

The Church of Scotland

MEARNS KIRK

CONGREGATIONAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

CONGREGATION NO: 160875
SCOTTISH CHARITY NO: SC007125

Mearns Kirk
Trustees' Annual Report
Year Ended 31 December 2024

The trustees present the annual report and accounts for Mearns Kirk for the year ended 31st December 2024.

Structure, Governance and Management
Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Appointment of Trustees

Members of the Kirk Session are charity trustees. The Kirk Session members are Elders of the church and are chosen from those Church members deemed to have the appropriate gifts and skills. They continue in office until formal resignation or retirement. A mentoring system, through which new appointees are guided and supported by experienced colleagues for an introductory period, is well established and used when necessary.

Organisational Structure

Mearns Kirk's well-established, wide and varied organisational structure still flourishes.

The Kirk Session, which meets at least six times per year, is chaired by the Interim Moderator and is responsible for all spiritual and temporal affairs within the church. These meetings have continued and can, on occasion, take place on Zoom.

Elders and members of the congregation continue to be very active in supporting the many groups, organisations, activities and service available at Mearns Kirk. Groups oversee matters related to Sunday Club, Prayer, Pastoral Care, Outreach, Fabric, Finance and Fellowship. Arrangements for Safeguarding, Health & Safety and Data Protection are also in place. Organisations cater for the needs of all ages within the Church, from the very youngest to the elderly and frail. These include Sunday Club and the Guild. Activities and leisure opportunities include walking, keep fit, dance, yoga and Brownies and Guides, most meeting weekly. All of the above are characterised by the continuous, open welcome that is extended to the wider community.

The Church is very committed to service for others, for example, in its ongoing support of the local community and via the Lodging House Mission, Christian Aid, and Barrhead Foodbank. The Mearns Kirk Helping Hands (see below) minibus is used to transport people to church on Sundays and is available at other times as required.

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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

In accordance with the Presbytery Plan for Glasgow, and the vacancy following the retirement of [REDACTED] in 2023, Mearns Kirk and its Kirk Session have been overseen by an Interim Moderator, [REDACTED]. Worship has been led, since September 2023, by a Locum Minister [REDACTED]. We are most grateful to both [REDACTED] for their ongoing commitment and support to Mearns Kirk. Planning for the future of the Church of Scotland in Newton Mearns and Eaglesham continues with discussions, in our Cluster of five churches, with a view to reducing from five ministers to three and reducing the number of buildings. This will maximise worship and mission and reduce financial burdens e.g. from maintaining buildings.

Services of worship in Mearns Kirk are celebrated each Sunday at 10.15am and fortnightly, on Wednesdays at 10.30am. The latter continue to be led by Worship Leaders from other churches ([REDACTED] from Giffnock South Parish Church and [REDACTED] from Eaglesham Parish Church) and we very much appreciate their ongoing support. Communion is celebrated at 10.15am on the first Sunday of February, June and November. Christian Meditation takes place fortnightly and is valued by those attending. A variety of well-attended, special services are held at Advent and Easter. Elders maintain regular contact with members and quarterly newsletters, edited, printed, collated and distributed in-house, have kept members, in particular those without internet access, up-to-date with news and changes.

Mearns Kirk has its own Facebook page and website. Sunday services are streamed live and are available on YouTube and via the website. The congregation greatly benefits from the talents of the flower-arranging team as do members who are unwell or bereaved, and to whom post-service floral deliveries are made.

Mearns Kirk has strong links outwith the parish, for example, with the Glasgow Lodging House Mission, the Barrhead Foodbank and with a wide range of other local and national charities. Within the parish, the Church also continues its long standing support of local care homes and sheltered housing with Communion services held in a local care home.

Our partnership with a church in Ifumbo, Malawi, continues with email communication and donations annually from the Mearns Kirk congregation to the Ifumbo community. For example, individual members of Mearns Kirk continue to sponsor elderly individuals in Ifumbo, with young people helping them, to improve their quality of life.

Achievements and Performance

Mearns Kirk continues to maintain a healthy membership and attracts new members intermittently. Worship at the Sunday service is inclusive of children and is increasingly well attended, averaging 94, plus the children. Attendance at the midweek service has been maintained and averages 20. Strength in membership can also be seen in many of the Church's groups, organisations and activities, especially among the elderly. Pastoral care remains a crucial element of our church. Volunteers come forward readily when opportunities arise.

Mearns Kirk Helping Hands

Mearns Kirk Helping Hands (incorporated as a SCIO in 2016), our 'sister' charity, receives continuing funding from different sources with the aim of reducing social isolation. This charity, although independently run from Mearns Kirk, continues the work started by Mearns Kirk, in the form of the Dementia Lunch Club which meets weekly, the Friendship Club which meets fortnightly and the Eastwood Bereavement Group which meets monthly. They also provide a Befriending Service, a Dementia Café, Blether and a Brew, Tai Chi, a Men's Breakfast Club and other groups which are all supported by volunteers, many of whom are church members, although a small number are from the local community. Mearns Kirk Helping Hands also works in partnership with other charitable organisations which offer support to individuals in our local community and includes Sporting Memories and IT support.

Refurbished Church Halls

Following receipt of a substantial legacy, Mearns Kirk refurbished our church halls in 2019 to make them fit for the future for both Mearns Kirk and Mearns Kirk Helping Hands. Our halls are now booked out Monday to Friday by church meetings and activities, Mearns Kirk Helping Hands, whose office is hosted in the halls, and by local community activities.

Financial Review

Our main income comes from the offerings of our members £104k (2023 £112k) and the refund of income tax on their Gift Aid payments £22K (2023 £24k).

Overall income for the Church for the year is £220k (2023 £175k).

Our main expenditure is our Giving to Grow contributions to the Church of Scotland. This amounted to £75k, including Locum Fees (2023 £72k).

A surplus of £20.5k was achieved in the year (2023 - Surplus £3.7k).

Mearns Kirk
Trustees' Annual Report
Year Ended 31 December 2024

Significant savings and cost avoidance are generated by the voluntary work of many members who are truly committed to the Church being at the heart of the community.

The Trustees would like to thank all of them for their work on behalf of Mearns Kirk.

Reserves Policy

As far as reserves are concerned, we do not hold any for the day to day running of the Church, but we do carry a healthy balance in our General Fund. Further details regarding reserves are included in the notes to the financial statements.

The buildings are all vested in the General Trustees of the Church of Scotland. The Church is a listed building. We are responsible for maintenance and upkeep and this is borne by our General Fund.

A Fabric Fund of £5,000 exists to meet exceptional repairs costs to church property.. The church has restricted funds £84,214 as specified at note 12.

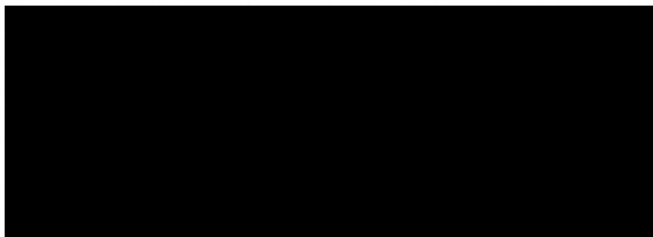
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently applicable to SORP, making judgements and estimates reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice 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. 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.

Approved by the Kirk Session, signed on their behalf



Mearns Kirk
Trustees' Annual Report
Year Ended 31 December 2024

Reference and Administrative Information

Charity Name:

Mearns Kirk
404 Mearns Road
East Renfrewshire
SC007125
160875

Charity Registration Number:

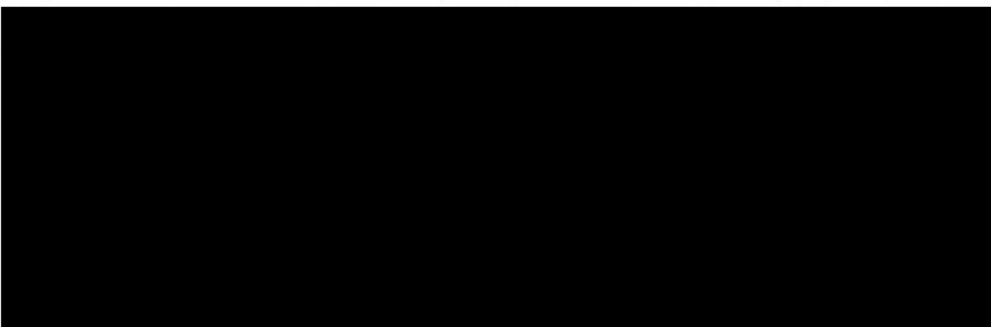
Congregation Reference Number:

Contact Address:



Trustees

Trustees at 31 December 2024:



Notes:

- 1 Demitted 30 June 2024
- 2 From 13 December 2023
- 3 From May 2024

Church Treasurer:
Joint Session Clerks:



Interim Moderator:

Independent Examiner:

Robb Ferguson, Chartered Accountants and Registered Auditors,
70 West Regent Street, Glasgow, G2 2QZ

Bankers:

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

Mearns Kirk
Report of the Independent Examiner
Year Ended 31 December 2024

Independent Examiner's Report to the Trustees of Mearns Kirk

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of 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 statement

My 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.

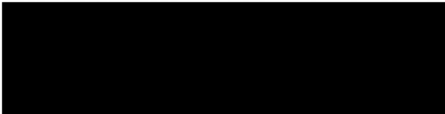
Independent examiner's statement

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 requirement:

- 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 Regulations
- have not been met, or

2. to which, in my opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached.


Robb Ferguson Chartered and Reporting Accountants
70 West Regent Street
Glasgow
G2 2QZ

24-9-25

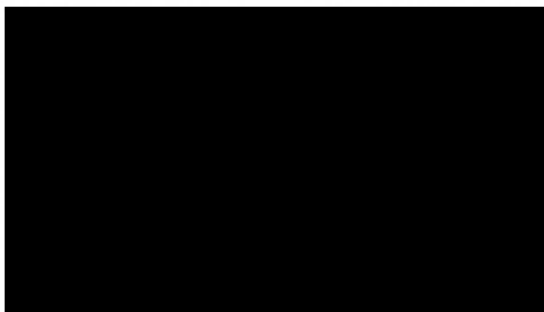
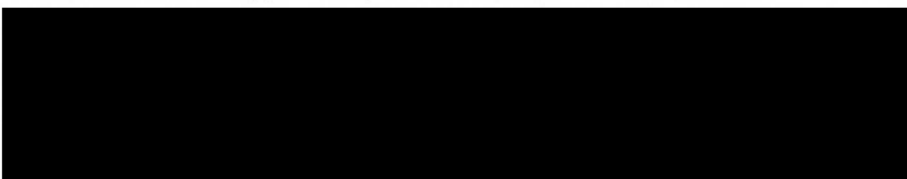
Mearns Kirk
Statement of Financial Activities
Year Ended 31 December 2024

	Note	Unre- stricted Funds 2024	Restricted 2024	Total 2024	Unre- stricted Funds 2023	Restricted 2023	Total 2023
<u>Income and endowments:</u>							
From generated funds:							
Donations and legacies	1	130,870	42,061	172,931	137,119	-	137,119
Other trading activities	2	42,813		42,813	34,887		34,887
Income from Investments	3	671	2,673	3,344		2,427	2,427
Income from charitable activities	4	1,260		1,260	794	-	794
Total income and endowments		175,614	44,734	220,348	172,800	2,427	175,227
<u>Expenditure on:</u>							
Charitable activities	5	176,299	23,622	199,921	170,279	1,624	171,903
Net Surplus		(685)	21,112	20,427	2,521	803	3,324
Net (gains)/losses on investments		-	-	-	-	448	448
		(685)	21,112	20,427	2,521	1,251	3,772
Net movement in funds		(685)	21,112	20,427	2,521	1,251	3,772
Total funds brought forward		49,417	63,102	112,519	46,896	61,851	108,747
Total funds carried forward		48,732	84,214	132,946	49,417	63,102	112,519

Mearns Kirk
Balance Sheet
As at 31 December 31 December 2024

	Note	2024	2023
Fixed Assets			
Investments	8	<u>12,305</u> 12,305	<u>12,254</u> 12,254
Current Assets			
Debtors	9	9,714	9,605
Bank and cash		117,300	98,662
		<u>127,014</u>	<u>108,267</u>
Creditors	10		
Falling due within one year		6,373	8,002
		<u>6,373</u>	<u>8,002</u>
Net Current Assets		120,641	100,265
Net Assets		<u>132,946</u>	<u>112,519</u>
Unrestricted Funds	11		
General Funds		42,230	42,915
Designated Funds		6,502	6,502
		<u>48,732</u>	<u>49,417</u>
Endowment Funds	11		
Restricted Funds	11	84,214	63,102
		<u>84,214</u>	<u>63,102</u>
Total Funds		<u>132,946</u>	<u>112,519</u>

The accounts were approved by the Kirk Session



19-9-25

Mearns Kirk
Year Ended 31 December 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), effective from 1st January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within the incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity. Investments are included at market value at 31 December 2024, the gains or losses taken into Incoming or Outgoing Resources as appropriate.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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.

Investments

Fixed asset investments are stated at market value at the balance sheet date.

Taxation

Mearns Kirk 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.

Mearns Kirk**Notes forming part of the financial statements
For The Year Ended 31 December 2024**

	Unre- stricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023	Unre- stricted Funds 2023	Restricted Funds 2023
1 Donations and legacies						
Offerings	104,474	-	104,474	112,457	112,457	-
Tax recovered on Gift Aid	21,877	-	21,877	24,082	24,082	-
Church Fundraising	4,119	-	4,119	180	180	-
Legacies		42,061	42,061	-	0	-
Income Local Groups	400	-	400	400	400	-
	<u>130,870</u>	<u>42,061</u>	<u>172,931</u>	<u>137,119</u>	<u>137,119</u>	<u>-</u>
2 Other trading activities						
Regular Charity Fundraising Events	9,103	-	9,103	6,666	6,666	-
Rent of Manse	7,927	-	7,927	6,915	6,915	-
Use of Premises	25,783	-	25,783	21,306	21,306	-
	<u>42,813</u>	<u>-</u>	<u>42,813</u>	<u>34,887</u>	<u>34,887</u>	<u>-</u>
3 Income from Investments						
Deposit interest		2,673	2,673	1,868	-	1868
Dividends received	-	671	671	559	-	559
		<u>3,344</u>	<u>3,344</u>	<u>2,427</u>	<u>-</u>	<u>2427</u>
4 Incoming Resources from Charitable Activities						
Weddings and Funerals	1,260	-	1,260	794	794	0
Furlough Grant Income	-	-	-			
Other	-	-	-			
	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>794</u>	<u>794</u>	<u>0</u>

Mearns Kirk**Notes forming part of the financial statements
For The Year Ended 31 December 2024**

	Unrestr funds 2024	Restricted funds 2024	Total 2024	Total 2023	Unre- stricted Funds 2023	Restricted Funds 2023
5 Analysis of Resources Expended						
Charitable Activities						
Giving to Grow Allocation	61,820	-	61,820	72,030	72,030	0
Presbytery Dues	11,027	-	11,027	5,156	5,156	0
	<u>72,847</u>	<u>-</u>	<u>72,847</u>	<u>77,186</u>	<u>77,186</u>	<u>-</u>
Church Expenses	3,139	-	3,139	2,525	2,525	0
Salary costs (Notes 6&7)	38,099	-	38,099	20,188	20,188	0
Fabric Repairs and Maintenance	6,694	19,278	25,972	11,540	11,540	0
Council Tax and Water Rates	1,849	-	1,849	3,332	3,332	0
Church Office Expenses	4,795	-	4,795	5,122	5,122	0
Heating, Lighting and Insurance	33,095	-	33,095	37,820	37,820	0
Heat and Lighting contribution MKHI -	9,000	-	9,000	9,000	9,000	0
Other expenses	949	-	949	3,191	3,191	0
Donations (Note 13)	5,683	-	5,683	6,478	6,478	0
Audit and Payroll costs	2,677	-	2,677	2,150	2,150	0
Direct Cleaning	708	-	708	4,920	4,920	0
Cleaning Materials	1,068	-	1,068	1,488	1,488	0
Flower Fund	-	3,299	3,299	1,624	-	1,624
Locum Charges	13,696	-	13,696	3,339	3,339	0
Training	-	1,045	1,045	-	-	0
	<u>176,299</u>	<u>23,622</u>	<u>199,921</u>	<u>171,903</u>	<u>170,279</u>	<u>1,624</u>

The Giving to Grow Allocation is after an Endowment element from Central Church Funds as follows:

	2024	2023
Allocation	72,471	82,681
Endowment	(10,651)	(10,651)
Payable	<u>61,820</u>	<u>72,030</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs related wholly to that activity and have not been separately identified.

Mearns Kirk
Notes forming part of the financial statements
For The Year Ended 31 December 2024

	2024	2023
6 Staff costs and number		
Salaries and wages	36,341	18,764
Pension costs	637	437
Social security costs	1,121	987
Total	38,099	20,188

Allocated to General Fund	38,099	20,188
	38,099	20,188

No employee received remuneration in excess of £60,000 during the current or previous year. The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
Administration	1	1
Music staff	1	1
Premises maintenance	1	0

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £31,640(2023- £30,135) and the maximum stipend, after 5 years - £38,880 (2023- £37,032)

7 Trustee Remuneration and Related Party Transactions

- a) During the year no trustee received reimbursement of expenses (2023 - £0)
- b) The Minister received an Additional Voluntary Stipend of £0 (2023 - £0)
- c) During the year a total of £34,156 (2023 - £25,012) was donated to the Church by the trustees.

	Total 2024	Total 2023
8 Investments		
Market value at 31 December 2023	12,254	11,806
(Loss)/Surplus on revaluation of investments	51	448
Market value at 31 December 2024	12,305	12,254
Investments at cost	11,104	11,104

The following investments are held:

1118 units The Church of Scotland Investment Trust Income Fund

Mearns Kirk
Notes forming part of the financial statements
For The Year Ended 31 December 2024

9

Debtors

	2024	2023
Gift Aid Tax Refund Due	5,554	5,604
Other debtors	4,160	4,001
	<u>9,714</u>	<u>9,605</u>

10

Creditors

	2024	2023
Creditors and Accruals	6,373	8,002
	<u>6,373</u>	<u>8,002</u>

11

Analysis of Net Assets Between Funds

	General	Designated	Restricted	Endowment	Total
Fixed Assets			12,305		12,305
Current Assets	48,603	6,502	71,909		127,014
Current Liabilities	- 6,373				- 6,373
Net Assets at 31 December 2024	<u>42,230</u>	<u>6,502</u>	<u>84,214</u>	<u>-</u>	<u>132,946</u>

12

Movements in Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
Restricted Funds					
Legacy - Fabric Fund		42,061	19,352		22,709
Flower Fund	8,356	2,673	3,225	-	7,804
Project Fund	33,530	-	1,045	-	32,485
Charitable Support Fund	21,216	-	-	-	21,216
	<u>63,102</u>	<u>44,734</u>	<u>23,622</u>	<u>-</u>	<u>84,214</u>
Unrestricted Funds					
General Fund	<u>42,915</u>	<u>175,614</u>	<u>176,299</u>	<u>-</u>	<u>42,230</u>
Designated funds					
Giving For Growth - Fabric Fund	5,000	-	-	-	5,000
Woman's Guild	1,419	-	-	-	1,419
Keep Fit Group	83	-	-	-	83
	<u>6,502</u>				<u>6,502</u>
Total funds	<u>112,519</u>	<u>220,348</u>	<u>199,921</u>	<u>-</u>	<u>132,946</u>

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Charitable Support Fund (formerly Mearns Kirk Youth Trust): To provide donations for the wider wellbeing of the community. The change in objectives of the fund were approved during the year by the Charity Regulator.

Project Fund: To assist with ad hoc projects as and when they occur.

Purposes of Designated Funds

Giving For Growth - Fabric Fund: To fund exceptional repairs to the church property.

Other Designated Funds are as shown in their titles.

Mearns Kirk**Notes forming part of the financial statements****For The Year Ended 31 December 2024****13 Donations to Third Parties from Church**

	2024	2023
Ifumbo Church, Malawi		2,015
Lodging House Mission	362	-
Glasgow City Mission	-	-
Christian Aid	3,627	2,014
Red Cross	-	-
3 Dads Walking	-	268
Syria Appeal	-	438
Earl Haig		233
Lodging House Mission	-	362
Richmond Hope	-	394
CHAS		754
Beatson Institute	467	-
Air Ambulance	460	-
Poppy Appeal	336	-
Erkine	431	-
	<hr/> 5,683	<hr/> 6,478

14 Volunteers

In all congregations of the Church of Scotland the congregation benefits from the contributions made by volunteers who give their time and talents willingly for the benefit for the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.