

# **Maxwell Mearns Castle Parish Church**

**Year ended 31 December 2022**

## **CONGREGATIONAL ACCOUNTS**

**Congregation Number: 160874**

**Scottish Charity Number: SC017317**

The Trustees present the annual report and financial statements for Maxwell Mearns Castle Parish Church ("MMCP") for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 13 and 14 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

## **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in its 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. Maxwell Mearns Castle Parish Church holds services of worship alongside other activities. An update is given below.

## **The Aim of Maxwell Mearns Castle Church**

Our aim as a congregation of Christ's people is to "glorify God and enjoy him forever"! Our desire is to "make" disciples of Jesus Christ and to be mature disciples of Jesus. We share in the incredible privilege of worshipping our Triune God together each week with our lips in praise and with our lives daily. We delight to see older and younger from our community come into a saving faith in Jesus Christ and finding the blessing of walking by His light and love.

## **National Context**

The Church of Scotland has embarked on a radical plan to cut buildings and ministry posts throughout Scotland. This has had a hugely negative impact throughout Scotland's congregations and wearied our own elders. The ongoing discussions with local parishes have created uncertainty in our Congregation. The Presbytery Planning process, coupled to other theological/moral changes effected through the General Assembly, has made the fulfilling of our aims locally more challenging but even more essential.

## **Worship and Ministry**

Worship is at the heart of our church life as we seek to praise God, listen to His word and respond in prayer and service. The year of 2022 began with a desire to put COVID behind us. Numbers in worship began to increase. We closed the year with super services in December celebrating the birth of Jesus with a Christmas Musical evening and wonderful extremely well attended Christmas Eve (about 170) and Christmas Day services (over 100). We were able to have Christmas Messy Church on Christmas Eve also.

We continue to be indebted to the many in our Congregation with technical, audio and visual skills. Our ministry on social media has become significant for us. A number of the Congregation participate from home and some join the service via the recording later (usually with about 140 views within a week).

Having resumed worship in the premises it was of great encouragement to be led by our praise band, singers and several from the Congregation. We continue to enjoy the sharing of many gifts on Sunday mornings as numerous members of the Congregation take part in addressing the children, praying and reading the bible.

In addition to morning worship, we had evening gatherings to think about personal outreach.

### **Leadership**

In keeping with biblical principles and our formal church polity, our Congregational life is overseen by “elders” and a delegated Financial Board. We are blessed with two gifted and united leadership teams. We have been so grateful for the hard work of our Board Chairman, Jack Geddes and the manner in which he conducted his seven years as Chairman. We are delighted to have a new Chairman in Calum McPhail.

Increasing time and prayer has been given to the emerging new Presbytery Plan which hopes to cut significantly the numbers of ministry posts and Congregations. The Congregation has secured the right to remain as an individual Congregation. The Presbytery’s decision on our continued use of our buildings and what share of a minister we might be allocated remains undecided.

### **Pastoral Care**

The Pastoral Care Team continues to provide additional care alongside the elders and minister. We were saddened to lose two of our long standing members to death. Both had contributed significantly to our church life - physical and spiritual aspects.

### **Prayer**

The Congregation continued its commitment to prayer. Around twenty folks continued to meet to pray on a Thursday evening (“The Pulse”) and this began in person once more. We had a blended time with some on Zoom. “The Pray Now Group” was very active as numerous concerns of a pressing nature were passed down the Whatsapp group for prayer.

### **Home Groups**

Our five home groups continued during the year and recommenced in-person and by Zoom.

### **The Castle Coffee Club**

This ministry which serves the elderly resumed in 2022 and though smaller in number, has been a wonderful place of fellowship for those attending.

### **The Praise Band and Audio Visual**

The Praise Band with guitars, drums, violin and singers continue to assist in leading worship wonderfully. We have a growing Audio-Visual Team which assists us in facilitating worship and live-streaming services. The team has been bolstered by three new young men.

### **Young People’s Work**

Toddlers: Toddler groups resumed on Monday and Tuesdays. Both groups have begun to grow in numbers again,

having been stopped because of COVID restrictions. Both days are led by our Children and Family worker.

Playgroup: The Castle Playgroup recommenced in January. Changes to council funding of registered playgroup places has meant lower number of children applying. There were sufficient applicants to run four days (Tuesday-Friday). One of our longest serving members of staff retired and she has been replaced by two new staff who share her hours.

Crèche: The Crèche recommenced but with just one or two infants and at the back of the youngest HizKidz class.

Holiday Club: We held a great summer club and numbers were back up to about 70.

Hizkidz and Teenage Work: We were delighted to appoint a new Youth Worker in the middle of the year. The ministry among teens and younger children continue under the oversight of our Children and Family Worker and the new Youth Worker along with Congregational volunteers. Though not under the governance of our elders, our Children and Family Worker runs four Girlguiding units (100 girls aged 5-18) on our premises and assisted by some in the Congregation. They are present in at least two services of worship each year.

Student Work: A group of post-high-school young people continue to meet for bible study and social events with the Youth Worker (a group even went on holiday to Portugal in the summer).

Schools: The Minister continues as Chaplain to Mearns Castle High School and Assemblies recommenced. The Christmas assembly was shared with a Rabbi and Imman. We participate in leading SU groups in the High School and Mearns Primary School.

Our Children and Family Worker continued to undertake assemblies at Mearns Primary and had a part in shared assemblies in other local primary schools. (We have been blessed with the ability to employ a part-time Children and Family worker and a full-time Youth worker. They have worked well with the Congregation and with one another.)

## **Outreach**

Our area has an influx of Hong Kongers. We had two "Welcome presentations" on Health Care and Education during the year. We hosted a Fireworks night with 100 present. We have now begun to use a translator App in worship on Sunday mornings.

We led an Alpha course early in the year and followed this up with a social lunch and speaker to all who had come to an Alpha course (we had 36 guests). Late in the year we held a "Hope Explored" course and then a film afternoon with "A Case For Christ". Christy Ringrose/Campbell had a concert evening.

At Easter we had a great evening called "Easter in the Light". Using music, the scriptures, testimony and preaching we had a great evening of resurrection hope. About 150 attended. We also had a Christmas Musical Night with a newly formed Congregational choir. The praise band also participated. It was a wonderful evening of praise.

We continue a relationship with East Renfrewshire Good Causes. We store food/toiletries, deliver packages to needy homes and joint finance the personal needs of local residents.

We had a great Fun Day organised by the Playgroup staff. The premises were taken over by various activities and there was a huge turnout from the community. We were delighted to continue our Blythwood Shoe Box initiative on our premises at Christmas and over 5000 boxes were checked and dispatched to Moldova and other Eastern European countries.

We continued our financial support of various missions and missionaries overseas as well as partnering locally with East Renfrewshire Good Causes in the support of local families in need.

### **Property**

We were hugely grateful to those who worked on the property during the year. We had considerable challenges with water ingress in the sanctuary entrance and lack of heating in the halls. The heating was resolved and the water ingress is under control but a final remedy still a work-in-progress.

### **Ecumenical Relations**

We continue to accept opportunities to share in events with the local Baptist Church and Independent Evangelical Churches. One of our elders continues to chair the local Peace and Justice Forum.

### **Overview**

Despite the challenges of emerging from Covid-19 conditions it has been busy but encouraging year in our Congregational life.

### **Financial review**

The net surplus across all restricted and unrestricted funds was lower than the previous year and amounted to £1,775 (2021: £99,316).

One significant source of income in 2021 was from donations from the Congregation in response to the National Giving Day project. This did not recur in 2022, but the Congregation did continue to support the work of the church in a substantial way and donations and offerings increased to £174,447 (2021: £170,877). In 2021, other non-recurring income totalling £25,132 had been received as a grant to develop church premises and the final instalments of the government's job retention scheme. Income in 2022 did increase in other areas, including hall rental income as groups returned to use the church premises, and from fees raised from a full year of operation for the Playgroup. The church flat was leased to a family and a share of the rental income for the tenancy agreement with the Church of Scotland was returned to Maxwell Mearns Castle Parish Church.

Expenditure in the unrestricted funds fell by £2,681 to £184,587 (2021: £187,268). This included a reduction in the contribution to Church of Scotland, offset by an increase in property costs. A vacancy in the Youth worker position was filled during the year and expenditure against the Youth and Family fund that that was created in 2021 from the National Giving Day project, returned to budgeted level.

In the balance sheet, a fixed asset addition arose from investment in a new heating system for the Sanctuary at a cost of £12,534. Cash balances increased to £146,103 (2021: £132,054).

At the end of the year, the total Charity funds had increased to £289,732 (2021: £287,957).

### Unrestricted Reserves Policy

Reserves are held to provide sufficient working capital to cover the ongoing obligations of the Church, including payments to central funds of the Church of Scotland to support other Congregations, staff costs, property maintenance and other running costs. At the end of the year, the Congregation had unrestricted funds of £82,776 (2021: £60,467), made up of the General Fund of £80,961 (2021: £60,078) and the Playgroup Fund reserves of £1,815 (2021: £389).

A breakdown of assets and liabilities between unrestricted, designated and restricted funds is given in note 11.

**Risk Management:** The principal risks facing the Charity are as follows:

**Premises:** The Church sanctuary and halls complex are around 49 years old and consequently require ongoing maintenance. To minimise the risks involved property maintenance requirements are reported and discussed at every meeting of the Congregational Board.

**Mearns Castle:** 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 is attached to the Sanctuary and is a 15th century building Grade A Listed "At Risk." The Kirk Session and Congregational Board continue to explore methods of mitigating the risk of the castle to the Congregation.

### Structure, Governance and Management

The Congregation is a registered Charity, number SC017317, and is administered in accordance with the terms of the Model Deed of Constitution approved by the General Assembly of the Church of Scotland in 1994, and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. 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. The Congregational Board is chaired by the Chairman of the Board and normally meets eight times in a year. The Kirk Session which normally also 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.

## Reference and Administrative Information

### Trustees

The Trustees who served during the year and up to the date of signing the accounts were as follows:

#### Members of the Kirk Session

C Amery-Behr	D Merriman
S Anderson	A McDougall
W Bell	D McDougall
I Forgie	A McLellan
J Geddes	S McLellan
A Halliday	J McNicol
M Halliday	M McNicol
Rev Dr S Kirkland	M McNicol
G Lipsett	C McPhail
A Little	P Siviter
S Martin	E Smith
	M Weatherill

#### Members of the Congregational Board

B Adkins	A Smith
B Bell	<i>resigned Mar 2022</i>
C Bell	S Urquhart
T Brown	B Waugh
	<i>resigned Feb 2023</i>
K Campbell	
S Cunningham	<i>appointed Mar 2022</i>
L Hamilton	
G Leonard	
S Little	<i>appointed Mar 2022</i>
S Pryce	<i>resigned Mar 2022</i>

## **Principal Office Bearers**

Minister	Reverend Dr Scott Kirkland
Session Clerk:	Andrew Little
Chairman of the Congregational Board:	Calum McPhail (appointed May 2022) Jack Geddes (retired May 2022)
Treasurer:	Kenneth Taggart CA

## **Principal Office**

Waterfoot Road  
Newton Mearns  
Glasgow  
G77 5RE

<b>Charity Registration Number:</b>	<b>SC017317</b>
<b>Congregation Reference Number:</b>	<b>160874</b>

## **Independent Examiner**

R Coulter CA  
91 Hillend Road  
Clarkston  
G76 7XT

## **Bankers**

Virgin Money, The Avenue, Newton Mearns



## **Trustees: Responsibilities in Relation to the Financial Statements**

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the Charity Trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities Statement of Recommended Practice;
- make judgements and estimates that are 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;
- 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 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 (as amended). 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.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information on the Congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf

C McPhail

Chairman

20 February 2023

## **Independent Examiner's Report to the Trustees of Maxwell Mearns Castle Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2022 which are set out on pages 11 to 24.

### **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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My 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 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 8 of the 2006 Accounts Regulations (as amended) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R Coulter CA  
91 Hillend Road  
Clarkston  
G76 7XT

13 March 2023

Maxwell Mearns Castle Parish Church  
Year ended 31 December 2022  
Financial Statements and Notes

Statement of Financial Activities Year ended 31 December 2022	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income and endowments from :</b>							
Donations and Legacies	1	174,447	8,429	182,876	170,877	90,167	261,044
Income from charitable activities	2	19,727	-	19,727	8,577	-	8,577
Income from trading activities	3	17,075	-	17,075	9,758	-	9,758
Income from the General Trustees		5,670	-	5,670	-	-	-
Gain on sale of asset		2,483	-	2,483	-	-	-
Government Grants	4	-	-	-	6,931	18,201	25,132
Interest received		574	-	574	38	-	38
<b>Total income</b>		<b>219,976</b>	<b>8,429</b>	<b>228,405</b>	<b>196,181</b>	<b>108,368</b>	<b>304,549</b>
<b>Expenditure on Charitable activities:</b>							
Mission & Outreach		104,197	11,816	116,013	116,767	7,609	124,376
Employment Costs		22,849	16,096	38,945	20,751	6,092	26,843
Property Costs		50,056	13,556	63,612	45,315	3,500	48,815
Office Costs		7,485	575	8,060	4,435	764	5,199
<b>Total expenditure</b>	5	<b>184,587</b>	<b>42,043</b>	<b>226,630</b>	<b>187,268</b>	<b>17,965</b>	<b>205,233</b>
<b>Net income / (expenditure) before gains and losses on investments</b>		<b>35,389</b>	<b>(33,614)</b>	<b>1,775</b>	<b>8,913</b>	<b>90,403</b>	<b>99,316</b>
Net gains / (losses) on investments		-	-	-	-	-	-
<b>Net income / (expenditure)</b>		<b>35,389</b>	<b>(33,614)</b>	<b>1,775</b>	<b>8,913</b>	<b>90,403</b>	<b>99,316</b>
Transfers between Funds	13	(13,080)	13,080	-	-	-	-
<b>Net movement in funds</b>		<b>22,309</b>	<b>(20,534)</b>	<b>1,775</b>	<b>8,913</b>	<b>90,403</b>	<b>99,316</b>
<b>Reconciliation of funds :</b>							
<b>Total funds brought forward</b>		<b>60,467</b>	<b>227,490</b>	<b>287,957</b>	<b>51,554</b>	<b>137,087</b>	<b>188,641</b>
<b>Movement</b>		<b>22,309</b>	<b>(20,534)</b>	<b>1,775</b>	<b>8,913</b>	<b>90,403</b>	<b>99,316</b>
<b>Total funds carried forward</b>	13	<b>82,776</b>	<b>206,956</b>	<b>289,732</b>	<b>60,467</b>	<b>227,490</b>	<b>287,957</b>

**Maxwell Mearns Castle Parish Church**  
**Year ended 31 December 2022**  
**Financial Statements and Notes**

<b>Balance Sheet</b>					
<b>At 31 December 2022</b>	<b>Note</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible assets	8		140,445		130,000
<b>Total Fixed Assets</b>			<u>140,445</u>		<u>130,000</u>
<b>Current Assets</b>					
Debtors	9	9,347		30,931	
Cash at bank and in hand		146,103		132,054	
<b>Total current assets</b>		<u>155,450</u>		<u>162,985</u>	
<b>Liabilities</b>					
Creditors falling due within one year	10	<u>(6,163)</u>		<u>(5,028)</u>	
<b>Net Current Assets</b>			149,287		157,957
<b>Net Assets</b>			<u>289,732</u>		<u>287,957</u>
<b>The funds of the charity</b>					
Restricted income funds		206,956		227,490	
Unrestricted income funds		<u>82,776</u>		<u>60,467</u>	
<b>Total charity funds</b>	<b>13</b>		<u>289,732</u>		<u>287,957</u>

The accounts were approved by the Congregational Board on 20 February 2023 and signed on their behalf by:

C McPhail

K Taggart CA

Chairman

Treasurer

### **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 Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS102.

### **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.

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.

### **Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Donated services and facilities**

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

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the Bank.

## **Accounting Policies (continued)**

### **Fixed Assets**

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. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

The Manse is recorded in the financial statements as the deeds are held in the names of the office bearers of Maxwell Mearns Castle Parish Church.

All tangible fixed assets having a value to the Charity greater than one year, other than those acquired for specific purposes, are capitalised. Items costing less than £10,000 are not considered to be capital expenditure and so are charged as resources expended during the period.

No depreciation is provided on the Manse as both any depreciation charge and accumulated depreciation are not considered material because the asset has a very long useful life and the estimated residual value is greater than the carrying value of the asset. The Manse is subject to an annual impairment review.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful life as follows:

Plant and equipment: 5 years

### **Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

### **Taxation**

Maxwell Mearns Castle Parish Church 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 VAT.

**Maxwell Mearns Castle Parish Church**  
**Year ended 31 December 2022**  
**Financial Statements and Notes**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>1. Donations and Legacies</b>						
Offerings	144,782	5,080	149,862	139,736	5,110	144,846
Tax recovered on Gift Aid	27,519	1,475	28,994	29,611	13,393	43,004
National Giving Day	-	-	-	-	63,821	63,821
Other Donations	2,146	1,874	4,020	1,530	7,843	9,373
	<b>174,447</b>	<b>8,429</b>	<b>182,876</b>	<b>170,877</b>	<b>90,167</b>	<b>261,044</b>
<b>2. Income from charitable activities</b>						
Income - Regular (Church Organisations)	-	-	-	-	-	-
Income - PlayGroup	19,727	-	19,727	8,577	-	8,577
Income - Youth activities	-	-	-	-	-	-
Income - Weddings and funerals	-	-	-	-	-	-
Income - Special Events	-	-	-	-	-	-
	<b>19,727</b>	<b>-</b>	<b>19,727</b>	<b>8,577</b>	<b>-</b>	<b>8,577</b>
<b>3. Income from other trading activities</b>						
Income - Hire of Church Buildings	17,075	-	17,075	9,758	-	9,758
	<b>17,075</b>	<b>-</b>	<b>17,075</b>	<b>9,758</b>	<b>-</b>	<b>9,758</b>
<b>4. Government Grants</b>						
Job Retention Scheme	-	-	-	6,931	-	6,931
Other Government Grant	-	-	-	-	18,201	18,201
	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,931</b>	<b>18,201</b>	<b>25,132</b>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>5. Analysis of Expenditure</b>						
Ministries and Mission Allocation	93,822	-	93,822	83,919	-	83,919
Presbytery Dues	5,368	-	5,368	6,570	-	6,570
Minister's Expenses	1,584	-	1,584	1,551	-	1,551
Pulpit Supply	554	-	554	285	-	285
Youth Work	-	1,828	1,828	23,399	649	24,048
Training & Seminars	-	-	-	297	-	297
Local Outreach	2,819	2,038	4,857	746	960	1,706
Distribution to Missions	50	7,950	8,000	-	6,000	6,000
<b>Mission &amp; Outreach</b>	<b>104,197</b>	<b>11,816</b>	<b>116,013</b>	<b>116,767</b>	<b>7,609</b>	<b>124,376</b>
<b>Employment Costs</b>	<b>22,849</b>	<b>16,096</b>	<b>38,945</b>	<b>20,751</b>	<b>6,092</b>	<b>26,843</b>
Fabric Repairs & Maintenance	19,502	11,467	30,969	19,827	-	19,827
Heat and light	11,393	-	11,393	10,232	-	10,232
Council Tax	2,778	-	2,778	5,183	-	5,183
Cleaning Materials	7,739	-	7,739	3,363	-	3,363
Ground maintenance	1,729	-	1,729	1,600	-	1,600
Water charges	1,894	-	1,894	580	-	580
Insurance	5,021	-	5,021	4,530	-	4,530
Depreciation	-	2,089	2,089	-	3,500	3,500
<b>Property Costs</b>	<b>50,056</b>	<b>13,556</b>	<b>63,612</b>	<b>45,315</b>	<b>3,500</b>	<b>48,815</b>
Photocopier Charges	2,607	-	2,607	404	-	404
Copyright Licenses	1,263	-	1,263	1,105	-	1,105
Telephones	772	-	772	771	-	771
Software/Hardware & AV Equipment	630	490	1,120	64	739	803
Other General Expenses	2,213	85	2,298	2,091	25	2,116
<b>Office Costs</b>	<b>7,485</b>	<b>575</b>	<b>8,060</b>	<b>4,435</b>	<b>764</b>	<b>5,199</b>
<b>Total Expenditure on Charitable activities</b>	<b>184,587</b>	<b>42,043</b>	<b>226,630</b>	<b>187,268</b>	<b>17,965</b>	<b>205,233</b>

	2022 £	2021 £
<b>6. Staff costs and numbers</b>		
Salaries	38,409	47,638
Social security costs	148	-
Pension costs	79	450
<b>Total</b>	<b>38,636</b>	<b>48,088</b>

The average number of employees during the year, calculated on the basis of headcount, was as follows :

Ministerial support	1	1	
Youth ministry	1	1	
Outreach ministry	1	1	ions
Playgroup ministry	4	3	er's
	<u>7</u>	<u>6</u>	d in the

minimum stipend was £28,700 and the maximum stipend (in the 5<sup>th</sup> and subsequent years) was £35,269.

## 7. Trustee Remuneration and Related Party Transactions

During the year Trustees, or persons connected to a Trustee, received payments for reimbursement of expenses or salary or benefits totalling £20,337 as follows:

Rev Dr Scott Kirkland (Minister) was reimbursed expenses including the purchase of Christian teaching materials and phone/internet charges for the manse, received expenses directly from Church of Scotland and received the benefit of council tax payments for the manse totalling:	£6,649
Mrs Susan Amery-Behr, the wife of Mr Charles Amery-Behr who was a member of the Kirk Session, received remuneration in respect of her position as the Church Secretary and was reimbursed for expenses totalling:	£6,679
Mrs Fiona Waugh, the wife of Mr Brian Waugh who was a member of the Congregational Board, received remuneration in respect of her position in the Playgroup leadership team	£4,888
Mr Sandy Leonard, the husband of Mrs Gloria Leonard who was a member of the Congregational Board, provided electrical maintenance services for which his company was paid:	£1,733
Mr Calum McPhail, who was a member of the Kirk Session was reimbursed expenses relating to property maintenance totalling:	£388

The Trustees contributed offerings of £51,166 to the Church funds during the year.



## 8. Tangible Fixed Assets

	Buildings £	Plant and Equipment £	Total £
<b>Cost</b>			
At 1 January 2022	130,000	17,500	147,500
Additions	-	12,534	12,534
Disposals	-	-	-
At 31 December 2022	<u>130,000</u>	<u>30,034</u>	<u>160,034</u>
<b>Depreciation</b>			
At 1 January 2022	-	17,500	17,500
Charge for year	-	2,089	2,089
Disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>19,589</u>	<u>19,589</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>130,000</u>	<u>10,445</u>	<u>140,445</u>
At 1 January 2022	<u>130,000</u>	<u>-</u>	<u>130,000</u>

The buildings consist of the Manse. The Trustees have carried out an impairment review based on quoted selling prices of similar local properties, and have concluded that the net realisable value of the property is greater than its net book value.

**Maxwell Mearns Castle Parish Church**  
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<b>9. Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Gift Aid tax recoverable	7,000	20,142
Trade Debtors	292	358
Prepayments & accrued income	2,055	2,039
Other debtors	-	8,392
	<u>9,347</u>	<u>30,931</u>

**10. Creditors**

	<b>2022</b>	<b>2021</b>
	£	£
Trade Creditors	3,026	2,856
Accruals	2,540	2,046
Other Creditors	597	126
	<u>6,163</u>	<u>5,028</u>

**11. Analysis of Net Assets Among Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£	£
Fixed Assets	-	-	140,445	140,445
Current Assets	87,124	1,815	66,511	155,450
Current Liabilities	(6,163)	-	-	(6,163)
<b>Net assets at 31 December 2022</b>	<u>80,961</u>	<u>1,815</u>	<u>206,956</u>	<u>289,732</u>

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£	£
Fixed Assets	-	-	130,000	130,000
Current Assets	65,106	389	97,490	162,985
Current Liabilities	(5,028)	-	-	(5,028)
<b>Net assets at 31 December 2021</b>	<u>60,078</u>	<u>389</u>	<u>227,490</u>	<u>287,957</u>

ts from the contribution made by volunteers who give their time and talents willingly for the benefit of 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.

**Maxwell Mearns Castle Parish Church**  
**Year ended 31 December 2022**  
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**13. Movements in Funds**

	At 1 January 2022	Income	Transfers	Expenditure	At 31 December 2022
	£	£	£	£	£
<b>Restricted Funds</b>					
Fixed Assets Capital Reserve	130,000	-	12,534	(2,089)	140,445
Missionary Fund	3,932	5,919	-	(8,032)	1,819
Local Outreach	(796)	-	796	-	-
Christian Support Fund	720	2,510	768	(1,552)	2,446
Sanctuary Improvement Fund	1,018	-	(1,018)	-	-
Adapt & Thrive Fund	17,462	-	-	(11,449)	6,013
Y&C Workers Fund	75,154	-	-	(18,921)	56,233
	<u>227,490</u>	<u>8,429</u>	<u>13,080</u>	<u>(42,043)</u>	<u>206,956</u>
<b>Unrestricted Funds</b>					
General Fund	60,078	200,249	(13,080)	(166,286)	80,961
Playgroup	389	19,727	-	(18,301)	1,815
	<u>60,467</u>	<u>219,976</u>	<u>(13,080)</u>	<u>(184,587)</u>	<u>82,776</u>
<b>Total Funds</b>	<u><b>287,957</b></u>	<u><b>228,405</b></u>	<u><b>-</b></u>	<u><b>(226,630)</b></u>	<u><b>289,732</b></u>

	At 1 January 2021	Income	Transfers	Expenditure	At 31 December 2021
	£	£	£	£	£
<b>Restricted Funds</b>					
Fixed Assets Capital Reserve	133,500	-	-	(3,500)	130,000
Missionary Fund	3,312	6,645	-	(6,025)	3,932
Local Outreach	5,945	-	-	(6,741)	(796)
Christian Support Fund	1,680	-	-	(960)	720
Sanctuary Improvement Fund	(7,350)	8,368	-	-	1,018
Adapt & Thrive	-	18,201	-	(739)	17,462
Y&C Wokers Fund	-	75,154	-	-	75,154
	<u>137,087</u>	<u>108,368</u>	<u>-</u>	<u>(17,965)</u>	<u>227,490</u>
<b>Unrestricted Funds</b>					
General Fund	47,684	184,943	-	(172,549)	60,078
Playgroup	3,870	11,238	-	(14,719)	389
	<u>51,554</u>	<u>196,181</u>	<u>-</u>	<u>(187,268)</u>	<u>60,467</u>
<b>Total Funds</b>	<u><b>188,641</b></u>	<u><b>304,549</b></u>	<u><b>-</b></u>	<u><b>(205,233)</b></u>	<u><b>287,957</b></u>

depreciation  
al needs of  
gencies are

- **Local Outreach** - this fund was established to support local outreach initiatives. In 2022 the balance on this fund was transferred to the Christian Support fund.
- **Christian Support Fund** - this fund was established to support those locally in financial need.
- **Sanctuary Improvement Fund** – the specific improvements to the sanctuary for which this fund was established were completed in 2020. In 2022 the remaining balance was transferred to the General Fund.

**Purposes of Restricted Funds, continued**

- **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 Youth and Children's Workers

**Purposes of Designated Fund**

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

#### **14. Contingent Liability**

As noted on page 5, 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 and is a 15th century building Grade A Listed "At Risk."

In 2019, a meeting took place with representatives from the General Trustees and Glasgow Presbytery to discuss the way forward for Mearns Castle following concerns over the risk to the Congregation and general public from the effects of deterioration of the castle fabric. Following the meeting, some work was carried out including sealing of 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 this 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.

## **15 Distribution to Missions & other Christian charities**

<b>Personal gifts to the Church (including gift aid) for use in its wider Mission work were disbursed from the Missionary Fund as</b>	
Restore Ministry	to support its work with Ukrainian orphans in schooling and accomodation
Lodging House Mission	to support its work with the homeless, vulnerable & socially excluded in Glasgow
Every Home for Christ	to support Stewart Anderson's work in East Renfrewshire
St Andrews University Christian Union	to support their work with University students
Fundatia Dayspring Foundation, Romania	to support its work in Christian schooling and Christian teacher's wages
Navigators	to support S & M Smith's mission work with students at Shizuoka, Japan
Hope for Glasgow	to support their work providing a Christian response to the drug death crisis in Glasgow
Union Church Manila	to support its work with scholarship support and typhoon relief
Hilki and Denida Berisha	to support their work church planting in Kosovo.
Operation Mobilisation	to support Andrew and Susan Alexander in their work with the charity
Christian Mission in Peru	to support Amy McConachy's dental work on a Christian medical ship
Scripture Union	to support development of their facility at Lendrick Muir
Dundee University Christian Union	to support their work with University students
Edinburgh University Christian Union	to support their work with University students
CERTAS	to support their charitable activities in providing Christian counselling
Africa Word & B & M Arthur	to support their work in biblical ministry training at Dumisani Institute, South Africa
St Luke's Hospital	to support its work at Hiranpur, India
D & J Swan	to support their mission work generally in the Edinburgh area
Dr Rebecca Dodds	to support her work for Mission Africa

## **15 Distribution to Missions & other Christian charities (continued)**

**The Congregational Board authorised the disbursement from the General Fund to support Missionary and other charitable funds**

Maxwell Mearns Christian Support fund	to support the work of East Renfrewshire Good Causes helping neighbours in the parish area
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## **Retiring collections for third parties (not part of church income)**

SU Holidays  
 Hope for Glasgow  
 20 schemes  
 The Well

**Maxwell Mearns Castle Parish Church**  
**Year ended 31 December 2022**  
**Financial Statements and Notes**

**16 Restricted Funds**

**2022**

**INCOME**

Donations and Legacies

**TOTAL INCOME**

**EXPENDITURE**

Distribution to Missions

Fabric Repairs & Maintenance

Employment Costs

Youth Work

Software/Hardware & AV Equipment

Other General Expenses

Depreciation

Local Outreach

**TOTAL EXPENDITURE**

**Balance at 1 January 2022**

Excess Income/(Expenditure)

Inter fund transfers

**Balance at 31 December 2022**

	FIXED ASSET FUND £	MISSIONARY FUND £	LOCAL OUTREACH £	CHRISTIAN SUPPORT £	SANCTUARY IMPROVEMENT £	ADAPT & Y&C WORKER THRIVE FUND £	Y&C WORKER FUND £
Donations and Legacies	-	5,919	-	2,510	-	-	-
<b>TOTAL INCOME</b>	-	<b>5,919</b>	-	<b>2,510</b>	-	-	-
<b>EXPENDITURE</b>							
Distribution to Missions	-	7,950	-	-	-	-	-
Fabric Repairs & Maintenance	-	-	-	-	-	11,449	-
Employment Costs	-	-	-	-	-	-	16,091
Youth Work	-	-	-	-	-	-	1,821
Software/Hardware & AV Equipment	-	-	-	-	-	-	491
Other General Expenses	-	82	-	-	-	-	-
Depreciation	2,089	-	-	-	-	-	-
Local Outreach	-	-	-	1,552	-	-	481
<b>TOTAL EXPENDITURE</b>	<b>2,089</b>	<b>8,032</b>	-	<b>1,552</b>	-	<b>11,449</b>	<b>18,922</b>
<b>Balance at 1 January 2022</b>	130,000	3,932	(796)	720	1,018	17,462	75,154
Excess Income/(Expenditure)	(2,089)	(2,113)	-	958	-	(11,449)	(18,922)
Inter fund transfers	12,534	-	796	768	(1,018)	-	-
<b>Balance at 31 December 2022</b>	<b>140,445</b>	<b>1,819</b>	-	<b>2,446</b>	-	<b>6,013</b>	<b>56,232</b>

**2021**

**INCOME**

Donations and Legacies

Other Government Grant

**TOTAL INCOME**

**EXPENDITURE**

Distribution to Missions

Employment Costs

Youth Work

Software/Hardware & AV Equipment

Other General Expenses

Depreciation

Local Outreach

**TOTAL EXPENDITURE**

**Balance at 1 January 2021**

Excess Income/(Expenditure)

Inter fund transfers

**Balance at 31 December 2021**

	FIXED ASSET FUND £	MISSIONARY FUND £	LOCAL OUTREACH £	CHRISTIAN SUPPORT £	SANCTUARY IMPROVEMENT £	ADAPT & Y&C WORKER THRIVE FUND £	Y&C WORKER FUND £
Donations and Legacies	-	6,645	-	-	8,368	-	75,154
Other Government Grant	-	-	-	-	-	18,201	-
<b>TOTAL INCOME</b>	-	<b>6,645</b>	-	-	<b>8,368</b>	<b>18,201</b>	<b>75,154</b>
<b>EXPENDITURE</b>							
Distribution to Missions	-	6,000	-	-	-	-	-
Employment Costs	-	-	6,092	-	-	-	-
Youth Work	-	-	649	-	-	-	-
Software/Hardware & AV Equipment	-	-	-	-	-	739	-
Other General Expenses	-	25	-	-	-	-	-
Depreciation	3,500	-	-	-	-	-	-
Local Outreach	-	-	-	960	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>3,500</b>	<b>6,025</b>	<b>6,741</b>	<b>960</b>	-	<b>739</b>	-
<b>Balance at 1 January 2021</b>	133,500	3,312	5,945	1,680	(7,350)	-	-
Excess Income/(Expenditure)	(3,500)	620	(6,741)	(960)	8,368	17,462	75,154
Inter fund transfers	-	-	-	-	-	-	-
<b>Balance at 31 December 2021</b>	<b>130,000</b>	<b>3,932</b>	<b>(796)</b>	<b>720</b>	<b>1,018</b>	<b>17,462</b>	<b>75,154</b>

**Maxwell Mearns Castle Parish Church**  
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<b>17 Unrestricted Funds</b>	<b>GENERAL FUND</b>	<b>PLAYGROUP FUND</b>	<b>2022 TOTAL</b>	<b>GENERAL FUND</b>	<b>PLAYGROUP FUND</b>	<b>2021 TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>						
Donations and Legacies	174,447	-	174,447	170,877	-	170,877
Income from charitable activities	-	19,727	19,727	-	-	-
Income from trading activities	17,075	-	17,075	9,670	8,665	18,335
Income from the General Trustees	5,670	-	5,670	-	-	-
Gain on sale of asset	2,483	-	2,483	-	-	-
Job Retention Scheme	-	-	-	4,358	2,573	6,931
Interest received	574	-	574	38	-	38
<b>TOTAL INCOME</b>	<b>200,249</b>	<b>19,727</b>	<b>219,976</b>	<b>184,943</b>	<b>11,238</b>	<b>196,181</b>
<b>EXPENDITURE</b>						
Ministries and Mission Allocation	93,822	-	93,822	83,919	-	83,919
Presbytery Dues	5,368	-	5,368	6,570	-	6,570
Minister's Expenses	1,584	-	1,584	1,551	-	1,551
Pulpit Supply	554	-	554	285	-	285
Youth Work	-	-	-	23,399	-	23,399
Training & Seminars	-	-	-	461	(165)	296
Local Outreach	2,552	267	2,819	746	-	746
Distribution to Missions	50	-	50	-	-	-
<b>Mission &amp; Outreach</b>	<b>103,930</b>	<b>267</b>	<b>104,197</b>	<b>116,931</b>	<b>(165)</b>	<b>116,766</b>
<b>Employment Costs</b>	<b>5,087</b>	<b>17,762</b>	<b>22,849</b>	<b>6,249</b>	<b>14,503</b>	<b>20,752</b>
Fabric Repairs & Maintenance	19,502	-	19,502	19,827	-	19,827
Heat and light	11,393	-	11,393	10,232	-	10,232
Council Tax	2,778	-	2,778	5,183	-	5,183
Cleaning Materials	7,739	-	7,739	3,363	-	3,363
Ground maintenance	1,729	-	1,729	1,600	-	1,600
Water charges	1,894	-	1,894	580	-	580
Insurance	5,021	-	5,021	4,530	-	4,530
<b>Property Costs</b>	<b>50,056</b>	<b>-</b>	<b>50,056</b>	<b>45,315</b>	<b>-</b>	<b>45,315</b>
Photocopier Charges	2,607	-	2,607	404	-	404
Copyright Licenses	1,263	-	1,263	1,105	-	1,105
Telephones	772	-	772	771	-	771
Software/Hardware & AV Equipment	630	-	630	64	-	64
Other General Expenses	1,941	272	2,213	1,710	381	2,091
<b>Office Costs</b>	<b>7,213</b>	<b>272</b>	<b>7,485</b>	<b>4,054</b>	<b>381</b>	<b>4,435</b>
<b>Total EXPENDITURE</b>	<b>166,286</b>	<b>18,301</b>	<b>184,587</b>	<b>172,549</b>	<b>14,719</b>	<b>187,268</b>
<b>Balance at 1 January</b>	60,078	389	60,467	47,684	3,870	51,554
Excess Income/(Expenditure)	33,963	1,426	35,389	12,394	(3,481)	8,913
Sub Total	94,041	1,815	95,856	60,078	389	60,467
Interfund Transfers	(13,080)	-	(13,080)	-	-	-
<b>Balance at 31 December</b>	<b>80,961</b>	<b>1,815</b>	<b>82,776</b>	<b>60,078</b>	<b>389</b>	<b>60,467</b>