140440
Other Salary Costs	22885	20200	19000	20048	16000
Professional & Admin Fees	1500	5710	4830	5509	7250
Repairs and Maintenance	33607	26300	15000	16450	18000
Cleaning and Laundry	17295	18000	15715	15513	15500
Council Tax	3286	3450	3380	3381	4200
Grants to Organisations	0	250	0	353	250
Heating and Lighting	14812	18000	15000	14990	15000
Miscellaneous	2883	3000	1450	1340	3000
Organ and Music	1662	1800	1800	1676	1800
Printing and Stationery	763	1800	2350	2181	2500
Publicity and Advertising	0	200	60	60	200
Purchase and Maint of Equipment	0	400	0		400
Rates and Insurance	9899	10000	9600	9505	9000
Telephone & Post/Church Office Exps	2623	3100	3375	3365	3500
OTHER COSTS	111215	112210	91560	94371	96600
TOTAL EXPENDITURE	264273	276177	255083	257548	237040
Fall in investment values				-3276	
T/FER TO FABRIC RESERVE FUND	0	0	0		0
25% of the Surplus for the Year to Fabric Fund	0	0	0		0
Contr. ex Res funds to M & M and Pres. Dues	7512	8026	8026	8026	0
SURPLUS/(DEFICIT) FOR YEAR	-13515	-22151	-15500	-20237	-22930
Opening General fund balance				44262	
Closing general fund balance				24025	