

West Mearns Parish Church of Scotland



Congregational Accounts

For the Year ended 31 December 2025

Congregation No: 321944

Charity No: SC 016193

Reference and Administrative Information

Charity Name: West Meams Parish Church of Scotland

Charity Registration
Number: SC016193

Congregation Reference
Number: 321944

Contact Address: Burnbank
Glenbervie
Stonehaven
AB39 3YD

Trustees

Rev. Brian Smith

Kirk Session Members:

Mrs. A. Argo	Mr. D. Barrie	Mrs. F. Duff
Mr. E. Christie (until 12.08.25)	Mr. D. Middleton	Mrs. E. Forbes
Mrs. F. Clark	Mr. K. Nelson (until 15.03.25)	Mr. A. Jamieson (until 15.03.25)
Mrs. H. Ritchie		Mrs. J. McBain
Mrs. H. Thomson		
Mrs. I. Trigger		
Mr. J. Turner		
Mrs. E. Turner (until 15.03.25)		

Principal Office-bearers

Minister:	Rev. Brian Smith	
Session Clerk:	Mr. Jim Turner (until 31.12.25)	Mrs. Alison Duncan (from 01.01.26)
Treasurer:	Mrs. Alison Argo (until 31.12.25)	Mrs. Jane McBain (from 01.01.26)

Independent Examiner Mrs Jacqueline Macdonald
9 Castlehill Gardens
Auchenblae
Laurencekirk
AB30 1ZG

Bankers Virgin Money
1 Queens Cross
Aberdeen

West Mearns Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Church of Scotland Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

The charity trustees are the members of the Kirk Session. The Kirk Session members are the elders of the church and are chosen from those members of the church 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 Presbytery.

Organisational Structure

Under the Unitary Constitution the work of the Session is delegated to committees as appropriate. West Mearns current committee structure is primarily the Kirk Session and the Business, Finance & Fabric committee. Due to the small size of the committees and the current workload as a result of the Presbytery Mission Plan, the Kirk Session deals with all the work and includes from time to time, necessary representatives of the other areas of the Churches work and mission to ensure proper representation and consultation.

Objectives and Activities

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

Prior to the Union with Laurencekirk and Aberluthnott parishes on 1 January 2026, the parish of West Mearns encompassed five villages and the surrounding countryside. Services of worship were held at 9.30 am every Sunday at Fettercairn Church, and at 11 am on the first Sunday of the month at Glenbervie Church and on the other Sundays of the month at Auchenblae Church. Occasionally a single united service was held in one of the three churches.

A monthly service was held at Queen Elizabeth Court, a sheltered housing complex in Fettercairn. Christmas services were held in all three churches, and in Queen Elizabeth Court in Fettercairn. There were special evening services held to mark Holy Week, including an ecumenical Good Friday Service in which the congregation participated and took its turn in hosting. The congregation also participated in, and takes its turn in hosting, the local World Day of Prayer service every March. Weddings and funerals were held as and when required at the three churches.

The Communications Group published the church newsletter, Jottings, for circulation to all members of the congregation and to the wider community through the local shops. There was a regularly updated website and a social media presence. Members of the church organised West Mearns Parish's participation in Christian Aid Week and the Harvest and Manger Gifts.

Occasional events took place as a focus for bringing people together and as a means of raising funds.

The minister was the chaplain at seven primary schools in the area and conducted school assemblies at the invitation of the respective Head Teachers.

The activities of West Mearns Parish Church of Scotland included the Guild and the Auchenblae Friendship Club. The two Guilds within the Congregation - Auchenblae and Fettercairn - exist to express faith in worship, prayer and action. The Auchenblae Friendship Club meet weekly for shared activities and friendship.

West Mearns Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2025

Achievements and Performance

Live-streaming of weekly worship from Fettercairn Church started in 2020, as well as holding the Sunday evening prayer group meeting over zoom, and this continued throughout 2025, reaching out to people from far outside the Parish. Towards the end of 2024 an After-School Club (Little Light Bearers) was started up in Fettercairn Church Hall, once a week during term-time, with the aim of teaching children about the bible and Christ through DVDs, craft activities, fun and games. The club is proving very popular and attendance has grown.

During 2022 a combined Kirk Session of Aberluthnott, Laurencekirk, St Cyrus and West Mearns parishes was held to begin a collaborative conversation about the way forward following the release of the final Presbytery plan. As part of the plan Auchenblae and Glenbervie churches were ear-marked for closure and during 2025 the sale of Glenbervie church progressed, completing on 12 February 2026. A Task Group, fully representative of the West Mearns, Laurencekirk and Aberluthnott parishes, took us to a point where we became a single parish on 1 January 2026, known as Howe of the Mearns Parish Church of Scotland.

The Caim Project has continued to grow in depth, visibility, and community engagement over the past year. Funding progress has been encouraging, most significantly through Seed for Growth, alongside generous financial and practical support from local groups, including the donation of benches and a picnic table. Schools work has expanded considerably, and participation in the pallet garden challenge at the Scone Palace Garden Fair resulted in a Bronze award, marking a positive step in public engagement. Kohā gatherings have continued with strong participation, including new volunteers joining throughout the year, and weekly attendance at the Luthermuir Larder remains central to our relational presence in the community. Partnerships have strengthened through the Mearns Growing Network, supporting community floral displays, growing plants for local villages, and participating in collaborative orchard and pruning training. A Harvest Celebration in September drew approximately 70 attendees, and retreats have gained increasing traction, with several day retreats for those in ministry and morning retreats for congregations; Advent retreats in particular saw strong attendance and positive feedback. Promotional filming, supported by Presbytery, has helped widen awareness, and the Advent Trail and Winter Solstice carols in the Orchard gathered over 60 people in celebration. Site development has continued steadily, including fencing and cold frame construction, irrigation installation, winter vegetable planting, path preparation, polytunnel organisation, and ongoing land stewardship.

Fettercairn's Drop in Cafe has been going since 2011, operating every Monday in July and August, and on the last Monday of the other months, and is supported by all the surrounding villages and also attracts some passing tourists. Themed days in 2025 included pancake week, children's ice-cream and lucky bag week and posh afternoon teas week. This year the Drop in Cafe raised over £2,700 in aid of the repairs to Fettercairn Church spire. The biannual Fettercairn Christmas Tree festival brought in a further £2,157, including £565 of donations. A coffee morning and sales of books by the Fettercairn and Auchenblae Guilds raised over £700.

The repointing of the spire at Fettercairn Church was completed in fine weather in April 2025. While this removes the main source of water ingress, the decayed louvred panels of the bell gallery remain a problem. Water ingress at Auchenblae Church was investigated, quoted for, and has been approved for 2026. The impasse with CFJ Ltd over the lime harling of Auchenblae Church Hall remains unresolved. Presbytery Plan related work in Fettercairn Church (removal of pews to create a meeting space, tidying up AV equipment and creation of a disabled toilet) reached the planning stage during the year.

Financial Review

In 2025 total receipts were up by just under £56,600 to £144,826. One of the main reasons for the increase was an extra £45,450 in grant funding, with a £10,400 listed places of worship grant for the work to Fettercairn Church spire and £55,000 in Seed for Growth funding for the Caim mission project (up from £20,000 in 2024). Receipts from gift aid claims covering 3 tax years fell into the calendar year, leading to an extra £10,490 from this source compared to 2024. There were more receipts from funerals, including from collections at funerals in aid of the church, but bank interest was down by £2,190 (42%). Donations by Little Light Bearers (the once-a-week after school club at Fettercairn Church Hall) totalled £352.

Total payments more than doubled in 2025 to £224,302. The total for Giving to Grow of £66,932 included a £10,000 liability from 2024 and also £27,879 paid in advance for 2026. Ministers expenses include the payment of a liability of £1,887 from 2024. Expenditure on repairs and maintenance was up by almost £61,700 at £74,124. The biggest item was the repair work to Fettercairn Church spire (£62,400), and which was partly paid for out of the rot and fabric funds. A new door and a window repair for the Manse (£2,470) and architect fees for the planned improvements at Fettercairn Church (£2,730) were the other more significant costs under this heading.

West Mearns Parish Church of Scotland

Trustees' Annual Report (cont)

Year ended 31 December 2025

Although council tax payments during the year were less than in 2024, there was a liability at the year end of £1,920 and which was paid in January 2026, the Manse no longer qualifying for a discounted rate. Payments for heat and light were up by 30% to £7,600. In 2024 all 5 buildings had received a £500 credit from SSE. By the end of 2025 an issue with the smart meter at Fettercairn church was still in the process of being resolved. Little Light Bearers incurred expenses of just under £1,300 on equipment and supplies, and £1,109 was spent on first aid and food safety training for various elders and volunteers.

Apart from salary costs, the Caim mission project spent just over £4,200 on compost, the hire of Luthermuir church, seeds and other sundry items. During 2025 £8,634 was spent on the services of Community Dan, seeking funds to finance the CAIM mission project and the major repairs and improvements to Fettercairn Church and Hall, to Laurencekirk church and to Luthermuir church. Under purchase of assets, a tablet, a laptop and two new monitors totalled £1,315 and just under £2,000 was spent by the CAIM on garden benches, a hedge trimmer and other equipment.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure. The reason for holding this level of reserves is so that the cash flow can be managed more comfortably than if fewer reserves were held, and noting that cash reserves have still been earning reasonable rates of credit interest. Should the level of cash reserves fall below this level there would still be sufficient time to seek approval from Kirk Session and to sell some investments.

At the year end the Church held unrestricted cash funds of £83,938 of which £46,346 were designated for specific purposes. The remaining balance of £37,591 represents between 5 and 6 months of general fund expenditure, excluding on major repair items, and which therefore meets our reserves policy.

The Church also held £36,742 of restricted funds which have been provided for the purposes specified in Note 6 (page 9).

Heritable Properties

No properties are held by West Mearns Parish. All are vest with the General Trustees.

Accounting for Fabric Expenditure

Normal maintenance and repairs are charged to the fabric fund, if funds are available, and otherwise to the general fund. Any repair work relating to rot is charged to the rot fund where funds are available.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Mr J Turner, Trustee (Session Clerk until 31.12.25)

Date 17.03.2026

Independent Examiner's Report to the Trustees of West Mearns Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 10.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

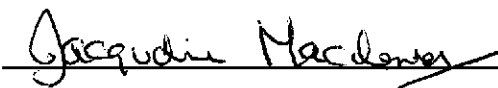
Basis of independent examiner's statement

An examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - 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 9 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.



Mrs Jacqueline Macdonald
9 Castlehill Gardens
Auchenblae
Laurencekirk
AB30 1ZG

Date:

18/3/2026

West Mearns Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

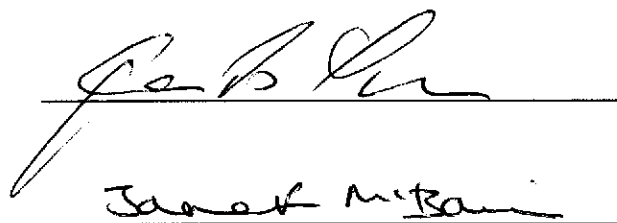
		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note				
Donations	3	45,767	4,039	49,806	36,326
Legacies		0	0	0	0
Activities for Generating Funds	4	879	4,401	5,280	5,190
Bank & Deposit interest		2,979	50	3,029	5,220
Investment income		20,708	553	21,261	21,521
		<u>70,333</u>	<u>9,043</u>	<u>79,376</u>	<u>68,257</u>
 Rental of premises		0	0	0	0
Sale of investments		0	0	0	0
Sale of assets		0	0	0	0
Grants		10,400	55,050	65,450	20,000
Receipts from General Trustees		0	0	0	0
 <u>Total Receipts</u>		<u><u>80,733</u></u>	<u><u>64,093</u></u>	<u><u>144,826</u></u>	<u><u>88,257</u></u>
 <u>Payments</u>					
 Costs of generating funds:					
Fundraising costs		8,634	0	8,634	3,633
 Charitable activities	5	178,110	34,286	212,396	75,800
 Governance costs:					
Independent examiner's fees		0	0	0	0
 Other payments:					
Purchase of investments		0	0	0	0
Purchase of assets		1,315	1,957	3,272	4,060
 <u>Total Payments</u>		<u><u>188,059</u></u>	<u><u>36,243</u></u>	<u><u>224,302</u></u>	<u><u>83,493</u></u>
 Transfers		(150)	150	0	0
 Excess of Receipts over Payments for the year		<u><u>(107,476)</u></u>	<u><u>28,000</u></u>	<u><u>(79,476)</u></u>	<u><u>4,764</u></u>

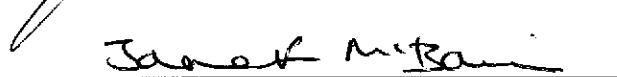
West Mearns Parish Church of Scotland**Statement of Balances****At 31 December 2025**

	Unrestricted Funds 2025 Note £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>	6			
Bank & deposit balances brought forward	191,414	8,742	200,156	195,392
Movement in year:				
Excess of Receipts over Payments for the year	(107,476)	28,000	(79,476)	4,764
Bank & deposit balances carried forward	83,938	36,742	120,680	200,156
<u>Investments</u>	7			
At cost	379,097	10,678	389,775	389,775
At market value	555,650	28,208	583,858	554,390
<u>Liabilities</u>				
Giving to Grow	(27,879)	0	(27,879)	10,000
Minister's expenses	516	0	516	1,887
Council Tax	1,920	0	1,920	0
	(25,443)	0	(25,443)	11,887

The accounts were approved by the Kirk Session on 17 March 2026.

For and on behalf of the Kirk Session

 Mr J Turner, Trustee (Session Clerk until 31.12.25)

 Mrs J McBain, Trustee (Treasurer from 01.01.26)

West Mearns Parish Church of Scotland
Notes to the Accounts for the Year ended 31 December 2025 (contd)

1. Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £5,570.71

2. Minister's Stipend

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

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Gift Aid Donations	7,647		7,647	7,914
Tax Recovered on Gift Aid Donations	15,459		15,459	4,972
Ordinary Offerings (Open Plate)	10,540		10,540	10,536
Weddings and funerals	3,730		3,730	2,400
Contributions from outside agencies for use of church halls	3,176		3,176	2,732
Guilds	604		604	674
Auchenblae Friendship Club	1,255		1,255	1,218
Other donations	3,356	4,039	7,395	5,880
	<u>45,767</u>	<u>4,039</u>	<u>49,806</u>	<u>36,326</u>

4. Analysis of Activities for Generating Funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fettercairn Drop In Café		2,873	2,873	2,581
Christmas Tree Festival		1,443	1,443	51
Christmas Fayre (2024)		85	85	1,234
Coffee Morning	167		167	0
Stalls at village shows & other events			0	200
Sales of plants, cakes, crafts etc			0	59
Guild coffee mornings/ lunch	580		580	516
Guild sale of calendars	4		4	237
Guild sale of cards/prints/plants/books etc	128		128	312
Total Activities for Generating Funds	<u>879</u>	<u>4,401</u>	<u>5,280</u>	<u>5,190</u>

West Mearns Parish Church of Scotland

Notes to the Accounts for the Year ended 31 December 2025 (contd)

5. Analysis of Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Giving to Grow	66,932		66,932	7,312
Presbytery dues	1,900		1,900	2,202
Minister's expenses	3,953		3,953	612
Pulpit supply & Locum Minister	150		150	0
Other staffing costs	6,389	24,275	30,664	28,047
Fabric repairs & maintenance	68,782	5,342	74,124	12,437
Council Tax	1,618		1,618	2,290
Heat and light	7,600		7,600	5,858
Insurance	13,093	95	13,188	11,520
Telephone	1,326		1,326	942
Printing, stationery and postage	225		225	261
Organ & music	1,682	370	2,052	2,089
Little Light Bearers	1,293		1,293	0
Training	1,109		1,109	0
Guild projects	700		700	650
Friendship club travel and outings	476		476	541
Other expenses	882	4,204	5,086	1,039
Total charitable activities	178,110	34,286	212,396	75,800

6. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	134,521	65,354	185,526	13,036	27,385
Reserve Fund	a 9,935	271	0		10,206
Designated funds:					
Fabric fund	614	210	824		0
Margaret Thomson Fund	42,796	12,326	0	(12,325)	42,797
Sunday School Fund	48	0	0	(48)	0
Auchenblae Guild Fund	592	666	819	(200)	239
Fettercairn Guild Fund	1,719	651	144		2,226
Auchenblae Friendship Club Fund	1,189	1,255	746	(613)	1,085
	191,414	80,733	188,059	(150)	83,938
Restricted funds					
Woodworm & Rot Treatment Fund	377	4,965	5,342		0
Glenbervie Roof Fund	7,191	0	0		7,191
The Caim	(3,559)	58,525	30,531		24,435
Organ Fund	146	248	370	150	174
Benevolent Fund	4,587	355	0		4,942
	8,742	64,093	36,243	0	36,742
Total funds	200,156	144,826	224,302	(150)	120,680

Purposes of Designated Funds

Fabric Fund: This fund is used for the repair and maintenance of the Church property

Margaret Thomson Fund: Original legacy of £344,594 received in 2016 for the benefit of Glenbervie Parish Church, of which £249,996 was invested in 2017. To be used as the Trustees deem fit.

Sunday School Fund: This fund was used for buying Sunday school materials and prizes and has now been closed.

Auchenblae Guild Fund: This fund is used for the activities of Auchenblae Guild

Fettercairn Guild Fund: This fund is used for the activities of Fettercairn Guild

Auchenblae Friendship Club Fund: This fund is used for the activities of the Auchenblae Friendship Club

West Mearns Parish Church of Scotland**Notes to the Accounts for the Year ended 31 December 2025 (contd)**Purposes of Restricted Funds

Woodworm & Rot Treatment Fund: This fund was set up to address the woodworm and rot problems in all 3 churches.

Glenbervie Roof Fund: This fund was set up in aid of the restoration of Glenbervie Church roof.

The Caim: A mission project which became a restricted fund following Seed for Growth funding.

Organ Fund: This is a fund to provide for organ repairs and maintenance.

Benevolent Fund: This fund is to assist the poor of the Parish

Note

a. £5000 of the opening and closing balance of the reserve fund was held in a deposit fund with the Church of Scotland Investors Trust (CoSIT). The balance of the fund is held with Virgin Money.

7. Investments

	No. of Units 2025	Cost £	Market Value 2025 £	Market Value 2024 £
Unrestricted				
General Purposes:				
Growth Fund (CoSIT)	37,650	88,558	259,032	240,207
Income Fund (CoSIT)	5,500	40,543	62,645	60,830
Margaret Thomson Legacy Fund:				
Income Fund (CoSIT)	20,542	249,996	233,973	227,195
		<u>379,097</u>	<u>555,650</u>	<u>528,232</u>
Restricted				
Benevolence:				
Growth Fund (CoSIT)	2,280	4,545	15,686	14,546
Organ:				
Growth Fund (CoSIT)	1,820	6,133	12,522	11,612
		<u>10,678</u>	<u>28,208</u>	<u>26,158</u>
Total investments		<u><u>389,775</u></u>	<u><u>583,858</u></u>	<u><u>554,390</u></u>

8. Collections for Third Parties

	2025 £	2024 £
Christian Aid	709	1,362
Poppy Scotland	318	445
Kincardine & Mearns Youth Club (Oor Howe)	648	0
	<u>1,675</u>	<u>1,807</u>

West Mearns Parish Church of Scotland

Appendix

Funds Held on Behalf of the Congregation by The Church Of Scotland General Trustees

	2025	2024
	£	£
<u>Capital Account</u>		
Credit Balances held at 31 December at cost	74,636	74,636
Market Value of Balances at 31 December	114,529	109,253
<u>Revenue Account</u>		
Credit Balance at 1 January	26,377	21,566
Receipts	4,982	5,083
Payments	320	272
Credit Balance at 31 December	31,039	26,377
<u>Temporary Account – Sale of Glenbervie Church</u>		
Credit Balance at 1 January	0	
Receipts	0	
Payments	1,715	
Debit Balance at 31 December	(1,715)	