

The Church of Scotland
East Kilbride Mossneuk Parish Church of Scotland
Receipts and Payments

Congregation No: 171111

Charity No: SC 012692

East Kilbride Mossneuk Parish Church

Year ended 31 December 2024

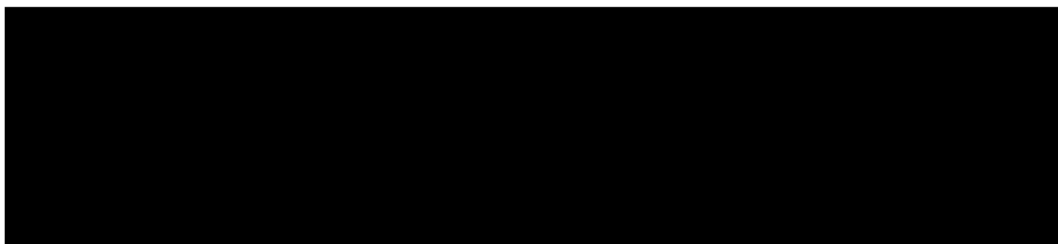
Charity Name: East Kilbride Mossneuk Parish Church of Scotland.

Charity Registration Number: SC012692

Congregation Reference No: 171111

Contact Address:
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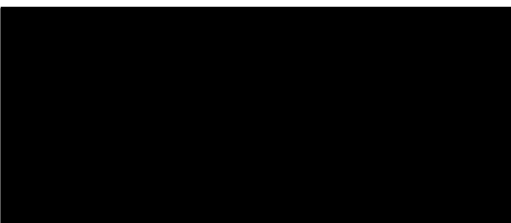
Kirk Session: Trustees



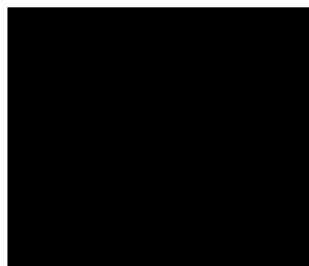
Finance Committee: 

OSCR & Gift Aid Administrator: 

Principal Office-bearers



Independent Examiner



Bankers

Royal Bank of Scotland,
24/25 Princes Square
East Kilbride
G74 1LJ

Bank of Scotland
41 Princes Mall
East Kilbride
G74 1LA

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

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 meets ten times a year and is responsible for the oversight of all spiritual and temporal matters within the church. The Kirk Session is chaired by the Minister and responsibilities are delegated to the following committees-Finance, Fabric, Mission and Pastoral Care and Worship who report to the Session on an ongoing basis.

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.

Services of Worship are held every Sunday morning at 10.00 a.m. A Sunday Club for young children is held during the service . During the week, a full programme of youth and adult activities is offered:

Monday - Friday: Afternoon - MOSS After School Care Group

Monday Evening: - Every alternate fortnight - Craft Class and Ladies Friendship Circle

Monday Evening: Local Councillor's Surgery (8 times per year)

Monday Evening: - Every Quarter (minimum) - Kirk Session

Tuesday Evening: Rainbows, Brownies, Pilates Class

Wednesday Evening: The Girls' Brigade (all Sections)

Thursday Evening: The Boys Brigade (All Sections)

Friday Morning: Toddler Group, Waterwell Prayer Group

Sunday Evening: Freedom (1st and 3rd Sunday in month)

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

We have had a very exciting year and our congregation numbers and participation in activities has grown exponentially, we now have an average regular attendance of 73 and for special events have beyond 95 attending. We continue to make sure that hospitality is one of our important values and we commence all our services with a cup of tea/coffee, cake and biscuits together with a warm welcome to everyone new and old members. We also ensure we have fresh bread for toast and jam to those who join us with hunger.

Joint services were held with the cluster congregations -Claremont and South Parish during Easter Week and we held a Passover meal on the Thursday evening which was attended by 60 people from the three congregations. Working together with the cluster congregations has given us a chance to get to know people and work together and has significantly improved relationships in and outside of the local church. We have partnered closely and successfully with East Kilbride Vineyard and are in the process of working through ways to grow and develop the relationships between the two churches. Christmas Time we had a Carol concert together.

In August we held our usual Summer Club for children of primary age. The Summer club was well attended and we had plenty of helpers including some volunteers from Claremont Parish Church and other churches around East Kilbride.

In September we commenced the Lectio Divina Course on Monday evenings over 6 weeks led by Kenny MacLeod, this was well supported by our congregation and a number of people from Waterwell and people who attend Freedom services. We also led The Prayer Course additionally to this, which captured a significant amount of people too: explorers and those willing to go deeper.

Having missionally approaching our desire to have the Word of God raised and read in the community, we worked with the Scottish Bible Society and distributed several hundred Bibles. Each week after the Sunday service we use these same bibles in a 30-minute devotional time called 'Look at the Book' and this provides a platform for discussion on theological, spiritual and soul searching matters and everyone enjoys the friendship and a light lunch.

Our Wee Disciples have continued to grow and we are continuing our journey through the Old Testament and always looking for new resources. In 2024, we set about creating our own materials for Youth Ministry which are being used across the country by different children's groups in PDF format.

During the year we held 3 intergenerational services which we called EXPLORE (Stepping into the story) - one on the story of Jesus and the Fishermen, Palm Sunday, Good Friday, and the Christmas Story- all were well received and attended by many families. Our church has had a input into the EK integration network which helps to support asylum seekers and refugee community in our town and Mossneuk is the official prayer lead for the group. We are working closely with them resourcing, supporting, and developing what they do across East Kilbride. We have had significant donations from the congregation of clothing, shoes, suitcases, sportswear and many other things that have equipped the daily lives of East Kilbride's Refugees

We hosted [REDACTED] from Compassion UK, and members of the church sponsored over 10 children in Africa at £32 per month, per child. We also work closely with Open Doors, Over Seas Mission, and Ezra UK.

A Praise Group was formed, led by [REDACTED] we were treated to lovely performance at Christmas time, the group continues to grow and enjoy lots of fun and friendship. In late 2024, this was led by [REDACTED]

Our Minister has continued to engage in his door-to-door ministry and has now visited almost every door in the parish and this has had a direct impact on our weekly attendance. Digital Giving has been fantastic in allowing us to actively diversify our income streams to grow our income and donation stream.

We continue to support Loaves and Fishes, our local Food Bank and had a visit from [REDACTED] (acting CEO and co-ordinator) to update us on how they are operating.

Freedom services continue to be popular, and the numbers are growing with a healthy number of young people attending. In average, across the year, we have an attendance at Freedom of 81. This offers a different type of service from the morning service, a more relaxed informed atmosphere with plenty of modern music. In 2024 we invited 7 different pastors, men and women, from across the Church in Scotland to lead us in biblically focused and spirit led preaching, with a great response from everyone in attendance. We have also launched in 2024 a men's and women's devotional group. The women and men are meeting separately to grow their faith. The women are working through Lioness Arising and the men are working through an in-house devotional book called Brotherhood. Our minister launched this in November and we have enabled over 20 men's groups to take place across Scotland, further reinforcing us as a resource giving church.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review

The principal source of income is from weekly offerings and bank standing orders, overall our offerings increased by 10% from £22,937 to £25,416 however Gift Aid donations have increased from £7,478 to £12,380 and donations through bank standing orders for non gift aid donations was down by £947. The tax recovered on gift aid donations was £5,208. If members do not already give by standing order or gift aid they should consider this to increase the tax which the church can reclaim. Members should also review their giving annually. A total of £42,221 was spent on Fabric expenditure which included £19,260 on Tarmac and lining of the car park, £2,080 on ground maintenance, £2,101 on Equipment, £907 on maintenance to the boiler for the church, £355 on Fire alarms, £5,574 on Electrical Repairs to Lighting, £1,661 on new taps and mixing valves, £970 on replacement carpet, £3,156 on New Heating Controls, £1,768 on Replacement of Extractor Fans, £1910 on Removal of Partitioning and the remaining £2,479 was in respect of general upkeep of the church. The balance remaining in our Fabric Fund is £2,913. During the year we received a most generous gift of £100,000 from an anonymous donor to be held in a restricted fund and used for the purpose of a new roof for the church. The Receipts and Payments Account shows a deficit of £18,656 on unrestricted funds which was due to the large amount (£42,221) spent on Fabric repairs during the year.

Reserves Policy

It is the Trustees' policy to hold reserves for Fabric maintenance, repairs and renewal plus expenditure items which protect the fabric in a designated fund. At the end of the year the Church held unrestricted cash funds of £74,013 of which £2,913 had been designated for Fabric Fund and £10,358 for General Reserve Fund and £100,000 was held in a restricted Fund for a New Roof for the church.

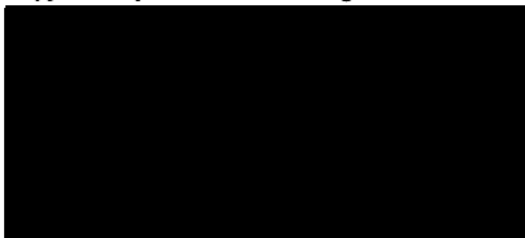
Stewardship

The Ministries & Mission contribution in 2024 was made by standing order through our bank account and was paid in full. We continue to encourage our congregation to review their givings.

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,



Independent Examiner's Report to the Trustees of East Kilbride Mossneuk Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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.

Date

15/6/25

East Kilbride Mossneuk Parish Church**Receipts and Payments Account****Year ended 31 December 2024**

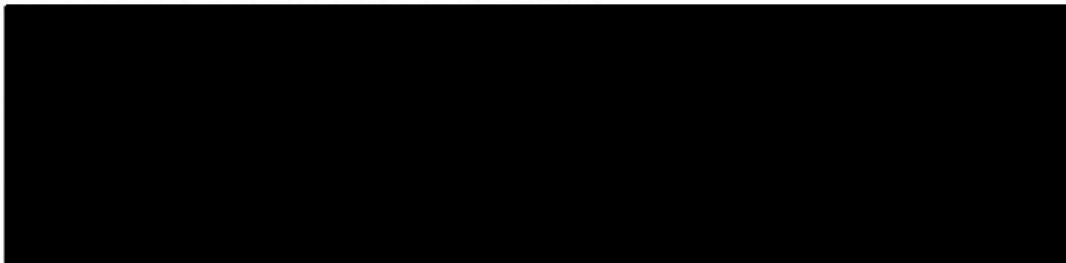
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	30724	0	0	30724	26271
Legacies		3000	0	0	3000	0
Activities for Generating Funds	6	889	0	0	889	1257
Bank & Deposit interest		1197	0	0	1197	813
Investment income		1212	0	0	1212	1010
		37022	0	0	37022	29351
Rental of Church Halls		25391	0	0	25391	20469
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grant -Holiday Club		0	0	0	0	325
Grant- Presbytery Forth Valley		1627	0	0	1627	0
Donations -Holiday Club		90	0	0	90	570
Donations -Community Bibles		919	0	0	919	0
Receipts from General Trustees	Appendix	10607	0	0	10607	0
Other Receipts-Defibulator		0	0	0	0	1551
Discretionary Fund		1000	0	0	1000	0
Donation -New Roof		0	100000	0	100000	0
Congregational Organisations-						
Flower Fund		60	0	0	60	70
Craft Class		296	0	0	296	363
Sunday Club		0	0	0	0	0
Summer Club		0	0	0	0	0
Little Fishes Toddler Group		590	0	0	590	876
Ladies Friendship Group		330	0	0	330	190
<u>Total Receipts</u>		<u>77932</u>	<u>100000</u>	<u>0</u>	<u>177932</u>	<u>53765</u>
<u>Payments</u>						
Costs of generating funds	4	0	0	0	0	0
Charitable activities	4	96588	0	0	96588	56887
Governance costs			0	0	0	0
<u>Total Payments</u>		<u>96588</u>	<u>0</u>	<u>0</u>	<u>96588</u>	<u>56887</u>
Excess of Receipts over Payments for the year before transfers		-18656	100000	0	81344	-3122
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>-18656</u>	<u>100000</u>	<u>0</u>	<u>81344</u>	<u>-3122</u>

East Kilbride Mossneuk Parish Church**Statement of Balances****At 31 December 2024**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	75100	0	0	75100	78222
brought forward					
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-18656	100000	0	81344	-3122
Bank & deposit balances					
carried forward	<u>56444</u>	<u>100000</u>	<u>0</u>	<u>156444</u>	<u>75100</u>
<u>Investments at market value</u>					
(cost £ 17569)	<u>22,341</u>	<u>0</u>	<u>0</u>	<u>22,341</u>	<u>22139</u>
<u>Assets</u>					
Gift Aid Receivable	<u>2438</u>	<u>0</u>	<u>0</u>	<u>2438</u>	<u>1290</u>
	<u>2438</u>	<u>0</u>	<u>0</u>	<u>2438</u>	<u>1290</u>
<u>Liabilities</u>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on the 12 March 2025

For and on behalf of the Kirk Session and Financial Board



East Kilbride Mossneuk Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 5 trustees received reimbursement of expenses incurred totalling £7597. No trustees received any remuneration.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2024	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	2,911	223	42221	42,000	2,913
Designated General Reserve Fund	10209	149	0	0	10358
Designated Holiday Club Fund	558	90	510	0	138
Designated Defibrillator Fund	551	100	79	0	572
Designated Ministers Discretionary Fund	0	1000	200	0	800
Designated Community Bible Fund	0	919	635	0	284
Designated Community Café Project	0	1627	846	0	781
General Fund	76789	72548	51339	-41900	56098
Congregational Organisations -					
Flower Fund	366	60	29	0	397
Craft Class	69	296	175	-100	90
Sunday Club	110	0	44	0	66
Summer Club	141	0	0	0	141
Little Fishes Toddler Group	505	590	353	0	742
Ladies Friendship Group	460	330	157	0	633
	<u>92,669</u>	<u>77932</u>	<u>96588</u>	<u>0</u>	<u>74,013</u>
Restricted funds					
New Roof		100000	0	0	100000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>92669</u>	<u>177932</u>	<u>96588</u>	<u>0</u>	<u>174,013</u>

Purposes of Designated Funds

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

General Reserve Fund: The Trustees have set aside funds to be held in the event of any major repairs to the property

Holiday Club Fund : Provide materials for holiday clubs

Defibrillator Fund: Purchase and up keep of Defibrillator

New Roof Fund: Restricted fund for replacement of Roof

Community Bible Fund: Distribution of Bibles

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
Note	2024	2024	2024	2024	2023
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	1775	0	0	1775	2722
Gift Aid Donations	12380	0	0	12380	7478
Tax Recovered on Gift Aid Donations	5208	0	0	5208	3334
Ordinary Offerings (Open Plate)	10891	0	0	10891	8701
Other Offerings,Donations,Gift Mnth	470	0	0	470	4036
	<u>30724</u>	<u>0</u>	<u>0</u>	<u>30724</u>	<u>26271</u>

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees

Offering envelopes

0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Charitable activities

Giving to Grow	8	19339	0	0	19339	15545
Presbytery dues		822	0	0	822	672
Minister's expenses		960	0	0	960	1205
Ministerial Assistance-Locum		0	0	0	0	0
Local Mission Outreach		321	0	0	321	308
Other staffing costs		11822	0	0	11822	11520
National Insurance Contributions		0	0	0	0	0
Fabric repairs & maintenance		42221	0	0	42221	12355
Holiday Club		510	0	0	510	1368
Digital Giving Charges		385	0	0	385	0
Heat and Light		8847	0	0	8847	3569
Insurance		1507	0	0	1507	1444
Other building costs		0	0	0	0	0
Community Café Equipment		846		0	846	0
Church Telephone		745	0	0	745	628
Cleaning Materials & Window Cleaner		1542	0	0	1542	834
Compassion		192	0	0	192	0
Community Bibles		635	0	0	635	0
Ministers Discretionary Fund		200	0	0	200	0
Print,Stat ,Post,Social Media Service		668	0	0	668	965
Copyright Licence		635	0	0	635	335
Purchase of Defibulator		79	0	0	79	1000
Other expenses	10	2191	0	0	2191	3461
Manse Upkeep		1363	0	0	1363	295
Congregational Organisations						
Flower Fund		29	0	0	29	65
Craft Class		175	0	0	175	232
Sunday Club		44	0	0	44	0
Summer Club		0	0	0	0	0
Little Fishes Toddler Group		353	0	0	353	893
Ladies Friendship Group		157	0	0	157	193
		<u>96588</u>	<u>0</u>	<u>0</u>	<u>96588</u>	<u>56887</u>

<u>96588</u>	<u>0</u>	<u>0</u>	<u>96588</u>	<u>56887</u>
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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 5th and subsequent years of service- £38,884.

6 Activities for Generating Funds -Fundraising

During the year a total of £989 was raised from the following events

	Income	Expenses	Transfers		2023
Christmas Fete	954	65	0	889	1257
	<u>954</u>	<u>65</u>	<u>0</u>	<u>889</u>	<u>1257</u>

2024 2023

7 Retiring Offerings

Tear Fund	0	369
	<u>0</u>	<u>369</u>

8 Giving to Grow

2024 2023

National Stipend Allocation	28,171	23046
Less: Endowment Income	-4,942	-3932
Transition Funding	-3,890	-3569
Amount paid per note 4 above	<u>19,339</u>	<u>15,545</u>

9 Donations from Church Organisations

2024 2023

Included in note 3 General Donations

7th EK Girls Brigade	200	0
Boys Brigade	0	50
Ladies Friendship	0	200
Craft Class	100	280
	<u>300</u>	<u>530</u>

10 Other Expenses

Tea,Coffe,Biscuits	432	458
Paper Cups/Coffeee Filters	334	410
Gifts-New members	238	375
- Flowers	135	0
Events -Food	289	747
Wee Disciples	54	276
Cluster Meetings	0	236
Others	709	959
	<u>2191</u>	<u>3461</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balance at 1 January	0	0
Transferred to Ministries Council	0	0
Closing balance 31 December	0	0
<u>REVENUE ACCOUNT</u>		
Balance at 1 January	10,607	5,532
Amendment to Opening Balance- Rent Received 2022		1,025
Revenue Interest	124	323
Revenue - Net Rent Received Manse *		4,174
Repaid during the year	-10,607	0
Property Cost		-240
Administration Charge	-85	-207
Balance 31 December	39	10,607
*		
Rent Received	0	4,800
Rent Protection Insurance	0	-173
Letting Agents Commission	0	-345
Repairs	0	-108
	0	4,174