

The Church of Scotland

Motherwell St. Mary's Parish Church of Scotland



Report of the Trustees

and

Financial Statements for the Year Ended 31 December 2024

Congregation No: 171135

Charity No: SC012233

Reference and Administrative Information

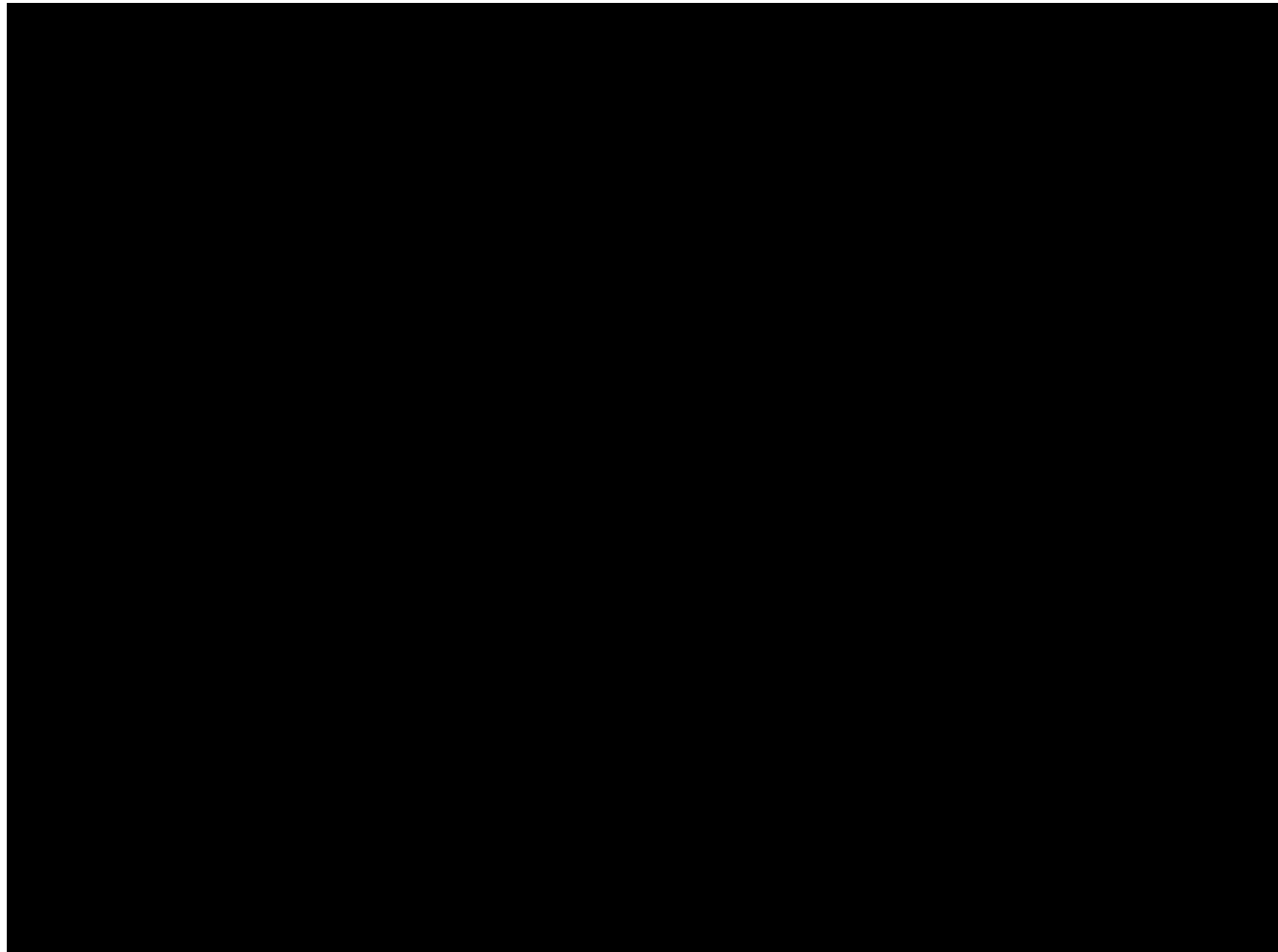
Charity Name: Motherwell St. Mary's Parish Church of Scotland

Charity Registration Number: SC012233

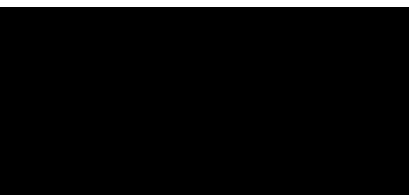
Congregation Reference No: 171135

Contact Address: The Church Office
Avon Street
Motherwell
ML1 3AB

Trustees



Independent Examiner



Bankers

Royal Bank of Scotland plc
62 Hamilton Road
Motherwell
ML1 3DA

Trustees' Annual Report

Motherwell St. Mary's Parish Church of Scotland

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC012233 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland

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.

Organisational Structure

The Kirk Session is chaired by the minister and meets five times in a year. Certain responsibilities are delegated to the Finance and Property Team as appropriate.

Trustees' Annual Report (cont)

Year ended 31 December 2024

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.

Regular Sunday worship is our raison d'être: responding to the spiritual and pastoral needs of the congregation and of the parish we serve is our mission. The life of St Mary's is many sided and wide ranging: youth organisations of differing types cater for children from age a few months to the teenage years, adult organisations offer the opportunity for friendship, fellowship, training and learning. Particular agencies provide support for young children and families, for older and housebound folk in their own homes. Every home in our parish receives information about the work of the church and regular invitations to share its activities.

While recognising the financial need of the congregation, we like to support local, national and international charities. Money was raised for a number of such causes as set out in the notes to the accounts. In light of the increase of a cashless society, facilities were also made available to the congregation to contribute to some other benevolent and charitable purposes through Just Giving.

Achievements and Performance

The ongoing day to day work of the Congregation started the year under the guidance of our interim moderator [REDACTED] due to the absence of our minister the [REDACTED] on "fit leave". We were delighted to welcome [REDACTED] lder back on a phased return in the early part of the year with a subsequent full return. We would like to than [REDACTED] for his Service as interim moderator and we would also like to thank [REDACTED] and [REDACTED] who undertook the majority of the preaching duties and provided other pastoral support during [REDACTED] absence.

In the early part of the year [REDACTED] retired from her role as Church Secretary after more than 20 years. The congregation was delighted to make a presentation to [REDACTED] to express their thanks for the significant contribution she had made.

In April the Congregational Board launched a Fabric Improvement Appeal to raise funds to pay for a new Boiler and Heating system in the Sanctuary and the church buildings, as well as other urgent work and upgrades.

All our organisations continued to thrive and it was good to see members old and new enjoying their activities. We continued to stream worship on a Sunday for those unable to attend in person.

On Sunday 27 October the Congregation voted unanimously to switch to the Church of Scotland Unitary Constitution and the new constitution took effect from 20 December.

The Kirk Session recognise the significant and sustained commitment from the Office Bearers and Congregation as they continue to ensure the financial stability of the charity.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review

Our financial structure continues to be sound although our membership is falling. Fewer people are contributing more.

2024 presented some financial challenges. However a concerted effort by members and careful control of costs ensured the following outcomes for the year:

- Free Will Offerings (Non Gift Aid) decreased by £2,400 – an decrease of 9.1%.
- Free Will Offerings (Gift Aid) increased by £4,635 – an increase of 5.4%.
- Gift Aid Tax Recovered increased by £1,363 – an increase of 6.1%
- Open plate decreased by £46 – a decrease of 1.4%.
- In 2024, we raised £197,176 as against £161,022 in 2023 – an increase of £36,154 (22.4%). The vast majority of this increase relates to the Fabric Improvement appeal launched in May to assist with the costs of replacing the heating system in the church buildings and other improvements to the church buildings.
- Once again the majority of donations were made through the Gift Aid Scheme with the tax recovered totalling £23,577
- Expenditure increased from £163,889 in 2023 to £210,646 in 2024 representing an increase of 28.5% for the year. This increase was largely attributable to funds from the designated reserve fund being spent on making improvements to the Avon Hall floor and windows in the church building, although there was also a significant increase in the costs of gas and electricity.
- Giving to Grow contributions of £80,807 (£81,648 – 2023) were paid in full during the year. The 2025 contribution is being paid in 9 equal instalments and will be paid in full during the current financial year.

Reserves Policy

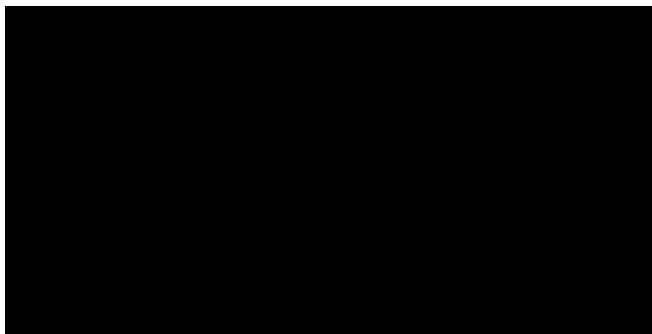
It is the Trustees' policy to hold reserves of approximately twelve months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £69,876 of which £4,370 had been designated for Fabric Fund, £5,006 for Guild Fund, £213 for Junior Church Fund and £42,760 for Reserve Fund. The remaining balance of £17,527 represents approximately one and a half months' expenditure and while this is lower than would normally be expected the Trustees are happy with the total overall reserves.

Trustees' Annual Report (cont)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date: 25 May 2025

Independent Examiner's Report to the Trustees of Motherwell St. Mary's Parish Church

Motherwell St. Mary's Parish Church of Scotland

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 my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

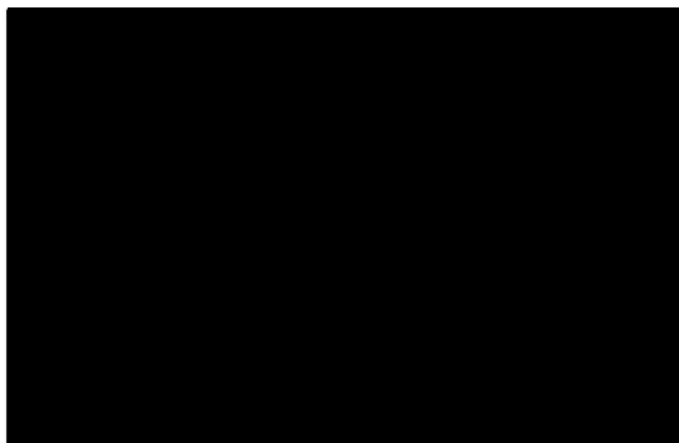
Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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, 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



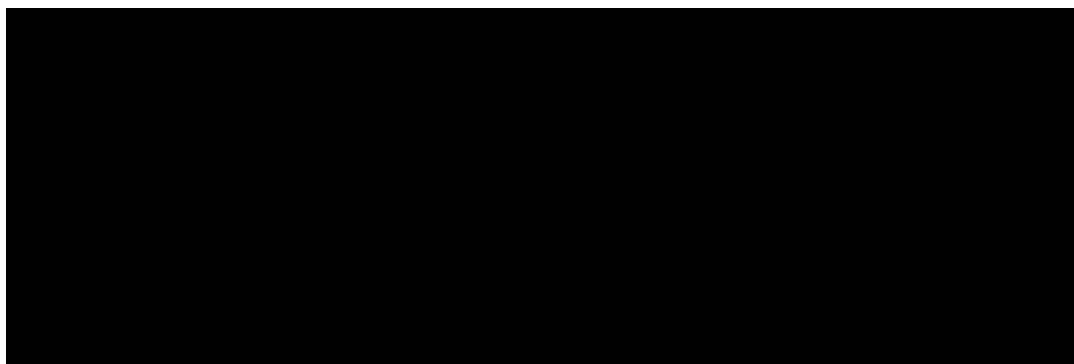
Motherwell St. Mary's Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	152,814	26,431	-	179,245	146,577
Legacies		-	-	-	-	5,000
Activities for Generating Funds		-	6,707	-	6,707	-
Bank & Deposit interest		1,505	97	-	1,602	1,387
Investment income		-	-	-	-	-
		<u>154,319</u>	<u>33,235</u>	<u>-</u>	<u>187,554</u>	<u>152,964</u>
Rental of premises		7,420	-	-	7,420	5,526
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		2,202	-	-	2,202	2,532
		<u>163,941</u>	<u>33,235</u>	<u>-</u>	<u>197,176</u>	<u>161,022</u>
<u>Total Receipts</u>						
<u>Payments</u>	4					
Costs of generating funds		709	-	-	709	559
Charitable activities		209,817	-	-	209,817	162,710
Governance costs		120	-	-	120	120
		<u>210,646</u>	<u>-</u>	<u>-</u>	<u>210,646</u>	<u>163,389</u>
<u>Total Payments</u>						
Excess of Receipts over Payments for the year before transfers		(46,705)	33,235	-	(13,470)	(2,367)
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		(46,705)	33,235	-	(13,470)	(2,367)

Motherwell St. Mary's Parish Church of Scotland
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	116,581	-	-	116,581	118,948
Movement in year:					
Excess of Receipts over Payments for the year	(46,705)	33,235	-	(13,470)	(2,367)
Bank & deposit balances carried forward	<u>69,876</u>	<u>33,235</u>	<u>-</u>	<u>103,111</u>	<u>116,581</u>
<u>Investments at market value</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Assets</u>					
Gift Aid Receivable	<u>1,890</u>	<u>4,721</u>	<u>-</u>	<u>1,890</u>	<u>1,882</u>
<u>Liabilities</u>					
Cost of repair not yet billed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the trustees on 12 March 2025 and signed on their behalf by:



Motherwell St. Mary's Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

██████████ who is a member of the Kirk Session received £1,378 (2023 - £5,329) as Church Secretary. ██████████

██████████ who is a member of the Kirk Session received £16,363 (2023 - £15,488) as Church Officer. ██████████

██████████ who is a member of the Kirk Session received £7,684 (2023 - £7,318) as Church Organist. ██████████, who is related to trustees received £3,217 (2023 - £0) as Church Administrator. Minister's travel expenses for the year paid to the ██████████ Calder amounted to £1,161 (2023 - £1,145) and Council Tax payments in respect of the Manse amounted to £3,489 (2023 - £3,408)

No trustee or related party to a trustee received any personal benefit from a contract or transaction entered into during the year (2023 - none).

During the year donations from trustees to the charity totalled £52,028 (2023 £46,036).

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	3,203	46	(679)	1,800	4,370
Designated Reserve Fund	87,665	2,117	(47,022)	-	42,760
Designated Junior Church Fund	522	462	(771)	-	213
Designated Guild Fund	5,418	6,540	(6,952)	-	5,006
General Fund	19,773	154,776	(155,222)	(1,800)	17,527
	<u>116,581</u>	<u>163,941</u>	<u>(210,646)</u>	<u>-</u>	<u>69,876</u>
Restricted funds					
Fabric Improvement Fund	-	33,235	-	-	33,235
	<u>-</u>	<u>33,235</u>	<u>-</u>	<u>-</u>	<u>33,235</u>
Endowment funds					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>116,581</u>	<u>197,176</u>	<u>(210,646)</u>	<u>-</u>	<u>103,111</u>

Purposes of Designated Funds

Fabric Fund – The Trustees have set aside funds for the maintenance of the Church property.

Reserve Fund – Legacies and bequests along with any surplus funds are held reserve to meet necessary, sometimes emergency requirements especially of a fabric nature

The Guild and Junior Church are organised under the auspices of the Kirk Session but have control of their own funds which pay for operational costs and can be distributed to other charities. They are overseen by the Trustees.

Purposes of Restricted Funds

Fabric Improvement Fund – This is a fund to assist with the cost of replacing the Boiler and Heating system in the Sanctuary and the church buildings, as well as other urgent work and upgrades .

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	25,004	5,996	-	31,000	26,404
Gift Aid Donations	90,529	18,885	-	109,414	85,894
Tax Recovered on Gift Aid Donations	23,577	-	-	23,577	22,214
Ordinary Offerings (Open Plate)	3,178	-	-	3,178	3,224
Other Offerings, Donations etc	10,526	1,550	-	12,076	8,841
	<u>152,814</u>	<u>26,431</u>	<u>-</u>	<u>179,245</u>	<u>146,577</u>

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees	-	-	-	-	-
Offering envelopes	709	-	-	709	550
	<u>709</u>	<u>-</u>	<u>-</u>	<u>709</u>	<u>550</u>

Charitable activities

Ministries & Mission allocation	81,648	-	-	81,648	80,807
Presbytery dues	2,616	-	-	2,616	2,623
Voluntary Additional Stipend	-	-	-	-	-
Minister's expenses	1,161	-	-	1,161	1,145
Ministerial Assistance	-	-	-	-	-
Pulpit supply	1,890	-	-	1,890	2,715
Other staffing costs	34,006	-	-	34,006	33,717
Fabric repairs & maintenance	50,440	-	-	50,440	12,284
Council Tax	3,489	-	-	3,489	3,407
Heat and light	12,236	-	-	12,236	6,822
Insurance	5,301	-	-	5,301	4,957
Other building costs	-	-	-	-	-
Church office expenses	1,307	-	-	1,307	1,622
Manse Telephone	696	-	-	696	672
Organ & music	-	-	-	-	-
Printing, stationery and postage	2,412	-	-	2,412	2,496
Guild Expenses	6,592	-	-	6,592	3,456
Junior Church Expenses	771	-	-	771	926
Other expenses	4,891	-	-	4,891	5,070
	<u>209,456</u>	<u>-</u>	<u>-</u>	<u>209,456</u>	<u>162,719</u>

Governance costs

Independent examiner's fees	120	-	-	120	120
-----------------------------	-----	---	---	-----	-----

Other payments

Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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 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 the fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024 £	2023 £
Christian Aid	536	1,064
Motherwell Foodbank	499	
Reach Out	234	
The Basic Foodbank Motherwell	100	100
Lanarkshire Cancer Care	100	
MAF UK (Flying for Life)	100	
St Andrews' Hospice		670
DEC Syria & Turkey Appeal		550
Erskine Hospital		421
Alzheimers Scotland		100
Mary's Meals		100
DEC Ukraine Appeal		40
	<u>1,569</u>	<u>3,045</u>

APPENDIX

Motherwell St. Mary's Parish Church of Scotland

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2024
	£	£
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>15,989</u>	<u>22,662</u>