

Motherwell South

Parish Church

**Motherwell South Parish Church, Motherwell
(Church of Scotland)**

Annual Report & Accounts for year ending 31st December 2024

Charity Number: SC008601

Congregational Number: **171133**



Motherwell South Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2024

The trustees present the annual report and accounts for Motherwell South Parish Church of Scotland for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in pages 15 and 16 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 1st January 2019.

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 parish of Motherwell South extends to cover the south side of Motherwell, bordering both Hamilton, Wishaw and Larkhall. Motherwell South Parish Church (MSPC) is governed by a Unitary Constitution. The Vision Statement for the congregation is as follows:

Vision

Motherwell South:
reaching up
reaching in
reaching out

The vision cascades into a mission statement, focusing on key areas of the church's ministry and mission.

Mission

Motherwell South is a church where worshipping **Christ** is central to our life, shaping us, sustaining us and equipping us to **serve**. Numbers do matter to us, and Sunday morning worship is important. It should be alive and meaningful. We also see the importance of new expressions of worship.

This is a church that **cares** for all people. People who come here are **welcomed**, loved, and never judged. We're not scared to pray for people and with people.

We will enable people to use the gifts they have in serving Jesus in this church. We will rely on the power of prayer to direct us, and we will reach out in the name of Jesus to both the local and global community.

Every activity that the congregation undertakes is measured against a set of core objectives in order that our vision can be realised and that as a charity we make an impact in our local community and beyond in the furtherance of religion (Christian faith).

Achievements and Performance

In our endeavours to keep moving forward as a Church, the Trustees of Motherwell South Parish Church continue to reach out to the local community so that everyone knows Motherwell South is 'their' church as well as 'our' church, as well as "Christ's Church".

i. Faith and Worship

The main service of worship takes place at 11am on Sunday mornings. While this is an in-person service, the same service is live streamed and heavy investment has been made in this technology to enhance the experience for those watching online. The use of front facing cameras was augmented in 2024 with the provision of speakers on the chancel area to assist with sound improvements for those leading or facilitating worship.

Attendance on Sunday mornings ranges from 150 and 190 people in the sanctuary, with over 300 watching our live stream or recordings most weeks.

Additional services of worship take place throughout the year. Once a month the sanctuary is opened for Quiet Day Worship, when people drop into the church for reflection – there are usually several stations carefully designed around the sanctuary to facilitate meditation and contemplation.

In 2024 we continued to host the annual Christmas Remembrance Service with local Funeral Director Dundas Fyfe. This continually exceeds expectations with over 120 attending, many of whom have no church connection, but who simply wish to mark the death of a loved one.

In October 2024 we came together with St Margaret's Church for a joint service, celebrating Communion. This was arranged with a view to the Presbytery Mission Plan which states that we are to unite with St Margaret's Church. The service was a marked success with participation from the office bearers of both congregations.

It should also be noted that Motherwell South has a very good partnership with another local church who use our sanctuary and premises for their worship. 'Momentum' is a youth church that meets 4 times annually and which hosts 150 teenagers and young adults for worship. This is an exceptionally unique circumstance, and one that we are very proud of, as it demonstrates the openness of the Trustees to be inclusive and supportive of other church groups.

The Kirk Session took the decision in 2024 to hold our Christmas Nativity outdoors with donkey, horses and a cast of Kings, Shepherds and Angels. A procession of several hundred people round part of our parish was a remarkable event, attracting many from within the community and was followed by a short nativity play in the sanctuary and a chance to sample the food delights of the Bethlehem Bazaar. This initiative has the potential to grow further in future years.

ii. Caring

Throughout the church year, special offerings of food, gifts or donations are made, and these are given to local charities such as Reach Out, Christian Aid, Erskine and Women's Aid. In addition, we hosted our annual Christmas Remembrance Service in partnership with Dundas Fyfe; and we hosted

a fabulous fundraising Brunch in partnership with our Boys' Brigade Company to help them with their Camp Trip to Aviemore.

Our links with Reach Out have continued. Reach Out aims to provide food and friendship for those who are homeless or who are facing challenging circumstances in their lives. Guests are served a 2 course meal every Wednesday with 15-40 attending. We help to resource this by providing provisions through our Harvest Thanksgiving service and a Christmas Gift Service.

Minister and Elders continue to phone and visit people in their own homes and in hospital, and due to the additional strain on many, MSPC's link with external counselling agents has sadly been utilised on several occasions this past year.

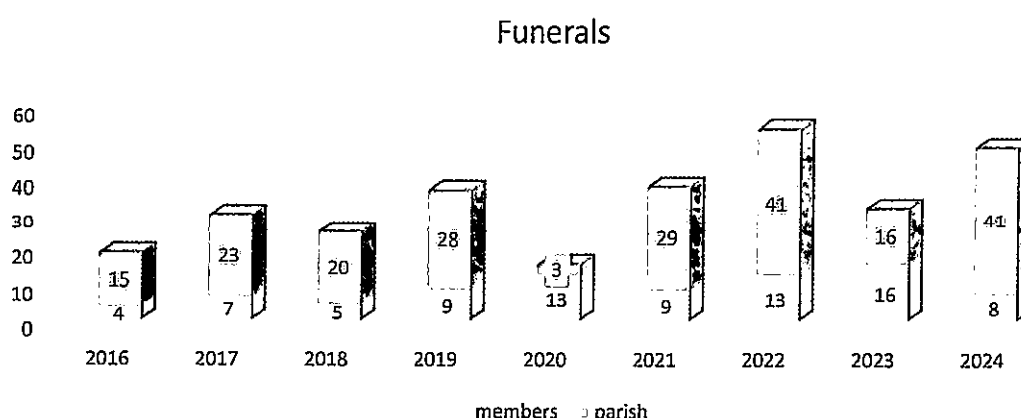
We have observed great commitment by some of our Elders who not only provide pastoral visitation to people in the parish, but who additionally drive people to hospital appointments, take the elderly out for day trips, and care for those living locally who have the greatest needs.

In addition, our commitment to grieving families is supported by those Elders who assist with all the fine details of the funeral such as flowers, arranging a Welcome Team and liaising with Funeral Directors. The support offered by these Elders is greatly valued by the bereaved.

Upon the anniversary of a bereavement, MSPC sends a card to the family or next of kin – 90 people received a card in the past 12 months.

The church also leads a monthly worship service at the local Sheltered Housing complex, much to the delight of residents. The residents provide a supper and the church looks after the worship – it is an excellent example of outreach, pastoral care and worship within the heart of the community.

Sadly, funerals and bereavements have been a significant element of ministry throughout 2024. 49 funerals took place within our parish. The chart below shows that 8 deaths of church members in 2024 represents a significant impact on the congregational roll of Motherwell South. In addition, 41 parish funerals indicate an increasing trend of requests for funerals from local residents who are not church connected. This is possibly a measure of the church's ministry locally and the connection local people feel to Motherwell South Parish Church.



Music and song in worship is enhanced greatly by our Music Director and Choir and we continue to add a number of modern hymns and songs to enhance all-age worship.

Our Prayer Group continues to meet online, and two House Groups for study and discussion also meet. One group meets out-with the parish on a weekly basis in the home of a member, and another group meet in the church on a Friday morning.

2 people joined the church by profession of faith in 2024, with one of that cohort asking to join in early 2024. In addition, 4 joined by transfer of certificate or by Resolution of the Kirk Session. Our new church members continue to thrive, and we give thanks to God for His goodness and generosity in this.

	New members by profession of faith	transfer	Resolution of Session
2016	12	8	3
2018	7	7	4
2019	6	8	4
2021	12	8	4
2023	6	6	2
2024	2	3	1

iii. Serving

It is the belief of all within the Kirk Session that the church exists to offer the community somewhere to encounter God, to worship, to gather and grow closer as a community. Throughout 2024, footfall within the church halls remains extensive with almost 100% capacity usage in the evenings, and significant use during the day also.

Church organisations such as Boys' Brigade, Girl Guides, Brownies, Rainbows, Men's Club, Guild, Youngish Women's Group, Cinema Club, Chix with Stix, Carpet Bowling, Masterchef, Tots of Fun and the Walking Group have been attentive in bringing in new members. A new group provisionally named 'Younger Than Youngish Women' and aimed at women in the 20/30 age group was formed during 2024 and filled a gap in provision.

Our flower ministry continues to be recognised as vitally important, with people receiving flowers from the congregation on a weekly basis - this has brought great delight to the recipients. Likewise, a team of bakers deliver freshly baked goods around the parish, often incorporating a doorstep visit – again bringing great support to those who are alone, bereaved or vulnerable.

Our Tuesday café remains so vibrant each week, and is a hub for conversation, care and friendship. [REDACTED] stepped down from the organisation of this after almost 15 years, and we were delighted when [REDACTED] offered to take this over.

iv. Future Planning

In April 2024 the Presbytery of Forth Valley and Clydesdale approved the Presbytery Mission Plan, thus complying with the General Assembly 2021 instruction to reduce the number of ministries in the Church of Scotland. The Kirk Session conducted a due diligence process to evaluate how the proposals will affect the ministry of Motherwell South, and we have entered into discussion with representatives from Motherwell: St Margaret's about a Basis of Union. At the time of writing, the Trustees of both congregations await the findings of an independent property survey into the condition of the present St Margaret's building, including any projected expenditure on that building – this will be a key document in ascertaining future direction.

Several years ago, the Kirk Session chose to invite external consultancy from [REDACTED]. His remit was to attend Kirk Session meetings and facilitate a strategic review. He has achieved this by utilising a biometric testing method titled, "Natural Church Development" (NCD). NCD invites church leaders to identify their skills, and how these are being utilised to further the ministry, mission, outreach, education, evangelism and discipleship of the local church. Likewise, NCD helps to identify areas where the local church is not performing as well as it might and addresses what strategies may be put into practice to improve these areas. [REDACTED] has continued to lead the Kirk Session in this venture in 2024.

To date, we have identified that welcome and worship score exceptionally well, but that our small group identity could be developed to progress spirituality within the congregation.

v. Stewardship

Stewardship incorporates fundraising, the giving of time, talents and money, and prudence in expenditure. Fundraising has been exceptional in 2024 with events such as our Christmas Fayre which raised over £5,000 – a record, and a remarkable achievement. These initiatives have incorporated social activities too, such as the Hogmanay Ceilidh which provided an opportunity for people to celebrate the new year with one another inside Motherwell South Parish Church.

The Trustees have also been proactive in pursuing hall lets and it is hoped that in 2025 we may be able to progress our well-developed plans to enhance the halls to a higher standard of suitability for user groups. This will involve substantial reconstruction and development of current facilities; fundraising efforts have already exceeded the estimated budget for the project. We simply await approval from the General Trustees, and we hope this work might commence in the summer of 2025.

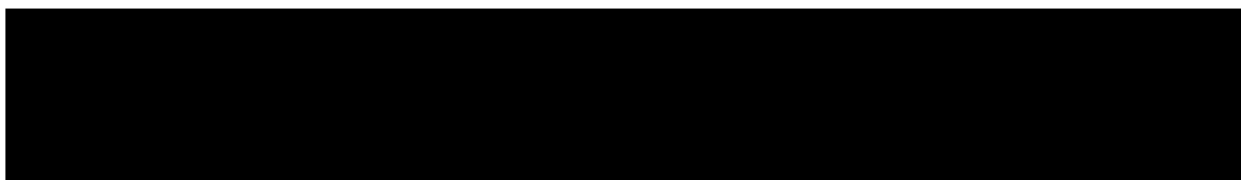
Expenditure continues to be monitored with prudence by all office bearers, and a prioritising of essential outgoings. We remain vigilant to increased expenditure through energy costs, Presbytery dues and the Giving for Growth calculations. Likewise, any proposed restructure for the church in the Mission Planning process will require a viable and sustainable business case prior to decisions being finalised.

In short, the church is well positioned financially, with reserves and levels of giving that are above projections. The Financial Report that follows will expand upon this.

vi. Welcoming

The Trustees strive to ensure Motherwell South is a welcoming and inclusive church where all can feel at home.

We welcome people of any gender, ethnicity, race, age, sexuality, nationality, cultural or political opinion. We welcome newborn babies and are proud that some of our people are over 100 years old. We welcome ordinary people, extraordinary people, and everyone in between. We welcome people who want to know God, people who want to help others, and people who just want a break from the world outside. We welcome beginners who aren't sure, old hands who know the score and tentative enquirers who would like to look and see. We welcome people of our faith, any faith and no faith.



Motherwell South Parish Church of Scotland Trustees' Annual Report Year ended 31 December 2024

Financial Review

As mentioned in the Trustees report, the numbers attending worship on a Sunday morning are steady, which is reflected in the level of giving. In addition, the congregation have continued to ensure that they fulfil their financial commitment to the church, whether they are attending on a Sunday morning or not. More than 50% of the offerings received are by standing order ensuring a regular income, independent of actual Sunday morning attendance. Although the numbers attending worship have remained steady, overall, our offerings were still over £2,000 better than budget. The most significant increase, again, is in the open plate offerings which, despite an increase in budget, were still almost 190% greater than budget. We continue to receive a number of one-off donations from our on-line worshippers.

Halls lets have remained a significant source of income and have generated £5,400 additional income compared to last year.

Our funds continue to benefit from higher interest rates. We received over £25,000 in interest from the Church of Scotland's Investors' Trust.

Overall, for the year, the total income in the General Fund was £9,000 better than budgeted.

On the opposite side of the income statement, our expenditure was £800 lower than budgeted. There were savings in Cleaning, Minister's expenses and Congregational Organisations. The surplus income from some of our social events is put into a restricted fund for Children's ministry, therefore costs that were previously met from the General Fund are now met from the Children's Ministry Fund. The increased costs were mainly in fuel and Fabric Repairs. The increase in Fabric Repairs were due to a large repair cost for the Stannah lift.

Taken overall, the General Fund's surplus for 2024 was budgeted at £14,747. The actual surplus recorded is £24,667. To record a surplus at all in another demanding year, when costs are rising, never mind a surplus of this magnitude, is a huge and significant achievement which underlines the generosity and faithfulness of the entire congregation and the continuing hard work of those who help with fund-raising. Thank you all!

The Trustees report also mentioned that it is hoped Phase 2 of the Keystone will go ahead this year. An additional £80,000 was added to the fund in 2024. In addition to regular giving a recent pledging appeal raised £19,000.

The generosity of the congregation continues to ensure that the church meets its financial obligations, and the efforts of all members are greatly appreciated. The Finance Team meets regularly to ensure all expenditure is authorised and controlled.

Our Ministry and Mission contributions are remitted monthly by standing order to Church of Scotland headquarters and are fully paid for 2024. To comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), these accounts are prepared on a Fully Accrued basis, meaning that all income and expenditure shown relates to the financial year rather than what was paid or received in the financial year. The figures also include the income and expenditure of the church organisations shown in note 15.

Motherwell South Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2024

Risk Management

For a number of years, we have stated that our main financial risk is the potential loss of income, which can change at any time, and that we must react promptly to any reduction in income. The pandemic was certainly unforeseen, and we did react promptly, which is reflected in our accounts. We will continue to respond promptly to any further changes in circumstances and hopefully minimise the impact.

As with most churches we rely on a large team of volunteers to run the church, many of whom now fall into the older age bracket. We continue to attract young families, as reported in the Trustees Report, hopefully in the longer term they will become volunteers and ultimately office bearers of the church.

Reserves Policy

The reserves fall into three categories:

General Fund

To meet any contingencies associated with the day-to-day running of congregational affairs, the current policy of the Kirk session is to have 6 months' expenditure in reserve in the General Fund. This currently stands at £61,404 (2023 £61,737).

Restricted and Designated Funds

The church holds £514,989 (2023 £430,899) of restricted funds and £51,242 (2023 £48,117) of designated funds which are provided for the purposes specified in Note 15.

Building and Development Fund (incl. the Sports and Unity Hall Fund)

Included within the Restricted reserves is the building and development fund. The balance is currently £437,959 (2023 £357,512). Made up of the Building and Development Fund and the Sports and Unity Hall fund.

Going Concern

The Trustees have satisfied themselves that the charity will continue in existence for a period of at least 12 months. As stated above there is a policy to have a reserve equivalent to 6 months General Fund Expenditure. This has been maintained despite the pandemic. There are also other reserves of over £400,000, consisting mainly of the Building and Development fund. Work on our buildings project was suspended in 2020 but hopefully will resume during 2025.

Motherwell South Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2024

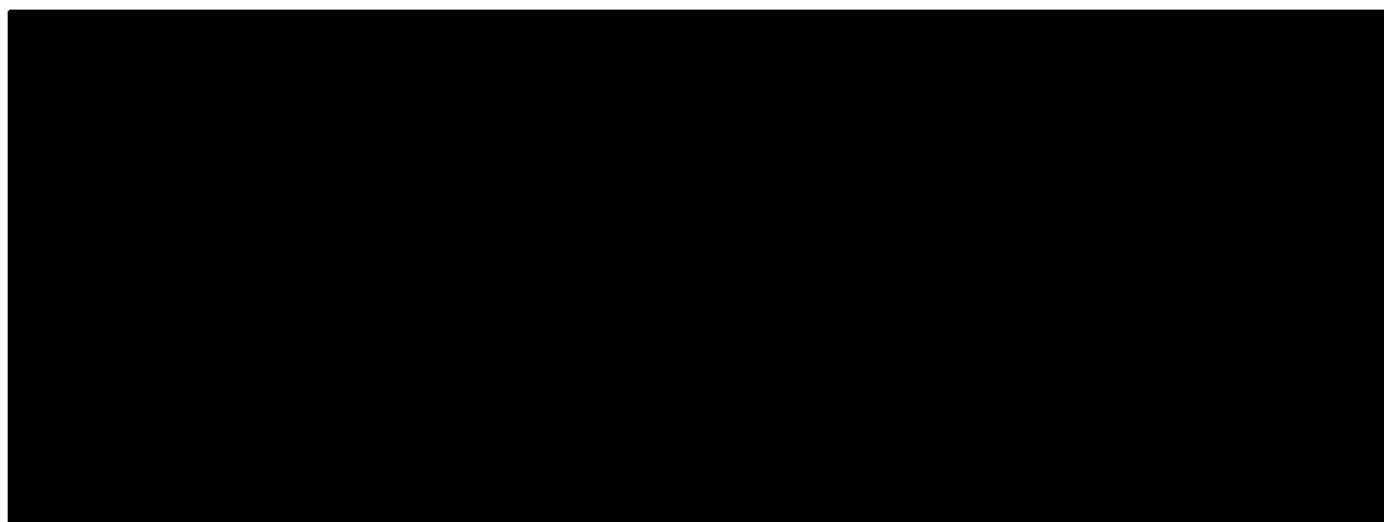
Structure, Governance and Management

The congregation is a registered charity, number SC008601 and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. This excludes elders who have retired. 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. Certain responsibilities are delegated to the Finance Team and Property Team as appropriate. The Kirk Session, which meets 10 times a year, is responsible for spiritual affairs and temporal matters within the church.

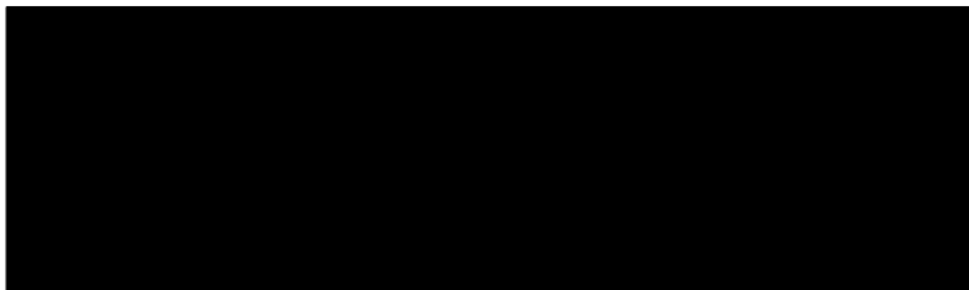
Reference and Administration Information

Trustees



Motherwell South Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2024

Principal Office-bearers



Charity No: SC008601

Independent Examiner

Watson & Company, Chartered Accountants,
Oakfield House, 378 Brandon St, Motherwell ML1 1XA

Bankers

Bank of Scotland, 32 Brandon Parade South, Motherwell

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:

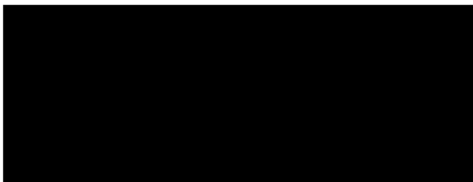
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been 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.

Motherwell South Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2024

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 (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,



Session Clerk

Date...19/03/25.

Motherwell South Parish Church of Scotland

Independent Examiner's Report to the Trustees of Motherwell South Parish Church of Scotland

I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 14 to 20.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulation 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.

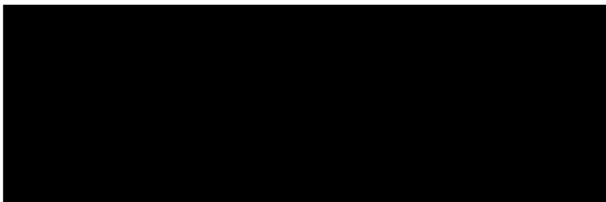
Basis of independent examiner's statement

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

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 8 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.



Watson & Company

Date

20/3/25

Motherwell South Parish Church of Scotland

Statement of Financial Activities

Year ended December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Incoming and endowments from:									
Donations & legacies	1	107,121	63,688	-	170,809	121,585	53,266	-	174,851
Charitable activities	2	-	8,705	-	8,705	-	4,886	-	4,886
Other Trading activities	3	26,928	-	-	26,928	21,511	-	-	21,511
Investments	4	5,842	21,084	-	26,926	3,404	11,964	-	15,368
Other	5	-	-	-	-	-	-	-	-
Total income		139,891	93,477	-	233,368	146,500	70,116	-	216,616
Expenditure on:									
Raising funds	6	344	-	-	344	302	-	-	302
Charitable activities		133,869	9,637	-	143,506	111,900	7,269	-	119,169
Other		-	-	-	-	-	-	-	-
Total expenditure		134,213	9,637	-	143,850	112,202	7,269	-	119,471
Net income/(expenditure) before gains and losses on investments		5,678	83,840	-	89,518	34,298	62,847	-	97,145
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
Net income/(expenditure)		5,678	83,840	-	89,518	34,298	62,847	-	97,145
Transfers between funds		(250)	250	-	-	200	(200)	-	-
Other recognised gains/(losses):									
Other gains/(losses)		-	-	-	-	-	-	-	-
Net movement in funds		5,428	84,090	-	89,518	34,498	62,647	-	97,145
Reconciliation of funds:									
Total funds brought forward		118,686	430,899	1,434	551,019	84,189	368,251	1,434	453,874
Total funds carried forward		124,114	514,988	1,434	640,537	118,686	430,899	1,434	551,019

Balance Sheet

As at 31 December 2024

	Note	£	2024	£	£	2023	£
Fixed Assets							
Tangible Fixed Assets	9	-	-	-	-	-	-
Investments	10	-	-	-	-	-	-
Total Fixed Assets							
Current Assets							
Debtors and prepayments	11	12,444	-	10,858	-	-	-
Bank and Cash		46,146	-	63,866	-	-	-
Investors Trust		588,043	-	482,314	-	-	-
Total Current Assets			646,633		557,058		
Liabilities							
Creditors falling due within one year	12	6,096	-	6,039	-	-	-
Net Current Assets			640,537		551,019		
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets			640,537		551,019		
The funds of the charity							
Endowment funds	15	1,434	-	1,434	-	-	-
Restricted funds		514,989	-	430,899	-	-	-
Unrestricted income funds		124,114	-	118,686	-	-	-
Total Funds			640,537		551,019		

The accounts were approved by the trustees on 19/3/2025 and signed on their behalf by:

Session Clerk

Treasurer

Motherwell South Parish Church of Scotland

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) amended 1 January 2019 and 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).

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

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.

Motherwell South Parish Church of Scotland Accounting Policies (cont.)

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, 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.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible 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.

The policy has been adopted that all tangible assets costing in excess of £5,000 and having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost of initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office 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. 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

Motherwell South Parish Church of Scotland 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 therefore include irrecoverable input VAT.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
1 Donations and Legacies								
Offerings	83,741	2,534	-	86,275	85,706	2,535	-	88,241
Tax recovered on Gift Aid	18,721	2,647	-	21,368	16,685	6,305	-	22,990
Grants, Fundraising & pledges for development	-	33,851	-	33,851	-	23,306	-	23,306
Other	4,659	24,656	-	29,315	19,194	21,120	-	40,314
	<u>107,121</u>	<u>63,688</u>	<u>-</u>	<u>170,809</u>	<u>121,585</u>	<u>53,266</u>	<u>-</u>	<u>174,851</u>
2 Income from charitable activities								
Weddings and Funerals	-	-	-	-	-	-	-	-
Summer & Christmas Fete	-	8,705	-	8,705	-	4,886	-	4,886
Concerts	-	-	-	-	-	-	-	-
	<u>-</u>	<u>8,705</u>	<u>-</u>	<u>8,705</u>	<u>-</u>	<u>4,886</u>	<u>-</u>	<u>4,886</u>
3 Income from other trading activities								
Rent received	26,928	-	-	26,928	21,511	-	-	21,511
	<u>26,928</u>	<u>-</u>	<u>-</u>	<u>26,928</u>	<u>21,511</u>	<u>-</u>	<u>-</u>	<u>21,511</u>
4 Investment income								
Dividends received	-	-	-	-	-	-	-	-
Deposit interest	5,842	21,084	-	26,926	3,404	11,964	-	15,368
	<u>5,842</u>	<u>21,084</u>	<u>-</u>	<u>26,926</u>	<u>3,404</u>	<u>11,964</u>	<u>-</u>	<u>15,368</u>
5 Other Income								
	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6 Analysis of Expenditure								
Raising Funds								
Investment Manager's Fees								
Offering Envelopes	344	-		344	302	-		302
	<u>344</u>	<u>-</u>	<u></u>	<u>344</u>	<u>302</u>	<u>-</u>	<u></u>	<u>302</u>
Charitable Activities								
Ministries & Mission Contributions	56,510	-		56,510	54,391	-		54,391
Presbytery dues	1,773	-		1,773	1,667	-		1,667
Voluntary Additional Stipend	-	-		-	-	-		-
Minister and Locum's Expenses	3,652	-		3,652	4,072	-		4,072
Ministerial Assistance	-	-		-	-	-		-
Pulpit Supply	100	-		100	592	-		592
Other salary costs	-	-		-	-	-		-
Fabric Repairs & Maintenance	34,257	-		34,257	16,343	-		16,343
Council Tax	3,499	-		3,499	3,518	-		3,518
Other Building Costs	19,248	-		19,248	16,036	-		16,036
Church Office Expenses	2,205	-		2,205	2,488	-		2,488
Organ & Music	4,586	-		4,586	4,719	-		4,719
Development of new buildings	-	-		-	-	-		-
Other Expenses	8,039	9,637		17,676	8,074	7,269		15,343
Total	<u>133,869</u>	<u>9,637</u>	<u></u>	<u>143,506</u>	<u>111,900</u>	<u>7,269</u>	<u></u>	<u>119,169</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

Therefore support costs relate wholly to that activity and have not been separately identified.

It is acknowledged that an element of Repairs and Maintenance, and Other Building Costs, could be attributed to Other Trading Activities - Rent Received, however it is not possible to accurately measure these.

The independent examination fee of £960 (2023 - £960) is included in other expenditure.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2024

7 Staff Costs and numbers

	2024 £	2023 £
Salaries and wages	4,305	4,305
Social security costs	-	-
Total	4,305	4,305

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

	Number	Number
Ministerial support	-	-
Administration	-	-
Music Staff	1	1
Premises maintenance	-	-
Total	1	1

No employee had benefits in excess of £50,000 (2023 nil)

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service £38,884

8 Trustee Remuneration and Related Party Transactions

██████████ received expenses of £7,151 (2023 £7,590) relating to travel, telephone, council tax and computer equipment.
 ██████████ (organist) received remuneration of £4,651 (2023 £4,305) and is related to trustees.
 During the year a total of £35,462 (2023 £31,281) was donated to the congregation by trustees.
 Trustees expenses during the year - £nil (2023 -£nil)

9 Tangible Fixed Assets

Motherwell South Parish Church of Scotland was a union of South Dalziel Church and Manse Road Church on the 1st January 2007. Both congregations operated the Receipts and Payments method of accounting and as such did not capitalise any assets. There were no assets purchased during 2024 that should be capitalised.

10 Investments

The church holds no investments other than instant access current and deposit bank accounts.

11 Debtors & Pre-payments

	2024 £	2023 £
Interest due	6,983	5,787
██████████ deposit	-	320
Gift Aid Tax Refund Due	4,303	4,166
Rent due	1,158	585
Total	12,444	10,858

12 Creditors

Life and Work	169	-
Donations held	-	857
Accruals	5,366	4,709
HMRC	561	474
Total	6,096	6,039

13 Analysis of Net assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	78,968	51,242	514,989	1,434	646,633
Current Liabilities	(6,096)	-	-	-	(6,096)
Net assets at 31 Dec 2024	72,872	51,242	514,989	1,434	640,537

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits 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.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2024

15 Movement in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment Funds					
Special Legacy	884	-	-	-	884
Special Emergency Fund	550	-	-	-	550
	<u>1,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434</u>
Restricted funds					
Mary Russell Memorial	2,109	100	-	-	2,209
Benevolent Fund	612	27	60	500	1,079
Guild	607	1,170	1,161	-	616
Youngish Women's Group	891	929	942	-	878
Men's Club	222	136	87	-	271
Sunday School	412	-	-	-	412
Leisure Club	162	575	197	(300)	240
Tots	382	717	531	(50)	518
Panto	378	1,556	314	(1,242)	378
Streaming Equipment	934	-	934	-	-
Development Donation	64,014	3,026	-	-	67,040
Youth Ministry Fund	1,474	2,944	2,755	1,292	2,955
Worship	50	-	-	(50)	-
Coffee Morning	1,140	12,764	1,186	(12,718)	-
Presbytery Grant	-	1,904	1,470	-	434
Building & Development Fund	350,560	67,300	-	12,818	430,678
Sports and Unity Hall	6,952	329	-	-	7,281
	<u>430,899</u>	<u>93,477</u>	<u>9,637</u>	<u>250</u>	<u>514,989</u>
Unrestricted funds					
Fabric Fund	46,182	1,373	23,315	25,000	49,240
Social Fund	1,841	2,159	1,591	(500)	1,908
Organ Fund	94	-	-	-	94
Legacies	8,832	2,973	338	-	11,468
General Fund	61,737	133,386	108,969	(24,750)	61,404
	<u>118,686</u>	<u>139,891</u>	<u>134,213</u>	<u>(250)</u>	<u>124,114</u>
Total funds	<u>551,019</u>	<u>233,368</u>	<u>143,850</u>	<u>-</u>	<u>640,537</u>

Purposes of Endowment Funds

Special Legacy
Special Emergency Fund

Income from both bequests is to be used for the general purposes of the church.

Purposes of Restricted Funds

Mary Russell Memorial Trust
Benevolent Fund
Women's Guild
Youngish Women's Group
Men's Club
Sunday School
Building & Development Fund
Youth Ministry Fund
Panto
Streaming & AV
Development Donation
Worship
Coffee Morning
Presbytery Grant
Sports and Unity Hall
Leisure Club
Tots

To be used for the young people of the church.
To benefit the needy in the church.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
The Trustees have set aside funds for refurbished church buildings.
The Trustees have set aside funds for youth ministry work.
These funds are held for the purpose of the pantomime.
These funds are for streaming equipment.
These funds are for church development purposes.
These funds were gifted for the use of the Worship team.
The Trustees have set aside funds for new and refurbished church buildings.
This grant is to be used for Youth work.
The Trustees have set aside funds for the refurbishment of these halls.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.

Purposes of Designated Funds

Fabric Fund
Organ Fund
Social Fund

The Trustees have set aside funds for the maintenance of the church property.
The Trustees have set aside funds for music resources for use in worship.
The Trustees have set aside funds for social events.

Motherwell South Parish Church of Scotland

16 Collections for Third Parties	2024	2023
	£	£
Christian Aid	3,713	3,500
Erskine Hospital	593	374
IREF UK	518	
Macmillan	1,045	
Moderator's Challenge - Let Your Little Light Shine	600	
Women's Aid	1,620	1,565
Miracle Foundation		344
British Red Cross		700
	<u>8,089</u>	<u>6,483</u>

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2024	2023
	£	£
Credit Balances held on deposit at 31 December	<u>-</u>	<u>-</u>
<u>REVENUE ACCOUNT</u>	2024	2023
	£	£
Credit Balances held on deposit at 31 December	<u></u>	<u></u>