

The Church of Scotland

**MOTHERWELL KIRK AT THE CROSS
(CHURCH OF SCOTLAND)
(formerly DALZIEL ST. ANDREW'S PARISH
CHURCH OF SCOTLAND)**

Congregational Accounts

1 January 2024 to 31 December 2024

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 171143

Scottish Charity No: SC 015503

SORP 2024 accounts

Revised 11/19

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Members of the Kirk Session and Congregational Board are the charity trustees. The Kirk Session members are elders of the church and are chosen from members of the congregation who are considered to have the appropriate gifts and skills. The Board members are appointed based on their skills in a particular area (e.g., Finance, Property) and are re-elected on an annual basis at the Annual General Meeting. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. As a result of the union with Crosshill Parish Church the Model Deed has been superseded by the Unitary Deed and members of the Congregational Board ceased to be trustees on 1st June 2025.

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.

Motherwell Dalziel St. Andrew's Parish Church of Scotland was formed in September 1996 from the union of two congregations, viz. Dalziel Parish Church and St. Andrew's Parish Church. On 1st June 2025 Dalziel St. Andrew's Parish Church and Crosshill Parish Church united to form Motherwell Kirk at the Cross. The congregation seeks to present a united witness in its worship and work for Christ, serving the wider community in which it is set, as best it can, with the resources available.

2024 was the year that Dalziel St. Andrew's celebrated 150 years at our present location, with a number of special services and events during November, including a service led by the Moderator of the Church of Scotland, the [REDACTED]. With the Presbytery Plan being approved, a number of joint services were held with Crosshill Parish Church. There were a number of services through Advent and Christmas including the Sunday School and Fusion Nativity, a quiet service to remember loved ones who had passed away and Christmas Day communion. Bible study groups were held throughout the year in conjunction with our friends in the Glo Centre and Messy Church returned in 2024. All groups and youth organisations continued to meet on a regular basis in the church halls.

Feedback from those who use our online service on a weekly basis continues to be most encouraging. We continue to stay in touch with a wide range of ages of folk locally and around the globe through the use of social media such as Facebook, and our website and social media channels are constantly being updated to attract the interest of those seeking to find out more about the church's work and mission.

Through the website and Facebook, we regularly receive enquiries from those pursuing their family history, from others who are interested in joining us, or being married or baptised. It has become a primary avenue for mission in our congregation and grows week by week.

A Summer Holiday club was held in person this year utilising the Church building and grounds, with approximately 50 children in attendance of each of the 5 days. A monthly Community Breakfast is also well attended.

Halls Lets continued to perform strongly with many groups utilising the halls on a regular basis. The high occupancy resulted in Hall Let income being similar to pre-pandemic levels.

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

Befriend Motherwell

2024 was another successful year for Befriend Motherwell where we started our second year of the current three-year financial support from the National Lottery Community Fund. On top of this we were successful in gaining financial support of over £30k from Voluntary Action North Lanarkshire through their Mental Health and Wellbeing Fund towards supporting the large influx of referrals we have received in relating to supporting males who are isolated. This has resulted in the creation of two new Group Facilitator positions to support a new group specifically for men along with creating more one to one befriending opportunities for men. We have been encouraged by and increase in volunteer recruitment and development over this last year helping towards increasing our capacity. Alongside our core work we always aim to find new initiatives to help us support our participants as best we can. To this end we continue to offer chair yoga and chair Pilates on a weekly basis with over 80 people registered for the classes. These activities help towards improving people's physical health, mental health and wellbeing, strength and balance. During the summer months we were delighted to offer trips and outings to our participants. Over the summer period we offered trips to our participants to various different places which was supported by staff. These were enjoyed by all who took part and the feedback was very positive.

Our Intergenerational Activities continued to be successful. We developed a tool-kit thanks to financial support from the Local Activity Fund allowing us to offer a five-week programme of one afternoon a week looking at some local history of Motherwell, what classrooms were like in the 1950s, pre-decimalisation of currency and old maps of the town. This was supported by two of our older participants who are retired school teachers and are well used to working with young people. Feedback from this has been excellent and there are a number of schools looking for this to take place.

We continue to be very grateful for the financial support we received yearly from Dalziel St. Andrew's Parish Church via the Thomson Legacy which is used directly to benefit people over the age of 65 who are experiencing isolation.

Financial Review

Member giving decreased by nearly £3,000 when compared to 2023. The hall lets continued to perform strongly during 2024, with over £18,000 of income generated. The Christmas Fayre generated £2,500 in funds and also enabled us to connect with the wider community. We were grateful to receive a legacy from the late Miss Betty Morton of over £120,000. Some of this will be used to assist with additional costs in relation to the proposed union with Motherwell Crosshill Parish Church with the remaining funds being invested in 2025, with a view to use these for future projects.

The overall position at the end of a December, due to the support of all members of the Congregation, was that we were able to meet all financial commitments in full.

The Ministries and Mission (M&M) contribution for £75,301 was paid in full by the end of December 2024.

It is Motherwell Kirk at the Cross's policy, set by the Congregational Board, not to use monies left to the Church by way of Legacies for General Expenditure. Exceptions to this policy must be approved by the Congregational Board and Kirk Session. Due to financial challenges during 2024 we had to utilise the unrestricted legacies in order to meet our commitments, with a significant increase in wages and energy costs.

106 members gave by way of Giftaid. Standing Orders reached 136 each month (around 156 members) in respect of Offerings (Freewill and Giftaid) which greatly assists cash flow.

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

The 'Work Party' of volunteers provide a valuable service to the Church by carrying out a variety of maintenance activities that would otherwise have to be carried out by external contractors.

Members of the Congregation were regularly advised of the financial situation and encouraged by way of articles in Kirk Matters (Newsletter) to review their level of giving and to increase where possible, with particular emphasis on giving by Giftaid and to give by Bank Standing order. The Church of Scotland's National Stewardship Programme was not undertaken.

No direct financial support was given to any of the various Projects underway from General Finances as Projects are mainly grant-funded and entirely separate from day-to-day finances.

As a result of the union with Crosshill Parish Church, the assets of Crosshill Parish Church will be transferred to the united congregation. The value of these assets is anticipated to be approximately £100,000 in the general account and £422,000 in the Church of Scotland Deposit Account.

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

Investment Policy and Performance

All investments are with the Church of Scotland Investment Income Fund. The market value of all Investments increased slightly by £1,630 during 2024 and £30,000 (net) was transferred from the Rita Calder and May McQueen legacies.

There are 7 Legacies/Bequests.

The Lawson bequest income is used to assist uniformed organisations with their increasing levels of capitation fees and to assist the Sunday School and Fusion. Market value at 31 December 2024 was £46,131. Income received from this legacy was £2,463.

The Thomson legacy is restricted in use and can only be used for the benefit of elderly members living alone. The majority of this Legacy is invested with the Church of Scotland Investors Trust Income Fund with the income generated from this investment used to assist Befriend Motherwell, which received £5,078 in 2024. Market value at 31 December 2024 was £93,612 invested with Church of Scotland Investors Trust and £10,432 held with in the General Account.

The late Mr William Lightbody bequeathed a £2,000 legacy in 2011 and now has a market value at 31 December 2024 of £2,212. This investment to be used for books for the Sunday School or Fusion. Income received from this legacy was £120.

The late Miss Dorothy Fairley bequeathed a £64,612 Legacy during 2016. A proportion of this Legacy was used for essential capital requirements and £40,000 was invested with the annual proceeds used to support ongoing costs for Organ maintenance. Market value at 31 December 2024 was £36,288. Income received from this legacy was £1,968.

The late Miss Rita Calder bequeathed a £65,819 Legacy. £60,000 of this Legacy was invested with the annual proceeds used to support general fund expenditure. Market value at 31 December 2024 was £2,477. Income received from this legacy was £964. £10,000 of the legacy was utilised for general purposes.

The late Miss May McQueen bequeathed a £20,000 Legacy. This Legacy has been invested in full with the annual proceeds used to support general fund expenditure. Market Value at 31 December 2024 was £2,599. Income received from this legacy was £683.

The late Miss Betty Morton bequeathed £120,238 Legacy in December 2024. This Legacy is unrestricted and is currently in the General Account, with a view to invest these funds in early 2025.

Risk Management

The financial risk is not to the financial viability of the Charity (the Church). Approximately 50% of total income for general purposes is remitted to the Church of Scotland in respect of Giving to Grow contribution. The remaining income is used to meet general Church expenditure. The financial risk therefore relates to not being able to meet full financial contribution to the Church of Scotland.

Reserves Policy

It is the policy of the Trustee's that the capital amount of any legacy monies, whether invested or held in the general account, should be preserved and that only income generated from the investments should be utilised. Where an unrestricted legacy is to be utilised, approval from the Trustees is sought and, where practical, the legacy capital would be restored over an agreed period. The value of the unrestricted legacies that are invested and funds held in the general account total £167,252. The Investment Policy and Performance section of this report details the purpose, value and returns of the investments that are held. Church of Scotland policy is to hold at least 6 months of reserves. Whilst it is the belief of the Kirk Session to maximise the use of income

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

received for the work of the Church and not held in reserve, they aim to hold a balance of funds that will meet future financial commitments. To ensure that we can meet our commitments we will drawdown from the unrestricted legacies when required to ensure that sufficient funds are available in the general account.

Structure, Governance and Management

The congregation is a registered charity, number SC015503 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland

Members of the Kirk Session and the Congregational Board are the charity trustees. Throughout the year the Kirk Session and Congregational Board, chaired by the Minister, met on a monthly basis to attend to the spiritual and operational requirements of the Church.

Reference and Administrative Information

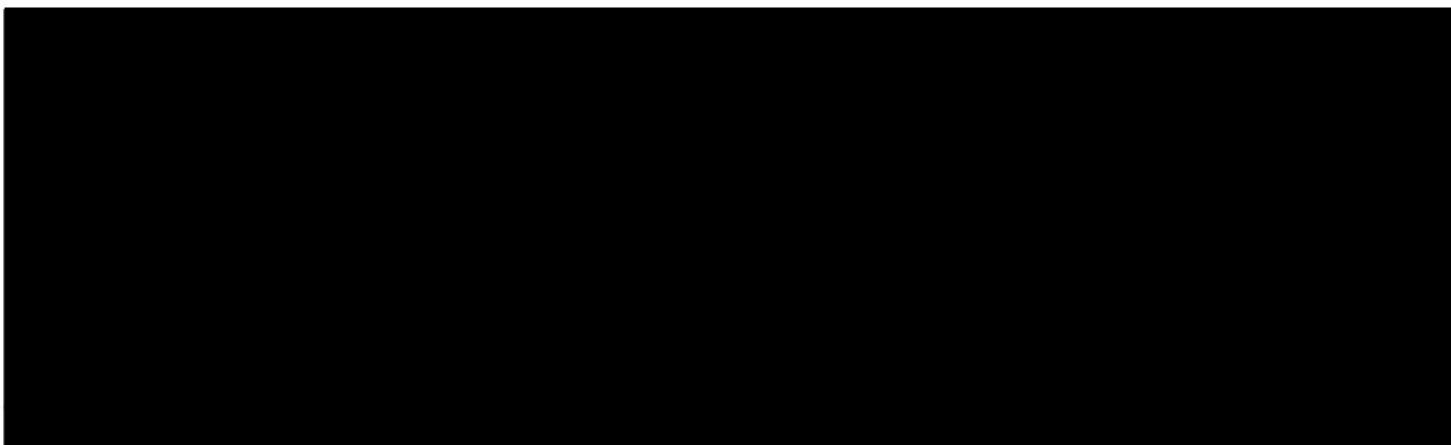
Trustees

The following trustees served at any time during 2024 and up to the date of signing the accounts.

Congregational Board Members (ceased to be trustees on 1st June 2025)



Kirk Session Members



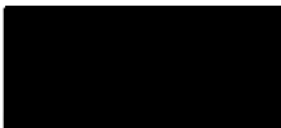
Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Principal Office-bearers

Moderator:

Session Clerk:

Church Treasurer:

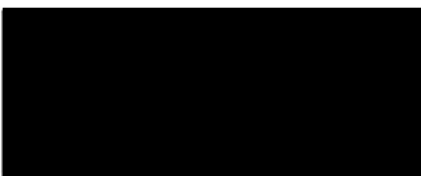


Principal Office

43 Merry Street, Motherwell, ML1 1JJ

Scottish Charity. Number: SC015503

Independent Examiner



Bankers: Virgin Money, 43 Hamilton Road, 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.

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,



Date8.....October.....2025

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Motherwell Kirk at the Cross
Independent Examiner's Report to the Trustees of Motherwell Kirk at the Cross
Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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.

Date: 9/10/25.

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Motherwell Kirk at the Cross Church of Scotland

Statement of Financial Activities

<u>Year ended 31 December 2024</u>	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	1	244,909	10,125		255,034	118,149	15,984		134,133
Charitable activities	2	7,095	36		7,131	4,370	1,336		5,706
Other trading activities	3	24,942	0		24,942	18,437			18,437
Investments	4	3,616	2,563		6,179	3,724	2,185		5,909
Other	5	0			0	0			0
Total income		280,562	12,724	0	293,286	144,680	19,505		164,185
Expenditure on:									
Raising funds	6	292			292	263			263
Charitable activities		188,762	9,616		198,378	167,838	18,427		186,265
Other									
Total expenditure		189,054	9,616		198,670	168,101	18,427		186,528
Net income/(expenditure) before gains and losses on investments		91,508	3,108	0	94,616	(23,421)	1,078	0	(22,343)
Net gains/(losses) on investments		337	883	417	1,637	2,410	3,534	1,668	7,612
Net income/(expenditure)		91,845	3,991	417	96,253	(21,011)	4,612	1,668	(14,731)
Transfers between Funds		3,300	(3,300)	0	0	2,850	(2,850)	0	0
Net movement in funds		95,145	691	417	96,253	(18,161)	1,762	1,668	(14,731)
Reconciliation of funds:									
Total funds brought forward		78,437	162,638	45,714	286,789	96,598	160,876	44,046	301,520
Total funds carried forward		173,582	163,329	46,131	383,042	78,437	162,638	45,714	286,789

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Motherwell Kirk at the Cross Church of Scotland

Balance Sheet

At 31 December 2024. Total Funds

	<u>Note</u>	2024 £	2023 £
Fixed Assets:			
Tangible assets	9	9,014	10,016
Investments	10	185,178	213,567
Total Fixed Assets		194,192	223,583
Current Assets			
Debtors	11	8,919	5,807
Cash at bank and in hand		179,931	57,399
Total Current Assets		188,850	63,206
Liabilities			
Creditors falling due within one year	12	0	0
Net Current Assets		188,850	63,206
Creditors falling due after more than one year			
Total Assets		383,042	286,789
The funds of the charity:			
Endowment funds	15	46,131	45,714
Restricted income funds		163,329	162,638
Unrestricted income funds		173,582	78,437
Total charity funds	15	383,042	286,789

Helen Lawson Session Clerk

[Signature] Treasurer

Date..... 8 October 2025

Motherwell Kirk at the Cross - Trustees' Report (cont)

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) issued on 16 July 2014 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 from them 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.

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 fixed 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.

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

Accounting Policies cont'd.

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a reducing-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives: Fixtures, fittings and office equipment 10 years.

Investments

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

Taxation

Motherwell Kirk at the Cross is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Motherwell Kirk at the Cross 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	92,524			92,524	95,234			95,234
Tax recovered on Gift Aid	19,614			19,614	18,852			18,852
Legacies	120,238			120,238				
Grant Income	11,732			11,732	484	203		687
Organisations Income		8,999		8,999		14,553		14,553
VAT Rebate and Insurance Claim		0		0		0		0
Other	801	1,126		1,927	3,579	1,228		4,807
	244,909	10,125		255,034	118,149	15,984		134,133
2. Income from charitable activities								
Spring/Christmas Fayre	2,456			2,456	2,809			2,809
Donations	4,639	36		4,675	1,561	1,336		2,897
Coronavirus UK Govt. Support								
	7,095	36		7,131	4,370	1,336		5,706
3. Income from other trading activities								
Rent Received	24,942	0	0	24,942	18,437	0	0	18,437
	24,942	0	0	24,942	18,437	0	0	18,437
4. Investment Income								
Deposit interest	3,616	2,563	0	6,179	3,724	2,185	0	5,909
	3,616	2,563	0	6,179	3,724	2,185	0	5,909
5. Other Income								
Pulpit Supply Reimbursement	0			0	0			0
	0	-		0	0			0
	280,562	12,724	0	293,286	144,680	19,505	0	164,185

Motherwell Kirk at the Cross - Trustees' Report (cont)

Year ended 31 December 2024

Motherwell Kirk at the Cross 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 £
6. Analysis of Expenditure Raising Funds								
Offering Envelopes	292	0	0	292	263	0	0	263
	292	0	0	292	263	0	0	263
Charitable Activities								
Ministries and Mission	75,301			75,301	79,869			79,869
Deaf Project	0	0		0	0	0		0
Minister's Travel	1,435			1,435	1,140			1,140
Pulpit Supply	300			300	434			434
Other salary costs	32,688			32,688	30,812			30,812
Fabric Repairs & Maintenance	27,259	1,403		28,661	7,495	4,035		11,530
West Window Repair		0		0		0		0
Heating Repair	0			0	0			0
Organ Repair		0		0		0		0
Council Tax	3,489			3,489	3,408			3,408
Other Buildings Costs	32,655			32,655	28,365			28,365
Church Office Expenses	5,264			5,264	5,067			5,067
Organ & Music	1,240	285		1,366	1,366			1,366
Other expenses	9,131	1,002		10,133	9,882	3,566		13,448
Organisations Expenditure		6,926		6,926		10,826		10,826
Total	188,762	9,616		198,378	167,838	18,427		186,265
	189,054	9,616		198,670	168,101	18,427		186,528

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.

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

7. Staff costs and numbers

	2024 £	2023 £
Salaries and wages	29,145	27,380
HMRC – Tax &NI	3,543	3,432
Total	32,688	30,812

The average number of employees during the year was as follows:

	2024 Number	2023 Number
Ministerial support	0	0
Administration	1	1
Music staff	1	1
Cleaners.	2	2
Church Officer/Caretaker	0	0
	4	4

No employee had employee benefits in excess of £60,000 (2022 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 the tenth and subsequent years) £ 38,884

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

8. Trustee Remuneration and Related Party Transactions

During the year the following Trustees and members of the Congregational Board or Kirk Session received remuneration as follows –

– Office Manager.	£ 5,616
Church Cleaner.	£ 8,982
– Musical Director.	£ 7,267

Expenses were paid by the congregation to the following Trustees –

– Minister	£4,925 (£1,436 Expenses and £3,489 Council Tax)
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Trustees (members of the Session or Board) give by Freewill offering envelopes or by Standing Order. The total of £29,406 was donated to the congregation by Trustees during 2024

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.

Some members of the Kirk Session and Congregational Board are also Trustees of Befriend Motherwell. Although there are Trustees in common, Motherwell Kirk at the Cross has no influence or input into the operation or strategy of Befriend Motherwell. The Trustees are listed below, along with their position in Befriend Motherwell.



whilst not a Trustee of Befriend Motherwell, is the Managing Co-Ordinator of the charity.

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

9.

Tangible Fixed Assets

2024	Building	Office Equipment	Total
Cost			
At 1 January 2024	14,827	438	15,265
Additions			
Disposals			
At 31 December 2024	<u>14,827</u>	<u>438</u>	<u>15,265</u>
Accumulated Depreciation			
At 1 January 2024	5,099	150	5,249
Charge for year	973	29	1,002
Eliminated on Disposals			
At 31 December 2024	<u>6,072</u>	<u>179</u>	<u>6,251</u>
Net Book Value			
At 31 December 2024	<u>8,755</u>	<u>259</u>	<u>9,014</u>
2023			
Cost			
At 1 January 2023	14,827	438	15,265
Additions			
Disposals			
At 31 December 2023	<u>14,827</u>	<u>438</u>	<u>15,265</u>
Accumulated Depreciation			
At 1 January 2023	4,018	119	4,137
Charge for year	1,081	31	1,112
Eliminated on Disposals			
At 31 December 2023	<u>5,099</u>	<u>150</u>	<u>5,249</u>
Net Book Value			
At 31 December 2023	<u>9,728</u>	<u>288</u>	<u>10,016</u>

Motherwell Kirk at the Cross - Trustees' Report (cont) Year ended 31 December 2024

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

10. Investments

	2024	2023
	£	£
Market value at 31 December 2023	213,567	215,963
Investments Sale	(30,026)	(10,008)
Unrealised gain / (loss) on investments	1,637	7,612
Market value at 31 December 2024	<u>185,178</u>	<u>213,567</u>
Investments at cost	<u>174,559</u>	<u>208,564</u>

The following investments are held:

Church of Scotland Income Fund. 16,743 units @ £11.06 = £ 185,178
(2023 19,486 units @ £10.96 = £ 213,567)

11. Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	4,244	2,802
Hall Let Invoices	4,675	3,005
	<u>8,919</u>	<u>5,807</u>

12 Creditors

	2024	2023
	£	£
Poppy Scotland	0	0
Lawson Bequest Distribution	0	0
HMRC PAYE (Nov and Dec 22)	0	0
Forgewood Community Donation	0	0
Reachout Donation	0	0
Crossreach Donation	0	0
	<u>0</u>	<u>0</u>

Motherwell Kirk at the Cross - Trustees' Report (cont) **Year ended 31 December 2024**

13 Analysis of Net Assets

2024	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets			9,014		9,014
Investments		41,364	97,683	46,131	185,178
Current Assets	11,980	120,238	56,632		188,850
Current Liabilities					
Net assets at 31 Dec 2024	11,980	161,602	163,329	46,131	383,042
2023	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets			10,016		10,016
Investments		71,053	96,800	45,714	213,567
Current Assets	3,571	3,813	55,822		63,206
Current Liabilities					
Net assets at 31 Dec 2023	3,571	74,866	162,638	45,714	286,789

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 Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

15. Movements in Funds

Movement in Funds 2024	As at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds					
The Lawson Bequest	45,714	417	0	0	46,131
	<u>45,714</u>	<u>417</u>	<u>0</u>	<u>0</u>	<u>46,131</u>
Restricted funds					
Organisations	13,468	8,999	6,926	(3,300)	12,241
Miss CM Thomson Legacy	103,199	846	0	0	104,045
William Lightbody Legacy	2,192	20	0	0	2,212
Online Media/Ministry	1,841	17	0	0	1,858
Makeover (including Organ, Media, Window repair)	31,922	3,725	1,688	0	33,959
Fabric Fund					
Office Equipment	10,016	0	1,002	0	9,014
	<u>162,638</u>	<u>13,607</u>	<u>9,616</u>	<u>(3,300)</u>	<u>163,329</u>
Unrestricted funds					
General	3,571	280,562	189,054	(83,099)	11,980
Designated Funds					
Unrestricted					
Miss M McQueen	17,613	0	4	(15,010)	2,599
Miss Rita Calder					
CoS Investment	17,481	12	0	(15,016)	2,477
General	1,420	0	0	(1,420)	0
Miss Dorothy Fairlie					
CoS Investment -organ	35,959	329	0	0	36,288
General	2,393	0	0	(2,393)	0
Miss Betty Morton					
General	0	0	0	120,238	120,238
	<u>78,437</u>	<u>280,903</u>	<u>189,058</u>	<u>3,300</u>	<u>173,582</u>
Total funds	<u>286,789</u>	<u>294,927</u>	<u>198,674</u>	<u>0</u>	<u>383,042</u>

Motherwell Kirk at the Cross - Trustees' Report (cont) **Year ended 31 December 2024**

Purposes of Endowment Funds

Income from the Miss B Lawson bequest is used to support uniformed Organisations with their increasing levels of capitation fees and to assist the 'Sunday School and Fusion is to be used to provide Sunday school teaching materials.

Purposes of Restricted Funds

Organisations

Organisations have sole discretion over the use of their funds.

For the benefit of elderly members who live alone. The investment income is donated to Befriend Motherwell

Miss C M Thomson

To be used for books for the Sunday School and Fusion. The investment income is donated to the Sunday School as part of the Interest Disbursement.

William Lightbody

To support future requirements for this initiative. The investment income is used at credited to the media fund.

Online Ministry/Media

Makeover

Refurbishment of buildings and windows

Office Equipment

For office equipment

Purposes of Unrestricted Funds

General

For day to day financial requirements

Purposes of Designated Funds

Miss Dorothy Fairlie

Invested to assist with future organ maintenance costs

Miss M McQueen

Invested with proceeds to assist with general expenditure.

Miss R Calder

Invested with proceeds to assist with general expenditure

£120,238 is held in the general account and will be invested in the new financial year and will be used for future development work.

Miss B Morton

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

Movements in Funds

Movement in Funds 2023	As at 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
The Lawson Bequest	44,046	1,668	0	0	45,714
	<u>44,046</u>	<u>1,668</u>	<u>0</u>	<u>0</u>	<u>45,714</u>
Restricted funds					
Organisations	12,591	14,553	10,826	(2,850)	13,468
Miss CM Thomson	99,811	3,387	0	0	103,199
Legacy					
William Lightbody	2,112	80	0	0	2,192
Legacy					
Online Media/Ministry	1,774	67	0	0	1,841
Makeover (including Organ, Media, Window repair)	33,459	4,952	6,489	0	31,922
Fabric Fund					
Office Equipment	11,128	0	1,112	0	10,016
	<u>160,876</u>	<u>23,038</u>	<u>18,427</u>	<u>(2,850)</u>	<u>162,638</u>
Unrestricted funds					
General	8,827	144,680	168,101	18,165	3,571
Designated Funds					
Unrestricted					
Miss M McQueen	16,970	643	0	0	17,613
Miss Rita Calder					
CoS Investment	27,034	454	0	(10,008)	17,480
General	6,727	0	0	(5,307)	1,420
Miss Dorothy Fairlie					
CoS Investment -organ	34,647	1,313	0	0	35,959
General	2,393	0	0	0	2,393
	<u>96,598</u>	<u>147,090</u>	<u>168,101</u>	<u>2,850</u>	<u>78,437</u>
Total funds	<u>301,520</u>	<u>171,797</u>	<u>186,528</u>	<u>0</u>	<u>286,789</u>

Motherwell Kirk at the Cross - Trustees' Report (cont) **Year ended 31 December 2024**

Purposes of Endowment Funds

Income from the Miss B Lawson bequest is used to support uniformed Organisations with their increasing levels of capitation fees and to assist the 'Sunday School and Fusion is to be used to provide Sunday school teaching materials.

Purposes of Restricted Funds

Organisations

Organisations have sole discretion over the use of their funds.

Miss C M Thomson

For the benefit of elderly members who live alone.

William Lightbody

To be used for books for the Sunday School and Fusion

Online Ministry/Media

To support future requirements for this initiative

Makeover

Refurbishment of buildings and windows

Office Equipment

For office equipment

Purposes of Unrestricted Funds

General

For day to day financial requirements

Purposes of Designated Funds

£40,946 invested to assist with future organ maintenance costs. £1,387 held in general account for future capital expenditure requirements

Miss Dorothy Fairlie

Miss M McQueen

Invested with proceeds to assist with general expenditure.

£60,191 of this legacy invested with proceeds to assist with general expenditure. £ 984 held in general account for future capital expenditure requirements

Miss R Calder

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

16. Collections for Third Parties.	2024	2023
	£	£
Forgewood Community Association	0	0
Motherwell North Parish Church		
Outreach		
Poppy Scotland	210	366
Ukraine		790
Donation for Books		55
Turkey and Syria Appeal – Tearfund		1,362
	<u>210</u>	<u>2,573</u>

17. Assets Transferred from Crosshill Parish Church on 1st June 2025.

As a result of the Union between Dalziel St. Andrew's Parish Church and Crosshill Parish Church to form Motherwell Kirk at the Cross, the approximate value of the assets transferred are as follows:

Unrestricted Funds: £100,000
 Restricted Funds: £422,000

Motherwell Kirk at the Cross - Trustees' Report (cont)
Year ended 31 December 2024

APPENDIX

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Opening Balance at 31 December 2023 at cost	0.00	3,245.10
Property Costs (Roof Repair)	0.00	(3245.10)
Closing Balance at 31 December 2024	0.00	0.00
<u>REVENUE ACCOUNT</u>		
Opening Balance at 1/1/2024	66.37	1,153.37
Interest	3.40	70.83
Transfer from Temporary account	0.00	6.69
Property Costs (Roof Repair)	0.00	(1,165.01)
Administration Coast	0.59	
Closing Balance at 31/12/2024	69.18	66.37
<u>TEMPORARY ACCOUNT</u>		
Balance at 31 December 2023	0.00	6.47
Interest	0.00	0.22
Transfer to Revenue Account	0.00	(6.69)
Balance at 31 December 2024	0.00	0.00