

Maxwell Mearns Castle Parish Church

Receipts and Payments Accounts

for the year ended 31 December 2023

Congregation No: 160874

Charity No: SC017317

Maxwell Mearns Castle Parish Church

Trustees' Annual Report

for the year ended 31 December 2023

The Trustees present the annual report and accounts for Maxwell Mearns Castle Parish Church ("MMCP") for the year ended 31 December 2023. The accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. This is a change from the 2022 accounts which were prepared on an accruals basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, and the comparative figures in the 2023 accounts have been restated on a Receipts & Payments basis to make them comparable.

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.

The foundation of the Church's life continues to be the weekly Sunday morning worship, with the service starting at 10.30am. A large number of the congregation and sometime visitors stay behind after the service for fellowship and tea/coffee. An online magazine is produced weekly informing folk of the services and of things happening in and around the local churches.

Much also happens during the week. There is a Bible Study home group for ladies that meets once a week in a home not far from the church while the Castle Café also meets weekly for a quiz/ singalong/ talk as well as chat and a cuppa. Mums and Toddlers meet weekly, during term time – the group, which is very well attended, is run by a group of ladies from the congregation. There was also a Playgroup but this ceased at the end of the 2023/24 session.

Love Your Neighbour Club (LYNC) is an offshoot of East Renfrewshire Good Causes (ERGC). It provides cleaning items on a referral basis for those in need. Tinned and dried foodstuffs are also handed out. Members of the congregation deliver these to people's homes. MMCP is also a hub for the checking of Blythswood Christmas Shoeboxes. Volunteers from the congregation and their friends basically customs check the boxes. The boxes went to Moldova in 2023 and are due to go to Ukraine in 2024. A small group collected items to add to the boxes. As Blythswood lost their large commercial unit last year we store "filler" in a room off the garage where the work takes place.

The halls are also used by a wide number of local groups including Girlguiding, Martial Arts and Judo.

Achievements and Performance

2023 was an eventful year in the life of the congregation. Following a sustained period of prayerful discernment and detailed planning over a number of months, the Minister and elders felt that following decisions made at successive Church of Scotland General Assemblies they should seek to leave the denomination and seek to join the Free Church of Scotland. Presbytery dissolved the pastoral tie between Minister and congregation with effect from 11 November 2023 having appointed [REDACTED] as Interim Moderator along with two of its members as assessor elders to enable the congregation to meet its constitutional requirement re number of trustees.

Following enquiries, it was considered that a sufficient number of members wished to retain their membership of the church to justify an attempt to ensure the continuation of MMCP. [REDACTED] the recently retired minister of Thornliebank, was appointed locum and steps taken to appoint new elders and board members. These had a pleasing result with several of the remaining members of MMCP showing a willingness to step forward as can be seen from the list of trustees appointed in 2024 shown elsewhere in this report.

Maxwell Mearns Castle Parish Church

Trustees' Annual Report

for the year ended 31 December 2023

In the midst of all the turmoil, what one might call the normal life of the church has continued. Admittedly numbers attending on a Sunday morning have dropped but there is still an encouraging number and a good level of enthusiasm.

Regrettably it has not been possible to conclude the Presbytery Mission Plan for the area but new members have been selected to represent the church at ongoing Cluster meetings.

Financial Review

It is pleasing to note that there was a surplus of almost £15,000 on the unrestricted funds which, in the circumstances, compares favourably with 2022. While there was a significant fall in offerings, as might be expected, other sources of income held up well with only hall lets showing a significant drop (back to the level in 2021). Expenditure also saw a drop (down by £24,000) with significant savings in the cost of repairs and smaller falls in other costs.

The restricted funds saw a deficit of almost £46,000 as the Adapt & Thrive project was completed and there was material expenditure on Youth Work using the funds provided by the National Giving Day in 2021.

Overall, that means a deficit for the year of £31,000 compared with a surplus of £14,000 in 2022. However, the 2022 figures were significantly boosted by the tax recovery on the donations in 2021 to the National Giving Day.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year-end the church held unrestricted funds of £94,471 (2022: £79,592), made up of the General Fund of £92,951 (2022: £77,777) and a balance of £1,520 (2022: £1,815) in the Playgroup.

The church also held restricted funds of £20,620 (2022: £66,511) which have been provided for the purposes specified in Note 2.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session, which normally meets eight times a year, is responsible for spiritual affairs within the church. The members of the Kirk Session are also members of the Congregational Board. The Congregational Board is responsible for the temporal affairs of the church. It is chaired by the minister or a designated member, elected from its membership, and also normally meets eight times in a year.

Maxwell Mearns Castle Parish Church
Trustees' Annual Report
for the year ended 31 December 2023

Reference and Administrative Information

Charity Name:

Maxwell Mearns Church of Scotland

The Name the Charity is Known By

Maxwell Mearns Castle Parish Church

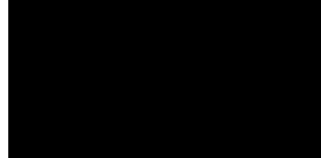
Charity Registration Number:

SC017317

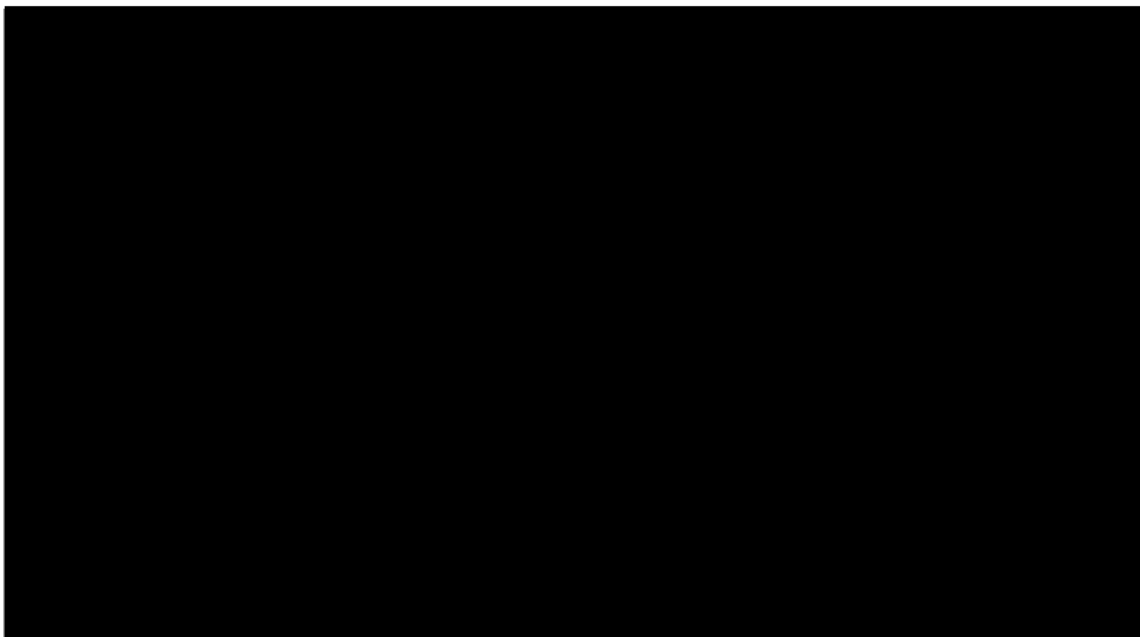
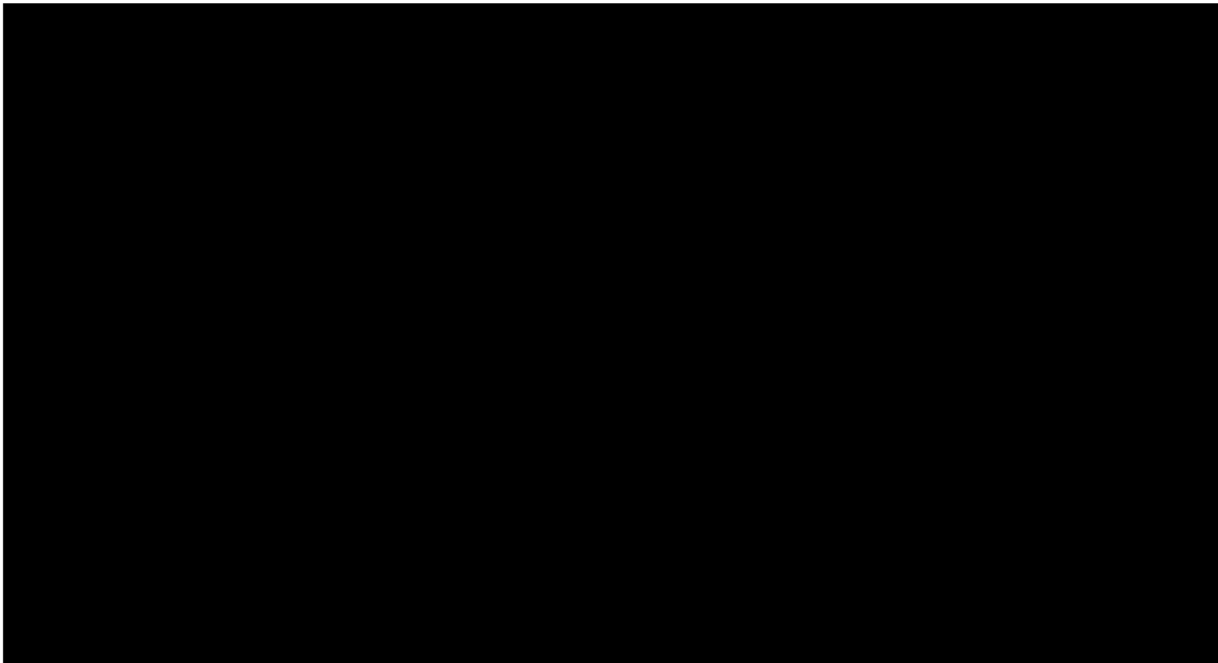
Congregation Reference Number:

160874

Contact Address



Trustees



Maxwell Mearns Castle Parish Church
Trustees' Annual Report
for the year ended 31 December 2023

Principal Office-bearers

Minister:

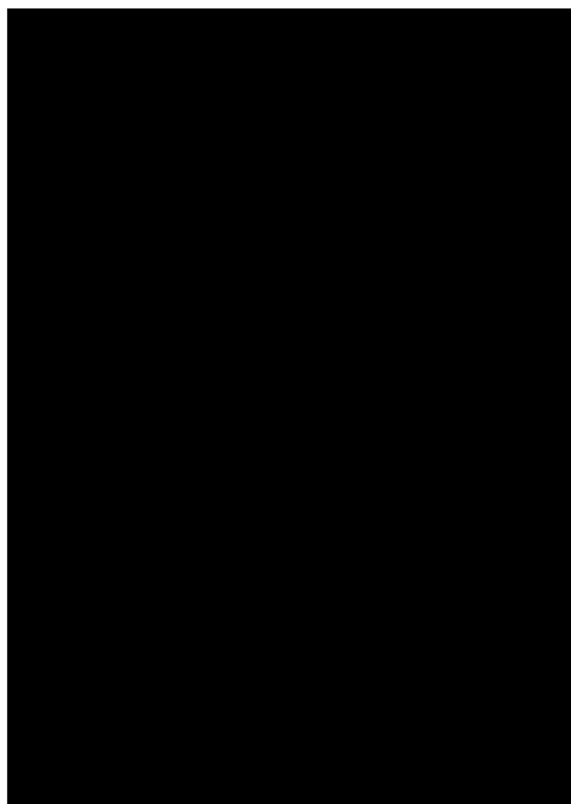
Interim Moderator

Session Clerk:

Clerk to the Board:

Church Treasurer:

Independent Examiner



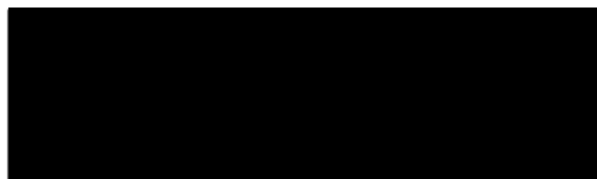
Bankers

Virgin Money, The Avenue, Newton Mearns

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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 on 28/05/2025 and signed on their behalf by.



Maxwell Mearns Castle Parish Church

Charity No: SC017317

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

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(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.

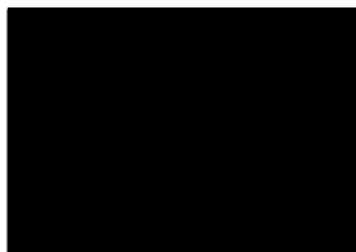
Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



Date: 24 June 2025

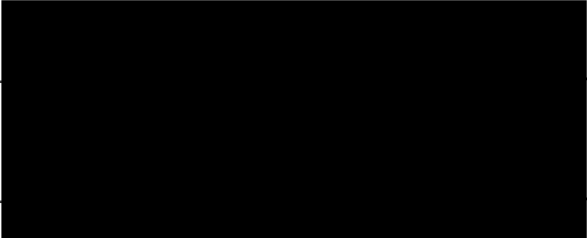
Maxwell Mearns Castle Parish Church
Receipts and Payments Account
for the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
	Note				
Receipts					
Donations	3	132,488	3,916	136,404	196,018
Legacies		5,000	-	5,000	-
Activities for Generating Funds		-	-	-	-
Bank & Deposit Interest		4,306	-	4,306	574
Investment Income		-	-	-	-
Hall lets		7,295	-	7,295	17,141
Rental of Premises		1,973	-	1,973	-
Grants		-	-	-	8,392
Drawn down from General Trustees		6,171	-	6,171	5,670
Playgroup		15,839	-	15,839	19,727
		-----	-----	-----	-----
		173,072	3,916	176,988	247,522
Assets and Investments					
Sale of fixed assets		-	-	-	2,483
Sale of Investments		-	-	-	-
		-----	-----	-----	-----
Total Receipts		173,072	3,916	176,988	250,005
Payments					
Cost of Generating Funds	4	-	-	-	-
Charitable Activities	4	159,629	48,371	208,000	223,422
Governance Costs	4	-	-	-	-
		-----	-----	-----	-----
		159,629	48,371	208,000	223,422
Assets & Investments	4	-	-	-	12,534
		-----	-----	-----	-----
Total Payments		159,629	48,371	208,000	235,956
		-----	-----	-----	-----
Excess/(Deficit) of Receipts over Payments for the year before transfers		13,443	(44,455)	(31,012)	14,049
Transfers	2	1,436	(1,436)	-	-
		-----	-----	-----	-----
Excess/(Deficit) of Receipts over Payments		14,879	(45,891)	(31,012)	14,049
		=====	=====	=====	=====

Maxwell Mearns Castle Parish Church
Statement of Balances
As at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
	Note				
Bank and Deposit Balances					
Bank and deposit balances brought forward		79,592	66,511	146,103	132,054
Movement in year:					
Excess/(Deficit) of Receipts over Payments		14,879	(45,891)	(31,012)	14,049
		-----	-----	-----	-----
Bank and deposit balances carried forward	2	94,471	20,620	115,091	146,103
		=====	=====	=====	=====
Investments at market value					
None		-	-	-	-
		=====	=====	=====	=====
Assets					
Buildings	7	-	130,000	130,000	130,000
Equipment	7	-	7,938	7,938	10,445
Gift Aid Receivable		7,000		7,000	7,000
		-----	-----	-----	-----
		7,000	137,938	144,938	147,445
		=====	=====	=====	=====
Liabilities					
Accruals		5,000	-	5,000	6,163
		=====	=====	=====	=====

The accounts were approved by the Trustees on 28/05/25 and signed on their behalf by:

	_____	Session Clerk
	_____	Trustee

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2023

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

The 2022 accounts were prepared on an accruals basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, and the comparative figures have been restated on a Receipts & Payments basis to make them comparable.

2. Movement in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<i>Unrestricted funds</i>					
Playgroup	1,815	15,839	(16,134)	-	1,520
General Fund	77,777	157,233	(143,495)	1,436	92,951
	-----	-----	-----	-----	-----
	79,592	173,072	(159,629)	1,436	94,471
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Missionary	1,819	3,916	(4,297)	(1,436)	2
Christian Support	2,446	-	(1,828)	-	618
Adapt & Thrive	6,013	-	(6,013)	-	-
Y&C Workers	56,233	-	(36,233)	-	20,000
	-----	-----	-----	-----	-----
	66,511	3,916	(48,371)	(1,436)	20,620
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----
<i>Total Funds</i>	146,103	176,988	(208,000)	-	115,091
	=====	=====	=====	=====	=====

Purposes of Funds

Playgroup - this covers fees and fundraising income received less the running costs incurred.

Missionary Fund - the purpose of this fund is to enable members to contribute to the financial needs of individuals or agencies involved in mission activity (including training) where those individuals or agencies are known personally and supported by members in prayer.

Christian Support Fund - this fund was established to support those locally in financial need.

Adapt & Thrive Fund – this fund was established for a project to improve the church basement to make the space more welcoming and encourage existing and new groups to make use of the church premises.

Youth and Children's Workers Fund – this fund was established as a result of the National Giving Day in 2021 with the specific purpose of funding the work of a Youth and Children's Worker.

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations				
Offerings	111,024	3,160	114,184	149,862
Tax Recovered on Gift Aid Donations	20,591	756	21,347	42,136
Other Donations	873	-	873	4,020
	<u>132,488</u>	<u>3,916</u>	<u>136,404</u>	<u>196,018</u>
4. Analysis of Payments				
<i>Cost of Generating funds</i>				
Offering envelopes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Charitable Activities</i>				
Giving to Grow/M&M allocation	90,196	-	90,196	93,822
Presbytery Dues	5,399	-	5,399	5,368
Minister's expenses	1,570	-	1,570	1,584
Pulpit Supply	263	-	263	554
Council Tax	3,589	-	3,589	2,778
Other Salary Costs	22,188	31,962	54,150	38,945
Fabric repairs & maintenance	8,526	6,013	14,539	29,850
Heat and light	8,603	-	8,603	11,393
Insurance	4,728	-	4,728	5,021
Water charges	104	-	104	1,894
Cleaning	5,839	-	5,839	7,739
Ground maintenance	1,356	-	1,356	1,729
Photocopier	434	-	434	2,607
CCLI	1,301	-	1,301	1,263
Telephone	614	-	614	772
Computer & AV costs	681	-	681	1,120
Other Office costs	2,112	12	2,124	2,298
Youth Work expenses	-	4,271	4,271	1,828
Local Outreach	2,126	1,828	3,954	4,857
Distributions to Missions	-	4,285	4,285	8,000
	<u>159,629</u>	<u>48,371</u>	<u>208,000</u>	<u>223,422</u>
<i>Governance Costs</i>				
Independent Examiner's Fee	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other Payments</i>				
Purchase of Fixed Assets - Equipment	-	-	-	12,534
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>159,629</u>	<u>48,371</u>	<u>208,000</u>	<u>235,956</u>

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2023

5. Trustee Remuneration and Related Party Transactions

During the year the minister received reimbursement of expenses of £5,158 in respect of council tax, travel and sundry expenses. In addition [REDACTED], who was the wife of a member of the Kirk Session, received £5,135 for providing her services as church secretary during the year plus a redundancy payment of £3,046 and [REDACTED], who was the wife of a member of the Congregational Board, received £3,943 for providing her services as leader of the Playgroup during the year.

[REDACTED] company received £2,686 in respect of maintenance and improvement work carried out during the year.

6. 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. 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 £30,135 and the maximum stipend (in the fifth and subsequent years) was £37,032.

7. Fixed Assets

	Manse	Other		
	£	Buildings	Equipment	Total
	£	£	£	£
Cost/Book Value at 1 Jan 2023	130,000	-	10,445	140,445
Purchased during year	-	-	-	-
Disposals during year	-	-	-	-
Depreciation for year	-	-	(2,507)	(2,507)
Cost/Book Value at 31 Dec 2023	<u>130,000</u>	<u>-</u>	<u>7,938</u>	<u>137,938</u>

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. The church is responsible for meeting all running costs including repairs and maintenance which are charged to the Receipts & Payments Account in the year in which payment is made.

The Manse, which is vested in the name of office bearers of the Church, is included at cost. No depreciation is charged as the trustees are satisfied that the market value considerably exceeds cost based on quoted selling prices of similar local properties.

Equipment costing in excess of £10,000 is included in fixed assets and depreciated on a straight line basis over 5 years.

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2023

8. Distributions to Missions

	2023	2022
	£	£
██████████ - support for her work with CARE	500	-
██████████ - to support their work with Serving in Mission	500	-
Scripture Union - to support development at Altnacriche	500	-
Lodging House Mission	450	1,000
Hope for Glasgow	450	500
██████████ - to support their mission work mainly in Edinburgh	450	-
Scripture Union Scotland	300	-
UFM Worldwide for work in Barcelona	300	-
SIM USA	295	-
Every Home for Christ - to support ██████████ work in East Renfrewshire	290	750
Union Church Manila	250	500
Restore Ministry - to support its work with Ukrainian orphans	-	1,150
Fundatia Dayspring Foundation Romania	-	500
St Andrews University Christian Union - to support their work with students	-	750
Navigators - to support S & M Smith's mission work at Shizuoka Japan	-	500
██████████ - to support their work church planting in Kosova	-	500
Operation Mobilisation	-	500
Christian Mission in Peru	-	400
Scripture Union - to support development at Lendrick Muir	-	400
Dundee University Christian Union - to support their work with students	-	250
Edinburgh University Christian Union - to support their work with students	-	250
CERTAS	-	50
	-----	-----
	4,285	8,000
	=====	=====

9. Contingent Liability

The Church property which the Charity uses are vested in the Church of Scotland General Trustees. The Church grounds also contain Mearns Castle. Mearns Castle, which is attached to the Sanctuary, is a 15th century building Grade A Listed "At Risk".

In 2019, a meeting was held with representatives of the General Trustees and Glasgow Presbytery to discuss the way forward for Mearns Castle following concerns over the risk to the Congregation and the general public from the effects of deterioration of the castle fabric. Following the meeting, some work was carried out including sealing windows and measures to prevent bird access. A small committee continues to monitor any issues emerging in relation to the Castle and reports to the Congregational Board.

No obligation or cost is recognised at the date of the report because the nature and circumstances of an event requiring expenditure and the amount of such expenditure cannot be measured reliably and is not probable.

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2023 £	2022 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>-</u>	<u>-</u>
Market Value of Balances at 31 December	<u>-</u>	<u>-</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>1,187</u>	<u>967</u>