

# Wishaw New Kirk, Church of Scotland.

Scotland · Charity number SC011253

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1954-01-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	46 Etive Street Wishaw ML2 0NT
Website	<a href="http://wishawoldparish.org">wishawoldparish.org</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The charity provides services of religious observance to the membership and wider community. supports youth work through the Boys' Brigade. provides a welcoming space fro adults through our organisation. supports local and national charities in their work

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,189	£66,742	-	2
2023-12-31	£50,817	£47,027	-	2
2022-12-31	£45,797	£4,362	-	1
2021-12-31	£44,851	£45,758	-	2
2020-12-31	£53,135	£67,920	-	2

**Wishaw New Kirk, Church of Scotland.**

Scotland - Charity number SC011253

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# Accounts

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Wishaw New Kirk Parish Church of Scotland  
Formerly Wishaw Old Parish Church of Scotland

Congregational Number: 171173  
Charity Number: SC011253

**Annual Report and Accounts  
for the year ending 31<sup>st</sup> December 2024**



*“Worshipping together in faith”*

This report and accounts will be presented to the Trustees on 28<sup>th</sup> April 2025 for approval and thereafter to the Stated Annual Meeting of the congregation on 15<sup>th</sup> June 2025, following morning worship in Cambusnethan Old and Morningside Parish Church,

## Reference and Administrative Information

Charity Registration Number: SC011253  
Charity Name: Wishaw New Kirk Parish Church of Scotland  
Congregation Reference Number: 171173  
Contact Address: [REDACTED]

The parishes of Wishaw: Old, Wishaw: Cambusnethan Old and Wishaw: St. Mark's, were united under a Basis of Union approved by The Presbytery of Forth Valley and Clydesdale on 3<sup>rd</sup> December 2024. Under the terms of the Basis of Union the Trustees agreed to reduce the number of Trustees of the charity to 21. The remaining elders, who did not wish to serve as Trustees continue to serve the united congregation on committees and in pastoral duties.

Trustees: Appointed on the formation of the new charge on 1<sup>st</sup> January 2025 [REDACTED]

On the formation of the new charge on 1<sup>st</sup> January 2025 the following persons from the former St. Mark's charge were appointed as Trustees Elders [REDACTED]

On the formation of the new charge on 1<sup>st</sup> January 2025 the following persons were appointed as Trustees Elders from the former Cambusnethan Old and Morningside charge- [REDACTED]

## Principal Office Bearers.

Interim Moderator: [REDACTED]

Session Clerk: [REDACTED]

Treasurer: [REDACTED]

## Independent Examiners.

## Bankers.

Royal Bank of Scotland, 43 Hamilton Road Motherwell ML1 3DA

Bank of Scotland, 29 Main Street, Wishaw ML2 7AF

Church of Scotland Investors Trust, 121 George Street, Edinburgh. EH2 4YN.

## Structure, Governance and Management

### Governing Document

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

### Recruitment and Appointment of Trustees

Members of the Kirk Session 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.

### 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.

### Achievements and Performance

Despite the removal of all COVID restrictions attendance has not reached the pre-Covid levels. Indeed during the period of restriction we often came close to the 50 limit. In recent times our attendances have averaged 40. We have continued to maintain regular Sunday worship with additional special services during the Christian calendar. However our online presence is increasing and we are indebted to [REDACTED] for all the technical aspects. [REDACTED] for the PowerPoint, Mary Milne for the Order of Service, the team of readers and those who contribute prayers week by week. We also offer access to a Dial a Sermon line where members can access the service by phone. All services were recorded and launched on our YouTube Channel later in the day. Unfortunately the provision of high-speed broadband is surprisingly not available in the town centre and is only projected for 2026 so we were unable to live stream our services. We have an increasing online presence both at home and abroad stretching from Perthshire, Edinburgh, through the borders to Leeds and overseas to Turkey and Canada.

[REDACTED] who has served as locum for nearly 5 years and as interim Moderator for 3 years, retired in September. We were delighted to welcome [REDACTED] as Locum. From day one he brought to the role a bubbling enthusiasm for people and a bible based theology. He conducted worship week by week as well as the Remembrance Service, The Harvest Service, The Shoppers Service and a traditional Christingle Service. We were indeed grateful to have been favoured with his services as he held the congregation together during a difficult time.

We commemorated Remembrance Sunday as usual. The service was attended by representatives of our Youth Organisations and included participation of the Wishaw & District Brigade Band. We were also delighted to welcome the Brigade Band to lead our praise for the Shoppers' Carol Service. The combined choirs from the Wishaw Churches under the direction of our Organist [REDACTED] also contributed. A cheque for £1000 was presented to the chair of Lanarkshire Cancer Care Trust.

The Sunday School, led by [REDACTED] has an ever-increasing attendance with an average of 5 young people attending weekly. They also contributed to the life of the congregation through the All Age Talk. This year they have supported the 2<sup>nd</sup> Wishaw Boys Brigade Junior Section, The Brigade District Band, The Salvation Army, CHAS and the SSPCA through a series of fundraising and sponsorship events.

The Saturday Club has been operational all year with some revised working practices in place. Because of the lack of volunteer staff the Midweek Club has still to re-open. We are indebted to all the volunteers who staff the café and work behind the scenes in all these ventures. In particular we are indebted to [REDACTED] who rosters the volunteers and maintains the operation of the café to the highest standard, in addition to organising the Church flower list and many other unseen but necessary tasks.

All sections of The Boys Brigade continue to operate with a full complement of officers. The Anchor Boys with 2 leaders has a roll of 6; The Junior Section led by 3 leaders has a roll of 8; The Company Section with 4 leaders has a roll of 4 boys. At the start of the autumn session the Company Section, reacting to a drop in the number of boys attending, have been meeting jointly with 7<sup>th</sup> Wishaw Company operating from St Mark's Church.

The Men's Club has maintained numbers and now attracts an average attendance of 14. A full programme of talks, visits and games night has been offered as well as a couple of Games Nights with our friends from St Mark's Church. The usual Burns Night was held in February and was a great success. Our principle speaker was [REDACTED] President of the World Burns Federation. A cheque for £200 was presented to the Federation project, in conjunction with the University of the West of Scotland, where the students' video school children reciting their favourite poem and this is used as a stimulus for dementia sufferers.

In a partnership arrangement with Wishaw YMCA we support a Camera Club, a Fitness Club, and a Knitting and Craft Circle. Despite restarting, the Souper Day, where soup, rolls and tea/coffee and biscuits are offered at no cost, together with a befriending and advice, had to be suspended through lack of volunteers. Some of the club activities have also moved to their own newer and larger premises.

[REDACTED] who had served as an Elder since 1968, died on 13<sup>th</sup> July. [REDACTED] served as Life Boy Leader, Sunday School Superintendent, Youth Club Leader, Bible Class Helper, and Vice-President of the Men's Club and in so many other unsung roles in the congregation. His death closed a chapter in the history of the Kirk he so dearly loved and served faithfully.

During the year we welcomed 1 new member by profession of faith: 3 new members by transfer from other congregation. We recorded the deaths of 5 members of the congregation and 9 transfers to other congregation. At the end of the year our membership was 124.

### **Presbytery Planning**

The Presbyteries of Lanark and Hamilton were combined to form the Presbytery of Forth Valley and Clydesdale from 1<sup>st</sup> January 2022 and in June 2022 were joined by the Presbytery of Falkirk, to form the new Presbytery of Forth Valley and Clydesdale. To meet the falling number of serving ministers, ministers due to retire in the next 5 years and the slow down on recruitment of new ministers, the new Presbytery was allocated 59.5 posts under the new plan. The allocation for the former Hamilton Presbytery area was 34.5 compared to 58 at present.

The Presbytery set out on a discussion of the proposals in a Draft Plan and our Kirk Session had discussions with representatives from Cambusnethan Old, St. Mark's and Cleland with the view to forming a "mission group." A series of Presbytery wide area meetings were held where various options were raised. Congregations were invited to send firm proposals to the Presbytery Planning Group.

The Presbytery Planning Group was due to present a final plan to Presbytery in late November 2022. However by that time rather acrimonious discussions had been held and accusations had been made levelled at the actions of the committees (not in the Wishaw area), who all resigned in protest. A new committee with an external and independent chair was formed and the round of discussions was entered again. Initial proposals were to be presented at a series of meetings in September/October 2023, but a challenge to the Draft Plan meant the plan was sent back for further consideration and explanation.

The revised plan for our area set out South Wishaw as the main centre of worship with the buildings at St. Mark's retained for mission purposes. The plan indicated a closure for worship of June 2025 for Wishaw Old and Cambusnethan Old. While accepting that with a declining and ageing congregation, we cannot support the provision of even a part time ministry at Wishaw Old, the Kirk Session presented an option of retaining the building as a Town Centre Mission Base for the development work addressed in the plan. The current assets of the congregation together with the proceeds of the sale of the manse would provide the seed corn for extensive renovation to upgrade the premises and also preserve the social history of the town. This option was never progressed by the Presbytery,

These discussions were concluded and the plan finally approved by the Presbytery and the National Church in June 2024. However in August, [REDACTED] while previously having indicated his agreement to extend his sphere of ministry, within the enlarged parish area, decided not to put his name forward as minister of the new united charge. This meant that to progress the plan, the Presbytery had to introduce an interim step for the remaining congregations. This called for a union of St. Mark's, Wishaw Old and Cambusnethan Old and Morningside, with St. Mark's as the worship centre. The manse of the new charge was agreed as the Wishaw Old Manse and all other churches and manses were to be sold. The union was to take effect from 1<sup>st</sup> January if all sessions and congregations voted in favour of the union.

One of the consequences of the union was the reduction in the number of Trustees. Formerly all Elders and members of the Congregational Board were deemed Trustees. In the new union we have to adopt the Unitary Constitution, which devolves all the affairs of the charity to the Kirk Session. In accepting this move the Trustees of the 3 congregations agreed that 21 Trustee Elders should form the Charity Trustees with all other elders sharing roles in pastoral support. These changes are reflected in the reference detail on page 2 of this report.

A formal Presbytery led service of union was scheduled for 23<sup>rd</sup> February in St. Mark's sanctuary. Unfortunately following visits from the Presbytery Buildings Officer and representatives from the General Trustees, the whole of the St. Mark's building was closed, until fuller detail was received as to the nature and extent of the works, anticipated costs and how the repairs might be funded.

## Financial Review

The attached accounts report on the financial activities of all our organisations under the control and authority of the Kirk Session. The net overrun for the year on the Unrestricted Funds General Fund was a deficit of -£5,783.15 (+£2161.27) with the balance of £9,488.04 (£15,272.19) represented by cash £4,710.79 (£10,493) and £4,777.25 in Church of Scotland Income Units.

The Restricted Funds show a net deficit of -£4410 (£-665) mainly as a result of transfers to support the General and Fabric Funds.

The Designated Funds recorded a deficit of -£7,361 (+£2,294.06) due to increased expenditure with fabric costs and donations to local charities from the Kirk Session Legacy Fund (£5,000). The Trustees continue to operate prudence over the challenge of financing the work and witness of church. Traditionally the offerings have never met our full operating costs, with support being drawn from the Saturday Club. We have the benefit of a Vacancy Allowance and Endowed

Income against our Giving to Grow Allocation. Our net Giving to Grow Contribution of £7,902,00 (£9,365) was paid in full and on time by 10 regular instalments.

The Trustees encouraged our members use Standing Order for their weekly offering and we acknowledge with gratitude those who have signed up. However with the increasing uncertainty over the Presbytery Planning process many members cancelled their Standing Orders. Overall we saw a drop in offerings of £6K.

With a gradual return to church, despite many members with pre-existing conditions not able to attend, Open Plate offerings have increased from £1,598 to £2,394. The uptake of Gift Aid has been maintained and £6,177 (£6,498) was recovered in tax.

The Trustees would also use the avenue of this Annual Report to remind all members of their membership promise to give a fitting proportion of their time, talents and money to the work of the church. We would also commend the Gift Aid Scheme, through which the Church can recover the income tax on all pledged gifts. This can increase the gift of the value £100 to £125 once the tax paid is recovered. Through the Gift Aid Small Donations Scheme, we are now able to recover the tax on any recorded donation of £30 or less. This means an additional £2000 to our Gift Aid Reclaim on qualifying gifts. If you would like to learn more, please speak to [REDACTED] our Gift Aid Convenor.

The Trustees are conscious of the increase in operational expenses experienced this year Gas costs up 1095, electricity up 48.5%. There was an exceptional payment of £4132.50 for the AV Install held over from the previous year. The Giving to Grow Contribution increased by 21.4 5 and Fabric costs increased by £4,143 mostly in wind and watertight maintenance on the church roof. These cost will continue while the property is still in use and until the church property is sold.

## Reserves Policy

It is the Trustees policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £15,271.19 (£13,109.31) represented by cash £4,710.79 (£10,493.34) and £4,775.25 in Church of Scotland Income Units. The balance represents only 3 month's expenditure which reinforces our reliance on the continued operation of the cafes to support our ongoing work and witness. However in the short term the Trustees have available free reserves on deposit with the church of Scotland Investors Trusts to cover fabric cost on the building and organ.

Designated Funds totalling £132,394.71 (£139,755.53) are under the discretionary control of the Kirk Session and held as a 1. Fabric Reserve with the interest from the invested funds transferred each year to the General and Fabric Funds, 2. Congregational Board and Kirk Session Legacy Fund, the interest from which supports the General Fund and Fabric Funds. 3. The Benevolent Fund for relief of poverty in the Parish.

Restricted Fund of £12,213.26 (£7,803.83) are held by the organisations under the control of the Kirk Session for the purposes specified in Note 2.

At the 31<sup>st</sup> December 2024 the uniting congregations held funds as noted below.

	Unrestricted	Restricted	CFF Capital	CFF Revenue	Total
St. Mark's	£53,153	£0	£47,406	£15,384	£ 115,943
Camb. Old & Morn.	£18,525	£10,015	£15,278	£75,756	£ 119,574
<b>Total:</b>	£71,678	£10,015	£62,684	£91,140	<b>£ 235,517</b>

The above detail, together with the figures reported on page 11 represents the financial resource available to the new linked charge. The funds held in the Consolidated Fabric Fund held on

Year ended 31 December 2024

behalf of the Congregation by the General Trustees can be used to support utility, insurance and maintenance costs. The amount held in the Capital Account, can be applied, with the approval of the Presbytery, to fund capital projects.

At this early stage in the union, The Trustees have yet to determine a Reserves Policy, but they believe that the combined unrestricted funds will be available to support unrestricted expenditure for at least six month. However there is the added associated cost of maintaining and servicing three 3 buildings, together with the projected Giving to Grow contribution of £82,000 from the united congregation.

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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 and signed on their behalf



Session Clerk: Wishaw New Kirk

Date: 28th April 2025



Session Clerk Wishaw Old Parish Church

Date: 28th April 2025

Year ended 31 December 2024

## **Independent Examiner's Report to the Trustees of Wishaw New Kirk**

We report on the accounts of the charity for the year ended 31 Dec 2024 which are set out on pages 9 to 14.

### **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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

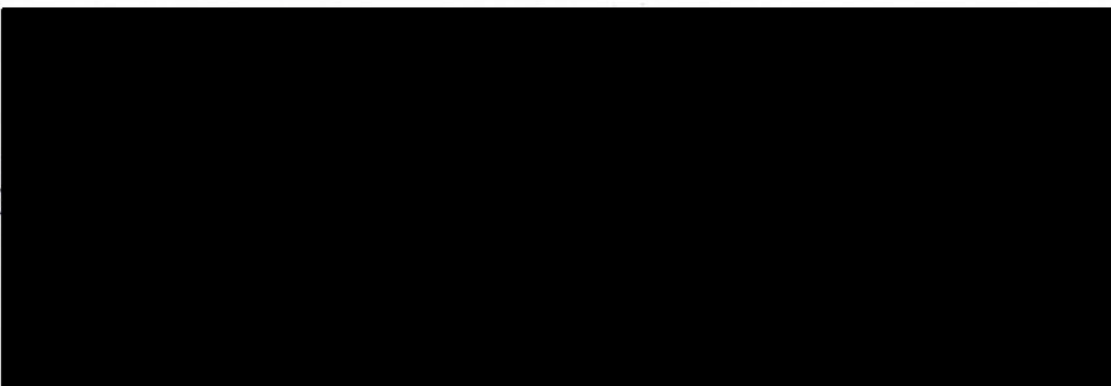
### **Basis of independent examiner's statement**

Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



*JRS May 2025*

**Wishaw Old Parish Church of Scotland**  
**Receipts and Payments Account**

SC011253  
Year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Designated Funds 2024	Total 2024	Total 2023
<b>Receipts</b>					
Donations	Note 3 29,421.04	549.44	5,590.02	35,560.50	36,907.42
Activities for Generating Funds	0.00	3,895.79	0.00	3,895.79	4,909.23
Bank & Deposit interest	83.94	0.00	315.55	399.49	298.60
Investment income	0.00	0.00	4,896.04	4,896.04	4,578.61
Donations	790.00	0.00	0.00	790.00	910.00
LPW VAT Reclaim	0.00	0.00	0.00	0.00	326.92
Rental of premises	2,885.00	0.00	0.00	2,885.00	2,185.00
Special Collections	135.65	0.00	0.00	135.65	159.00
Calendar	0.00	0.00	0.00	0.00	540.00
<b>Extra Ordinary Income</b>					
Repayments	102.00	0.00	0.00	102.00	2.00
<b>Total Receipts</b>	<b>33,417.63</b>	<b>4,445.23</b>	<b>10,801.61</b>	<b>48,664.47</b>	<b>50,816.78</b>
<b>Payments</b>					
Costs of generating funds	Note 4 139.89	0.00	0.00	139.89	139.43
Charitable activities	46,765.69	2,854.66	16,982.63	66,602.98	46,887.21
<b>Total Payments</b>	<b>46,905.58</b>	<b>2,854.66</b>	<b>16,982.63</b>	<b>66,742.87</b>	<b>47,026.64</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>-13,487.95</b>	<b>1,590.57</b>	<b>-6,181.02</b>	<b>-18,078.40</b>	<b>3,790.14</b>
<b>Transfers</b>					
From Gen Ac to Fabric Fund	0.00	0.00	0.00	0.00	-1,000.00
From KS Legacy Fund to Gen. A/C	600.00	0.00	-600.00	0.00	-1,446.50
To Gen Ac from Cong Board Legacy	1,639.50	0.00	1,639.50	0.00	1,446.50
Gen Ac from Gen Reserve	0.00	0.00	0.00	0.00	325.00
Gen Reserve to Gen A/c	390.00	0.00	0.00	390.00	-445.00
Fab Fund From Gen Reserve	0.00	0.00	135.00	135.00	120.00
Fab Reserve to Fab Fund	0.00	0.00	-421.34	-421.34	-374.52
Fabric Fund from Fab Reserve	0.00	0.00	421.34	421.34	374.52
Gen Account from KS Legacy Fund	0.00	0.00	0.00	0.00	500.00
To Gen Ac from Sunday School	0.00	0.00	0.00	0.00	376.00
From Sunday School to Gen Ac	0.00	0.00	0.00	0.00	-376.00
From Men's Club to Fab Fund	0.00	-1,000.00	1,000.00	0.00	600.00
To Fab. Fund From Men's Club	0.00	0.00	0.00	0.00	-600.00
From Sat. Club to Gen A/C	4,500.00	-4,500.00	0.00	0.00	-3,000.00
From Sat Club to Fab Fund	0.00	-500.00	500.00	0.00	4,000.00
From Renovation Fund to Gen Account	575.30	0.00	-575.30	0.00	0.00
To Fabric Fund from Renovation Fund					
<b>Total Net Transfers</b>	<b>7,704.80</b>	<b>-6,000.00</b>	<b>-1,179.80</b>	<b>525.00</b>	<b>0.00</b>
<b>Excess of Receipts over Payments After Transfers</b>	<b>-5,783.15</b>	<b>-4,409.43</b>	<b>-7,360.82</b>	<b>-17,553.40</b>	<b>3,790.14</b>

**Wishaw Old Parish Church of Scotland**  
**Statement of Balances at 31st December 2024**

SC011253

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total 2024	Total 2023 £
<b>Bank &amp; Deposit Balances</b>						
Bank, deposit & investment balances brought forward		15,271.19	12,213.26	139,755.53	167,239.98	163,449.84
<b>Movement in year:</b>						
Excess of Receipts over Payments for the year	-	5,783.15	4,409.43	7,360.82	- 17,553.40	3,790.14
Bank, deposit & investment balances carried forward		9,488.04	7,803.83	132,394.71	149,686.58	167,239.98
<b>Statement of Bank &amp; Deposit Balances</b>						
CoS Deposit Fund		0.00	0.00	21,904.00	21,904.00	20,815.82
Bank of Scotland C/A		0.00	7,803.83	23,137.84	30,941.67	43,900.02
Royal Bank of Scotland		4,710.79	0.00	2,302.26	7,013.05	12,695.98
		<u>4,710.79</u>	<u>7,803.83</u>	<u>47,344.10</u>	<u>59,858.72</u>	<u>77,411.82</u>
<b>Investments at cost value</b>						
CoS Growth Fund (25,371)		558.75	0.00	71,702.66	72,261.41	72,261.41
CoS Income Fund (1,975)		4,218.50	0.00	13,348.25	17,566.75	17,566.75
		<u>4,777.25</u>	<u>0.00</u>	<u>85,050.91</u>	<u>89,828.16</u>	<u>89,828.16</u>
<b>Total balance at cost</b>						
Bank Deposits		4,710.79	7,803.83	47,344.10	59,858.72	77,411.82
Investments		4,777.25	0.00	85,050.91	89,828.16	89,828.16
		<u>9,488.04</u>	<u>7,803.83</u>	<u>132,395.01</u>	<u>149,686.88</u>	<u>167,239.98</u>
<b>Investments at market value</b>						
CoS Growth Fund (25,371)		6,380.00	0.00	155,486.98	161,866.98	153,742.93
CoS Income Fund (1,975)		7,189.00	0.00	14,654.45	21,843.45	21,646.00
		<u>13,569.00</u>	<u>0.00</u>	<u>170,141.43</u>	<u>183,710.43</u>	<u>175,388.93</u>
<b>Deposits &amp; Investments at Market Value</b>						
Bank Deposits		4,710.79	7,803.83	47,344.10	59,858.72	77,411.82
Investments		13,569.00	0.00	170,141.43	183,710.43	182,512.93
		<u>18,279.79</u>	<u>7,803.83</u>	<u>217,485.53</u>	<u>243,569.15</u>	<u>259,924.75</u>

The accounts were approved by the Kirk Session on 28<sup>th</sup> April 2025  
For and on behalf of the Kirk Session

Session Clerk

Treasurer

**1. Trustee Remuneration and Related Party Transactions**

██████████ serving as Locum, received a salary of £11,253.72 in respect of his services. He also received £2,400.00 in respect of travel expenses at the approved rate, while serving in this capacity.

2. Movements in Funds	At 1 Jan	Receipts	Payments	Transfers	Transfers	variance
	2024					
	£	£	£	In	Out	2024
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General fund	10,493.94	33,417.63	46,905.58	7,704.80	0.00	4,710.79
General Reserve Fund	4,777.25	525.00	0.00	0.00	-525.00	4,777.25
	<b>15,271.19</b>	<b>33,942.63</b>	<b>46,905.58</b>	<b>7,704.80</b>	<b>- 525.00</b>	<b>9,488.04</b>
<b>Restricted Funds</b>						
Sunday School	1,593.11	743.79	1891.02	0.00	0.00	445.88
Men's Club	2,772.67	405.65	330.00	0.00	-1000.00	1,848.32
Saturday Club	5,015.13	3,295.79	633.64	0.00	-5000.00	2,677.28
Midweek Club	2,832.35	0.00	0.00	0.00	0.00	2,832.35
	<b>12,213.26</b>	<b>4,445.23</b>	<b>2,854.66</b>	<b>0.00</b>	<b>-6,000.00</b>	<b>7,803.83</b>
<b>Designated Funds</b>						
Organ Fund	5,303.38	277.23	0.00	0.00	0.00	5,580.61
Renovation Fund	567.02	8.28	0.00	0.00	-575.30	0.00
Fabric Fund	1,635.02	4,993.95	6,383.05	2,056.34	0.00	2,302.26
Fabric Reserve Fund	25,647.05	1,232.29	0.00	0.00	-421.34	26,458.00
Cong Board Legacy Fund	35,151.05	1,639.50	0.00	0.00	-1,639.50	35,151.05
Benevolent Fund	8,344.27	305.11	5277.08	0.00	0.00	3,372.30
Kirk Session Legacy Fund	63,107.74	2,345.25	5,322.50	0.00	-600.00	59,530.49
	<b>139,755.53</b>	<b>10,801.61</b>	<b>16,982.63</b>	<b>2,056.34</b>	<b>-3,236.14</b>	<b>132,394.71</b>
Total Transfers						
<b>Total funds</b>	<b>167,239.98</b>	<b>49,189.47</b>	<b>66,742.87</b>	<b>9,761.14</b>	<b>- 9,761.14</b>	<b>149,686.58</b>

**Purposes of Restricted Funds**

Sunday School Fund: Restricted to use by the Sunday School for the purpose of Christian Education.  
 Men's Club: Restricted to use by the Men's Club.  
 Saturday Club: Restricted to use by the Saturday Club and support to the general expenditure of the charity.  
 Midweek Club: Restricted to use by the Midweek Club and to support the general expenditure of the charity.  
 Work Party: Restricted to use by the Work Party and to support the general expenditure of the charity.

**Purposes of Designated Funds**

Organ Fund: To support repairs and refurbishment of the Church Organ. Interest Re-invested.  
 Renovation Fund: To support major Fabric Projects.  
 Fabric Fund: To fund general repairs and maintenance.  
 Fabric Reserve Fund: To fund major fabric works. Income generated is transferred to the Fabric Fund.  
 Congregational Board Legacy Fund Legacies held for General Purposes. Interest distributed to Fabric Fund or General Fund as per direction of Legacy.  
 Benevolent Fund: To provide charitable support in the parish.  
 Kirk Session Legacy Fund: Invested at the discretion of the Kirk Session. Legacies held for various purposes, as per the terms of the legacy. Interest re-invested. Disbursements at the discretion of the Kirk Session

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Designated Funds 2024 £</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023 £</b>
<b>3 Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	4,391.00	0.00	0.00	4,391.00	7,150.50
Gift Aid Donations	16,400.00	0.00	0.00	16,400.00	16,242.00
Other Offerings	0.00	549.44	5,590.02	6,139.46	5,397.39
Open Plate	2,394.18	0.00	0.00	2,394.18	1,598.70
Coin A Day	59.02	0.00	0.00	59.02	20.80
	<b>23,244.20</b>	<b>549.44</b>	<b>5,590.02</b>	<b>29,383.66</b>	<b>30,409.39</b>
Gift Aid Tax Return	6,176.84	0.00	0.00	6,176.84	6,498.03
	<b>29,421.04</b>	<b>549.44</b>	<b>5,590.02</b>	<b>35,560.50</b>	<b>36,907.42</b>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	139.89	0.00	0.00	139.89	139.43
	<b>139.89</b>	<b>0.00</b>	<b>0.00</b>	<b>139.89</b>	<b>139.43</b>

## Notes forming part of the accounts for year ended 31st December 2024

	Unrestricted 2024	Restricted 2024	Designated 2024	Total 2024	Total 2023
Giving to Grow Contribution	23,389.00	0.00	0.00	23,389.00	21,956.00
Less Endowment	-2,828.00	0.00	0.00	-2,828.00	-2,858.00
Less Vacancy Allowance	-11,196.00	0.00	0.00	-11,196.00	-11,196.00
Giving to Grow Allocation net	<b>9,365.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,365.00</b>	<b>7,902.00</b>
Presbytery dues	720.00	0.00	0.00	720.00	640.40
Locum Salary	11,464.17	0.00	0.00	11,464.17	11,253.72
Locum Travel	1,986.10	0.00	0.00	1,986.10	2,400.00
Pulpit supply	1,843.90	0.00	0.00	1,843.90	485.70
Organist	2,499.96	0.00	0.00	2,499.96	2,499.96
Organist Supply	545.00	0.00	0.00	545.00	220.00
Cleaner & Cleaning Materials	4,032.72	240.11	0.00	4,272.83	4,475.95
Gas	3,802.99	0.00	0.00	3,802.99	1,815.65
Electricity	3,518.03	0.00	0.00	3,518.03	2,369.58
Church Phone	601.17	0.00	0.00	601.17	465.79
Insurance	0.00	0.00	3,995.36	3,995.36	3,874.55
Manse Gas Appliance Service	0.00	0.00	239.88	239.88	259.87
Manse Repairs	0.00	0.00	60.00	60.00	60.00
Fire extinguisher Service	0.00	0.00	398.10	398.10	270.90
Printing & Stationery	0.00	393.53	0.00	393.53	607.16
CCLI Licence	314.00	0.00	0.00	314.00	293.00
Church Fabric	5,803.20	0.00	518.91	6,322.11	1,660.55
Hall Fabric	0.00	0.00	375.00	375.00	2,101.57
Piano & Organ Tuning	0.00	0.00	795.80	795.80	668.00
Sunday School Expenses	0.00	591.02	0.00	591.02	747.06
Sunday School Donations	0.00	1,300.00	0.00	1,300.00	0.00
Men's Club Expenses	0.00	330.00	0.00	330.00	400.00
Special collection disbursed	0.00	0.00	1,000.00	1,000.00	900.00
Poppy Scotland	114.90	0.00	0.00	114.90	197.30
Erskine	52.55	0.00	0.00	52.55	61.50
Dial A Sermon Phone Service	0.00	0.00	0.00	0.00	45.00
Av Install	0.00	0.00	4,132.50	4,132.50	0.00
Charity Donations	0.00	0.00	5,000.00	5,000.00	0.00
Benevolence	0.00	0.00	277.08	277.08	100.00
Honorarium	0.00	0.00	190.00	190.00	0.00
Miscellaneous	100.00	0.00	0.00	100.00	112.00
Bank Charge	2.00	0.00	0.00	2.00	0.00
<b>Payments</b>	<b>46,765.69</b>	<b>2,854.66</b>	<b>16,982.63</b>	<b>66,602.98</b>	<b>46,887.21</b>
<b>Cost of Generating Funds</b>	<b>139.89</b>	<b>0.00</b>	<b>0.00</b>	<b>139.89</b>	<b>139.43</b>
<b>Total Payments</b>	<b>46,905.58</b>	<b>2,854.66</b>	<b>16,982.63</b>	<b>66,742.87</b>	<b>47,026.64</b>

**5. 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 to national insurance, pension, housing and loan fund.

Ministers stipends are paid in accordance with the national stipend scale which is related to years of service.

In 2025 the minimum stipend was £31,642 rising to £38,884 in the 5th and subsequent years.

**Giving to Grow.** In the year under review our gross allocation was £23,389.00 (£21,956.00) This was reduced by £2,828.00 (£2,858.00) being endowment towards stipend. A further reduction of £11,196.00 (£11,196.00) Vacancy Allowance was made giving a net requirement Of £9,365.00 (£7,902.00).

**6. Collections for Third Parties**

	<b>2024</b>	<b>2023</b>
CHAS	200.00	
St. Andrew's Hospice		100.00
Lanarkshire Cancer Care	1,000.00	900.00
Ukranian Appeal	0.00	500.00
Social Track	0.00	20.00
Bethel Trust	0.00	20.00
Pathfinder Guide Dogs	0.00	20.00
BHF	0.00	20.00
Carluke Historical Society	20.00	20.00
LAMH	500.00	20.00
Diabetes UK	20.00	20.00
RSPB	20.00	20.00
McMillan Cancer Care	0.00	20.00
2 <sup>nd</sup> Wishaw Junior Section	300.00	<u>1,680.00</u>
Wishaw and District Brigade Band	400.00	
SSPCA	200.00	
The Salvation Army	200.00	
	<u>2,860.00</u>	