

REGISTERED CHARITY NUMBER: SC053568

Mearns Free Church

**Report of the Trustees
and Unaudited Financial Statements**

For the period from 13 August 2024 to 31 December 2025



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REPORT OF THE TRUSTEES

The Trustees present their report with the financial statements of the Charity for the period ended 31 December 2025. The Trustees have adopted the provisions of 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 and activities

Status of charity and governing document

Mearns Free Church ("the Church") is an Unincorporated Association, established by Constitution and is a Congregation of the Free Church of Scotland ("Free Church"). The Church was registered as a Charity by the Office of the Scottish Charity Regulator ("OSCR") on 13 August 2024 following admission to the Free Church of Scotland at its General Assembly on 26 May 2024.

Aims and affiliation

Mearns Free Church is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains its origins and which gives the historical background to it coming into being in 1843 and lists documents in which is embodied its Constitution. It owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland currently has over a hundred Congregations in Scotland, as well as one in London and five in North America, with sister churches founded by mission work in India, Peru and South Africa. The Free Church of Scotland also has a seminary in Edinburgh for the training of Ministers and other Christian workers and sustains an extensive missionary programme relative to its size. The principal activity of the Free Church of Scotland is the conduct of public worship and associated matters in the context of local Congregations.

Mearns Free Church is a Congregation of the Free Church of Scotland, centred in the Newton Mearns area on the Southside of Glasgow, working towards the common aims set out above within the Presbytery of Glasgow & Argyll.

Contributing a Ministry Levy sufficient to cover the cost of a Minister, the Congregation is authorised by the Free Church of Scotland to have a Minister paid from central Free Church of Scotland funds.

Achievement and performance

Charitable activities

The Free Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in its polity. It exists to glorify God and work for the advancement of Christ's Kingdom throughout the world.

Our desire is to make disciples of Jesus Christ and become mature disciples of Jesus. We share in the incredible privilege of worshipping our Triune God together each week with our lips in praise and with our lives daily.

We delight to see older and younger from our community come into a saving faith in Jesus Christ and be drawn into the blessing of walking by His light and gracious, forgiving love.

This report references church life since the Congregation joined the Free Church of Scotland at the end of May 2024, including its activities as a Charity since its registration by OSCR on 13 August 2024.

We began Mearns Free Church of Scotland with a congregational roll of 135 members. A Minister was appointed alongside eight Elders. Two assessor Elders were also seconded to the Kirk Session by the Presbytery of Glasgow & Argyll. These Elders and Minister formed our first "Kirk Session". The Assessor elders resigned once we had become established.

During this first period of accounting, sadly, the Congregation lost four members through death. The roll of members at 31st December 2025 totalled 147 members.

The Free Church Constitution which included a Finance Committee was adopted, comprising of the elders and six additional members elected annually from the Congregation. We thank God for the local school where we rent space to worship and serve the Lord.

Our Minister has been assisted from the outset by full-time Ministry Associates and a part-time Family and Children's Worker. Both these assistants are employed by NMNC Trust Limited to work within Mearns Free Church.

Our main service of worship is held on Sunday mornings. Worship is mostly led by our Minister with assistance from the Associate Minister, and/or Family and Children's Worker. However, the Congregation also assist through members participating in praying, reading, a praise band, singers and an audio-visual team. The services are recorded/livestreamed and accessible on both the church website and directly on YouTube. We join for evening worship fortnightly with the local Baptist Church.

Because our space for morning worship is rented, chairs are set out and removed each week. Audio-visual equipment is transported to and from the school each week where it has to be set up and removed. Less able-bodied members of the Congregation are driven to worship services. During worship we operate a crèche, a children's and teenage ministry. Our youth group meets on a Sunday evening overseen by our Associate Minister and led also by mature members of the Congregation.

We meet weekly for prayer in homes. In addition, there are five fortnightly bible study groups also meeting in homes. There is also an emergency "Pray Now Group" on WhatsApp with over 100 members of the Congregation ready to pray as urgent needs arise.

We organise various special events to reach out into the community which have included Community Weeks in the summers of 2024 and 2025. These "Community Weeks" had activities for adults and children. Special outreach events at different times in the period were held for both children and adults. Outreach continues to schools. The Minister is Chaplain in a local high school and the Family and Children's Worker leads classroom work and assemblies in local primary schools. She and the Associate Minister also run extra-curricular Scripture Union ("SU") groups in local primary and high schools. Other SU groups are led by members of the Congregation in other local schools where they work.

We lead a ministry to older people who gather together from inside and outside our Congregational life. This ministry is called Café Connect and is a valued place of contact for many of our elderly. This gathering meets weekly in the rented space of another local church.

The Minister, Associate Minister, elders and Congregation have begun to serve and support the wider Free Church of Scotland denomination. We have strong links with two Free Church Congregations and our Minister, Associate Minister and elders serve the wider church in different ways.

We held coffee afternoon/morning events to raise funds for other Christian charities. We have supported financially and prayerfully the work of Blythswood.

We thank God for the warmth of fellowship and unity experienced throughout this accounting period. We praise God that in His mercy he has brought some new people to faith during this time and deepened the faith of others. It has been a significant and blessed period as a new Congregation within the Free Church. We are grateful to God, Father, Son and Spirit, for His mercy and love to us.

REPORT OF THE TRUSTEES (continued)

Financial review

The Congregation's income comes mainly by donation supported by Income Tax recovered under Gift Aid.

The Financial Statements for the period are set out in pages 9 to 15 showing a surplus of £24,198 for the period, inclusive of financial assistance from NMNC Trust Limited during the establishment phase as set out in note 9.

Following admission to the Free Church of Scotland on 26 May 2024 and approval of its Constitution at a Members Meeting on 7 June 2024, the Church was registered by OSCR on 13 August 2024. The Church's bank account was opened on 6 September 2024. The Trustees are grateful for the financial and logistical support of NMNC Trust Limited (formerly named NM New Church, Charity number: SC052877), particularly during this establishment phase.

The main commitment against the Congregation's General Fund is its financial contribution to the central funds of the Free Church of Scotland, in addition to rental commitments for the use of the Church's rented space for worship and outreach events, and the rental of the manse. Following due consideration, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its operations for the foreseeable future. In addition, following an assessment of the risks to which the Charity is exposed, the Trustees are satisfied that systems are in place to mitigate exposure to the major risks.

The Church's funds were all held in an unrestricted General Fund prior to establishing a restricted Free Churches Support Fund in December 2024. With the financial assistance of NMNC Trust Limited during the establishment phase as set out in note 9, total reserves including the balance on the restricted Free Churches Support Fund of £nil, were £24,198 as at 31 December 2025, and being sufficient to enable ongoing committed activities, were considered satisfactory by the Trustees.

Being the first financial period, there are no comparable figures for a previous financial period or year.

Structure, Governance, and Management

Governing documents

Mearns Free Church is an Unincorporated Association established by Constitution.

Trustees and Office Bearers

The Church is Presbyterian in government and its day-to-day running is undertaken by the Elders (the Kirk Session) and the Finance Committee. The Finance Committee's specific function relates to the material and financial business of the Congregation, whereas Elders are charged with the general and spiritual oversight of the Congregation. Under charity law the members of the Finance Committee are deemed to be the Trustees of the Congregation.

Recruitment and appointment of Charity Trustees

The Finance Committee consists of the Minister, Associate Minister, Elders, along with members appointed by the Congregation. Elders are elected on the initiative of the Kirk Session by the communicant members of the Congregation in accordance with the procedures of the Free Church. Elders hold office for life and remain members of the Finance Committee until they cease to be members of the Kirk Session or Congregation. Each year at the Annual Congregational Meeting, the Kirk Session shall propose persons to serve on the Finance Committee. Each of these persons shall be approved by a majority of the Congregation to serve on the Finance Committee until the next Annual Congregational Meeting. Individuals shall be eligible for re-election from year to year. As part of their induction programme, new

REPORT OF THE TRUSTEES (continued)

Trustees are required to understand their statutory responsibilities as well as their responsibility as Elder or member of the Finance Committee.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and administrative details

Registered Charity number

SC053568

Registered office

1 Woodside Drive
Eaglesham
Glasgow
G76 0HD

Finance Committee

The Finance Committee members who served during the period were as follows:

Elders

Charles Amery-Behr (appointed 13/8/2024)
John Geddes (appointed 13/8/2024)
Rev Scott Hamilton (appointed 14/9/2025)
Andrew Little (appointed 13/8/2024)
Alexander McDougall (Treasurer - appointed 13/8/2024)
Alastair McLellan (Session Clerk – appointed 13/8/2024)
John McNicol (appointed 13/8/2024)
Murray McNicol (appointed 13/8/2024)
David Merriman (appointed 13/8/2024)

Members appointed by the Congregation

Thomas Brown (appointed 13/8/2024)
Daniel Clarke (appointed 13/8/2024)
Lorna Hamilton (appointed 13/8/2024)
Catherine MacKay (appointed 13/8/2024)
Margo McNicol (appointed 13/8/2024)
Lawrence Renn (appointed 13/8/2024)

Minister

Rev Dr Scott Kirkland

Independent Examiner

Keith Young, CA
16 Newtonlea Avenue
Newton Mearns
G77 5QA

Bankers

CAF Bank
25 Kings Hill Avenue
West Malling
Kent, ME19 4JQ

REPORT OF THE TRUSTEES (continued)

Commencement of activities

The Congregation was admitted to the Free Church of Scotland on 26 May 2024, and registered as a Charity by OSCR on 13 August 2024, the date its charitable activities commenced.

Approved by order of the board of Trustees on 16 March 2026 and signed on its behalf by:



A McLellan
Session Clerk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the period 13 August 2024 to 31 December 2025 set out on pages 9 to 15.

Respective Responsibilities of the Finance Committee and Independent 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'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 Regulationshave 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.



Keith Young, CA
16 Newtonlea Avenue
Newton Mearns
G77 5QA

16 March 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from:				
Donations and legacies		173,459	2,314	175,773
Bank interest		95	-	95
Total income	2	<u>173,554</u>	<u>2,314</u>	<u>175,868</u>
Expenditure on:				
Charitable activities				
Direct charitable activities	3	149,356	2,314	151,670
Net income		<u>24,198</u>	<u>-</u>	<u>24,198</u>
Transfers between funds		-	-	-
Net movement in funds		<u>24,198</u>	<u>-</u>	<u>24,198</u>
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		<u>24,198</u>	<u>-</u>	<u>24,198</u>

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £
Fixed Assets		
Tangible assets		-
Current Assets		
Debtors	5	4,238
Cash at bank		<u>21,240</u>
		25,478
Creditors		
Amounts falling due within one year	6	<u>(1,280)</u>
Net Current Assets		<u>24,198</u>
Total Assets Less Current Liabilities		24,198
Net Assets		<u>24,198</u>
Funds	8	
Unrestricted funds		24,198
Restricted funds		-
Total Funds		<u>24,198</u>

The notes on pages 11 to 15 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on 16 March 2026 and were signed on their behalf by:



AM McDougall, CA
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

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.

The principal accounting policies are set out below.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its operations for the foreseeable future. The Trustees have adopted the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised once the Charity has entitlement to the funds or any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. Income tax recoverable in relation to donations receivable under Gift Aid is recognised at the time of the donation. Cash donations are recognised on receipt.

Expenditure

Expenditure is recognised 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.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the items, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable, and that economic benefit can be reliably measured. In accordance with the Charities SORP (FRS102) the general volunteer time of Congregational members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised as expenditure in the period of receipt.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Fund Accounting

Funds are classified as either restricted or unrestricted, defined as follows:

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Designated funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

Tangible Fixed Assets

Tangible fixed assets costing in excess of £3,000 having a value to the Charity greater than one year, other than those acquired for a specific purpose, are capitalised. Capitalised assets are subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off each asset less estimated residual value over its estimated useful life.

Audio Visual and IT Equipment	25% on cost
Other equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset.

Taxation

Mearns Free Church is recognised as a Charity for the purposes of applicable taxation legislation and is therefore not subject to Corporation Tax or Capital Gains Tax insofar as income and gains are applied exclusively to charitable activities. The Charity is not registered for Value Added Tax ("VAT") and expenditure therefore included irrecoverable input VAT.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted fund 2025 £	Total 2025 £
Donations and offerings	125,833	-	125,833
Income Tax recovered under Gift Aid	28,537	-	28,537
Food bank appeal	-	2,314	2,314
Contribution from NMNC Trust Limited	18,392	-	18,392
Interest income	95	-	95
Other income	697	-	697
	<u>173,554</u>	<u>2,314</u>	<u>175,868</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds £ 2025	Restricted fund £ 2025	Total £ 2025
Ministries and mission	61,676	2,314	63,990
Premises	43,389	-	43,389
Equipment and licences	2,293	-	2,293
Advertising and website	4,015	-	4,015
Support costs	37,983	-	37,983
	<u>149,356</u>	<u>2,314</u>	<u>151,670</u>

4. TRUSTEES' REMUNERATION AND EXPENSES

There was no Trustees' remuneration or other benefits for the period ended 31 December 2025.

Expenses of £5,124 were reimbursed to the Minister in respect of travel expenses (£2,533), telephone and broadband rentals (£361), manse heat and light (£2,114), pastoral care (£53), and purchase of books for youth work (£63).

Expenses of £1,471 were reimbursed to the Associate Minister, who is a Trustee, in respect of travel expenses (£1,055), pastoral care (£163), and the supply of food, beverages, and other consumables incurred wholly and exclusively for church events (£253).

Expenses relating mainly to the supply of food and beverages wholly and exclusively for church events, and other consumables, together totalling £1,279, incurred by five Trustees or close family relatives were reimbursed during the period. Expenses relating to data registration and repository fees of £402 were reimbursed to one Trustee.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £
Debtors	-
Prepaid expenses	2,196
Income Tax recoverable	2,042
	<u>4,238</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £
Creditors	927
Accrued expenses	353
	<u>1,280</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total Funds £
Fixed Assets	-	-	-
Current Assets	4,238	-	4,238
Current Liabilities	(1,280)	-	(1,280)
	<u>2,958</u>	<u>-</u>	<u>2,958</u>

8. MOVEMENT IN FUNDS

	13 August 2024 Total funds £	Net Movement In funds £	Transfers Between funds £	31 December 2025 Total Funds £
Unrestricted funds				
General fund	-	24,198	-	24,198
Restricted funds				
Free Churches Support Fund	-	-	-	-
TOTAL FUNDS	<u>-</u>	<u>24,198</u>	<u>-</u>	<u>24,198</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,554	(149,356)	24,198
Restricted funds			
Free Churches Support Fund	2,314	(2,314)	-
TOTAL FUNDS	<u>175,868</u>	<u>(151,670)</u>	<u>24,198</u>

Explanation of funds

The unrestricted General Fund encompasses all income and expenditure relating to the primary focus activities of the Charity, other than those for which funding is restricted.

The restricted Free Churches Support Fund represents amounts donated specially to appeals received for assistance for other Free Church Congregations in the Presbytery of Glasgow & Argyll. The Congregation responded to the Govan Free Church Food Bank appeal in December 2024.

9. RELATED PARTY DISCLOSURES

Mearns Free Church and NMNC Trust Limited are subject to common control and are therefore related Charities.

During the establishment phase of the Church prior to its registration by OSCR on 13 August 2024, NMNC Trust Limited arranged to settle costs of £23,500 on behalf of the Church in accordance with NMNC Trust Limited's charitable objectives.

NOTES TO THE FINANCIAL STATEMENTS (continued)

From 13 August 2024 to 31 December 2024, NMNC Trust Limited made a contribution of £18,392 towards the Church’s expenditure as set out below:

	£
• Contribution to Free Church of Scotland Stipend and Administration Levies	7,380
• Rental of church and manse including related costs	10,530
• Other Ministries and Mission costs	482

No Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by either Charity during the period, and no payments, save the reimbursement of expenditure incurred wholly and exclusively for charitable activities, were made to Trustees and/or close family members.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations by standing order	123,025	-	123,025
Donations via collection plate	2,808	-	2,808
Income Tax recovered under Gift Aid	28,537	-	28,537
Contribution from NMNC Trust Limited	18,392	-	18,392
Food bank appeal	-	2,314	2,314
Other income	697	-	697
Legacies and endowments	-	-	-
	173,459	2,314	175,773
Investment income			
Bank interest	95	-	95
Total incoming resources	173,554	2,314	175,868
EXPENDITURE			
Charitable activities			
Mission & Ministry			
Stipend Levy (to central Free Church of Scotland funds)	48,345	-	48,345
Pulpit supply	733	-	733
Travel	4,057	-	4,057
Café Connect	150	-	150
Church events	6,420	-	6,420
Food bank appeal	-	2,314	2,314
Teaching materials	1,378	-	1,378
Pastoral care	302	-	302
Consumables	291	-	291
	61,676	2,314	63,990
Premises			
Church rental	10,500	-	10,500
Café Connect rental	2,760	-	2,760
Manse rental	23,036	-	23,036
Manse council tax	4,393	-	4,393
Telephone & broadband	544	-	544
Manse heat & light	2,156	-	2,156
	43,389		43,389
Equipment & licences	2,293	-	2,293
Advertising & website	4,015	-	4,015
Support costs			
Administration Levy (to central Free Church of Scotland funds)	36,256	-	36,256
Presbytery dues	1,175	-	1,175
Professional fees	-	-	-
Insurance	477	-	477
Bank charges	75	-	75
	37,983	-	37,983
Total outgoing resources	149,356	2,314	151,670
NET INCOME	24,198	-	24,198