

Maxwell Mearns Castle Parish Church

Receipts and Payments Accounts

for the year ended 31 December 2024

Congregation No: 160874

Charity No: SC017317

Maxwell Mearns Castle Parish Church

Trustees' Annual Report

for the year ended 31 December 2024

The Trustees present the annual report and accounts for Maxwell Mearns Castle Parish Church ("MMCP") for the year ended 31 December 2024. 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.

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 during 2024. Following the Linkage with Clincarthill Parish Church in January 2026 the starting time has changed to 10.00am. 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 Prayer Group which meets once a week 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 Ukraine in 2024 and again in 2025. A small group collected items to add to the boxes. As Blythswood lost their large commercial unit in 2022 we also 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, Judo and Tap dancing.

Achievements and Performance

After the turmoil of 2023, 2024 has been a year of consolidation as we have moved forward under new leadership as can be seen from the list of Trustees below. Rev Mike Gargrave, has continued to be a boon as our Locum.

Regrettably it was not possible to conclude the Presbytery Mission Plan for the area during 2024. However, after many discussions, agreements were struck for all the churches within the Cluster in 2025. In our case it involved a linkage with Clincarthill Parish Church and Presbytery conducted the formal service of linkage on 22 January 2026 introducing Rev Stuart Love as the Minister of the linked charge.

Maxwell Mearns Castle Parish Church

Trustees' Annual Report

for the year ended 31 December 2024

Financial Review

It is pleasing to be able to report that despite the inevitable significant drop in offerings, there was a surplus of over £6,000 in the unrestricted funds in 2024 (2023 surplus of £15,000). Hall lets showed a noteworthy increase and we were able to let the manse. Expenditure was well controlled with large savings from a revision in the arrangements to meet the cost of ministry to take account of changed circumstances and a cut in local staffing costs. Fabric repair costs were also well down. However, like many, we were unable to avoid a substantial increase in heating costs.

In 2024 there was a small deficit of £600 in the restricted funds as a result of 2 grants made from the Support Fund (2023 deficit of £46,000).

Overall that means a surplus for the year of almost £6,000 compared with a deficit of £31,000 in 2023.

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 £100,714 (2023: £94,471), made up of the General Fund of £100,714 (2023: £92,951) and the Playgroup Fund reserves of £nil (2023: £1,520).

The church also held restricted funds of £20,020 (2023: £20,620) which have been provided for the purposes specified in Note 2.

Structure, Governance and Management

Governing Document

During 2024, the Church was administered in accordance with the terms of the Model Deed of Constitution. In May 2025 it changed to a Unitary Constitution.

Recruitment and Appointment of Trustees

Under the Model Deed of Constitution, 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. In a ministerial vacancy, Presbytery appoints an Interim Moderator who is also a trustee.

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

Under the Model Deed of Constitution, 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.

Maxwell Mearns Castle Parish Church

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for the year ended 31 December 2024

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.

However, under a Unitary Constitution, the Kirk Session is responsible for both spiritual and temporal affairs within the church. Accordingly the Congregational Board ceased to exist on 14 May 2025 on the change to a Unitary constitution.

New Finance and Pastoral Care teams have been created.

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	The Church Office Waterfoot Road Newton Mearns Glasgow, G77 5RE

Trustees

Kirk Session Members

Rev A Dillon	(to 14/5/24)	I Lithgow	(from 6/10/24)
Rev D Sutherland	(from 14/5/24 to 10/9/24)	W Lithgow	(from 6/10/24)
Rev J Gemmell	(from 10/9/24 to 1/12/25)	N MacKenzie	(from 5/3/24 to 28/5/25)
Rev S Love	(from 1/12/25)	D McNicol	(from 16/6/24)
R Barclay		H Russell	(from 5/3/24)
J Barkley	(from 5/3/24 to 28/5/25)	P Siviter	
C Dunn	(to 12/1/25)	K Walker	(from 6/10/24)
C Govan	(from 6/10/24)	M Walker	(from 6/10/24)

Congregational Board Members (elected)

B Adkins	(from 5/3/24)	W Lithgow ‡	(from 5/3/24)
M Campbell	(from 5/3/24)	A Lowson	(from 5/3/24)
S Clark	(from 5/3/24)	D Lowson	(from 5/3/24)
G Cuthbert	(from 5/3/24)	M Scott	(from 5/3/24)
A Leonard	(from 5/3/24)	K Walker ‡	(from 5/3/24)
I Lithgow ‡	(from 11/9/24)	M Walker ‡	(from 5/3/24)

‡ Ordained as Elder 6/10/24

With the change to a Unitary Constitution on 14/5/25 the elected members of the Congregational Board ceased to be Trustees. However, they continue to serve on teams but have no vote.

Maxwell Mearns Castle Parish Church
Trustees' Annual Report
for the year ended 31 December 2024

Principal Office-bearers

Minister: Rev S Love (from 22/1/26)
Interim Moderator Rev A Dillon (to 14/5/24)
Rev D Sutherland (from 14/5/24 to 10/9/24)
Rev J Gemmell (from 10/9/24 to 1/12/25)
Rev S Love (from 1/1/25 to 22/1/26)

Session Clerk: C Dunn (to 12/1/25)
D McNicol (from 12/1/25)

Clerk to the Board: C Dunn (to 12/1/25)
D McNicol (from 12/1/25 to 14/5/25)

Church Treasurer: Vacant (to 3/1/24)
J Barkley (from 4/1/24 to 28/5/25)
P Siviter (from 10/9/25)

Independent Examiner R Coulter CA
91 Hillend Road
Clarkston
G76 7XT

Bankers Virgin Money
The Avenue
Newton Mearns
G77 6AA

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 24/2/2026 and signed on their behalf by.

Session Clerk



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 2024 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.

Robert C. Coulter

R Coulter CA
91 Hillend Road
Clarkston
G76 7XT

5/3/2026

Maxwell Mearns Castle Parish Church
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Receipts					
Donations	3	47,220	-	47,220	136,404
Legacies		5,000	-	5,000	5,000
Activities for Generating Funds		-	-	-	-
Bank & Deposit Interest		5,451	-	5,451	4,306
Investment Income		-	-	-	-
Hall lets		12,433	-	12,433	7,295
Rental of Premises		14,400	-	14,400	1,973
Grants		-	-	-	-
Drawn down from General Trustees		5,200	-	5,200	6,171
Playgroup		7,376	-	7,376	15,839
		-----	-----	-----	-----
		97,080	-	97,080	176,988
Assets and Investments					
Sale of fixed assets		-	-	-	-
Sale of Investments		-	-	-	-
		-----	-----	-----	-----
Total Receipts		97,080	-	97,080	176,988
Payments					
Cost of Generating Funds	4	2,016	-	2,016	-
Charitable Activities	4	88,821	600	89,421	208,000
Governance Costs	4	-	-	-	-
		-----	-----	-----	-----
		90,837	600	91,437	208,000
Assets & Investments					
	4	-	-	-	-
		-----	-----	-----	-----
Total Payments		90,837	600	91,437	208,000
		-----	-----	-----	-----
Excess/(Deficit) of Receipts over Payments for the year before transfers		6,243	(600)	5,643	(31,012)
Transfers	2	-	-	-	-
		-----	-----	-----	-----
Excess/(Deficit) of Receipts over Payments		6,243	(600)	5,643	(31,012)
		=====	=====	=====	=====

Maxwell Mearns Castle Parish Church
Statement of Balances
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Bank and Deposit Balances					
Bank and deposit balances brought forward		94,471	20,620	115,091	146,103
Movement in year:					
Excess/(Deficit) of Receipts over Payments		6,243	(600)	5,643	(31,012)
		-----	-----	-----	-----
Bank and deposit balances carried forward	2	100,714	20,020	120,734	115,091
		=====	=====	=====	=====
Investments at market value					
None		-	-	-	-
		=====	=====	=====	=====
Assets					
Buildings	7	-	130,000	130,000	130,000
Equipment	7	-	5,431	5,431	7,938
Gift Aid Receivable		17,000	-	17,000	7,000
		-----	-----	-----	-----
		17,000	135,431	152,431	144,938
		=====	=====	=====	=====
Liabilities					
Giving to Grow		1,253	-	1,253	-
Accruals		5,000	-	5,000	5,000
		=====	=====	=====	=====

The accounts were approved by the Trustees on 24/2/26 and signed on their behalf by:



Session Clerk



Treasurer

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2024

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.

2. Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<i>Unrestricted funds</i>					
Playgroup	1,520	7,376	(13,481)	4,585	-
General Fund	92,951	89,704	(77,356)	(4,585)	100,714
	-----	-----	-----	-----	-----
	94,471	97,080	(90,837)	-	100,714
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Missionary	2	-	-	(2)	-
Christian Support	618	-	(600)	2	20
Y&C Workers	20,000	-	-	-	20,000
	-----	-----	-----	-----	-----
	20,620	-	(600)	-	20,020
	-----	-----	-----	-----	-----
<i>Total Funds</i>	-----	-----	-----	-----	-----
	115,091	97,080	(91,437)	-	120,734
	=====	=====	=====	=====	=====

Purposes of Funds

Playgroup - this covers fees and fundraising income received less the running costs incurred. The Playgroup was closed in June.

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.

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 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
Offerings	46,788	-	46,788	114,184
Tax Recovered on Gift Aid Donations	-	-	-	21,347
Other Donations	432	-	432	873
	=====	=====	=====	=====
	47,220	-	47,220	136,404
	=====	=====	=====	=====
4. Analysis of Payments				
<i>Cost of Generating funds</i>				
Costs re letting manse	2,016	-	2,016	-
	=====	=====	=====	=====
<i>Charitable Activities</i>				
Giving to Grow/M&M allocation	24,928	-	24,928	90,196
Presbytery Dues	6,396	-	6,396	5,399
Minister's expenses	416	-	416	1,570
Locum	6,835	-	6,835	-
Pulpit Supply	2,034	-	2,034	263
Council Tax	361	-	361	3,589
Other Salary Costs	12,903	-	12,903	54,150
Fabric repairs & maintenance	6,892	-	6,892	14,539
Heat and light	12,549	-	12,549	8,603
Insurance	4,931	-	4,931	4,728
Water charges	-	-	-	104
Cleaning	4,533	-	4,533	5,839
Ground maintenance	1,226	-	1,226	1,356
Photocopier	53	-	53	434
CCLI	1,366	-	1,366	1,301
Telephone	600	-	600	614
Computer & AV costs	362	-	362	681
Other Office costs	2,119	-	2,119	2,124
Youth Work expenses	117	-	117	4,271
Local Outreach	200	600	800	3,954
Distributions to Missions	-	-	-	4,285
	=====	=====	=====	=====
	88,821	600	89,421	208,000
	=====	=====	=====	=====
<i>Governance Costs</i>				
Independent Examiner's Fee	-	-	-	-
	=====	=====	=====	=====
<i>Other Payments</i>				
Purchase of Fixed Assets - Equipment	-	-	-	-
	=====	=====	=====	=====
Total	90,837	600	91,437	208,000
	=====	=====	=====	=====

Maxwell Mearns Castle Parish Church
Notes forming part of the accounts
for the year ended 31 December 2024

5. Trustee Remuneration and Related Party Transactions

During the year £777 was paid in respect of council tax and travel expenses for the former minister. and one trustee received £282 in respect of travel expenses during the year. In addition Norman MacKenzie received £900 in respect of pulpit supply.

Mr A Leonard's company received £2,947 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 £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

7. Fixed Assets

	Manse	Other		
	£	Buildings	Equipment	Total
	£	£	£	£
Cost/Book Value at 1 Jan 2024	130,000	-	7,938	137,938
Purchased during year	-	-	-	-
Disposals during year	-	-	-	-
Depreciation for year	-	-	(2,507)	(2,507)
	-----	-----	-----	-----
Cost/Book Value at 31 Dec 2024	130,000	-	5,431	135,431
	=====	=====	=====	=====

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 2024

8. Distributions to Missions

	2024	2023
	£	£
H McNicol - support for her work with CARE	-	500
Mark & Debbie MacLachlan - to support their work with Serving in Mission	-	500
Scripture Union - to support development at Altnacriche	-	500
Lodging House Mission	-	450
Hope for Glasgow	-	450
David and Joyce Swan - 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 Stewart Anderson's work in East Renfrewshire		290
Union Church Manila	-	250
	-----	-----
	-	4,285
	=====	=====

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.

10. Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	326	-
ER Good Causes	326	-
	-----	-----
	652	-
	=====	=====

Maxwell Mearns Castle Parish Church
Year ended 31 December 2024
Appendix

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

	2024 £	2023 £
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>1,674</u>	<u>1,187</u>