

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
Accrued (SORP Compliant)

for

MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)

Watson & Company
Oakfield House
378 Brandon Street
Motherwell
NORTH LANARKSHIRE
ML1 1XA

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

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for the Year Ended 31 December 2024**

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**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**
Reference and Administrative Details
for the Year Ended 31 December 2024

TRUSTEES

(resigned 05.02.25)

(resigned 05.02.25)

(Joint Session Clerk)

(deceased 17.02.25)

(resigned 02.04.25)

(Treasurer)

(Joint Session Clerk)

(resigned 13.04.25)

(resigned 02.04.25)

(resigned 02.04.25)

(resigned 05.02.25)

(resigned 02.04.25)

(resigned 05.02.25)

(Minister)

(resigned 05.02.25)

(resigned 05.02.25)

Trustee positions

Church Treasurer:

Session Clerks:

Minister:

Congregation Reference Number: 171132

PRINCIPAL ADDRESS

Chesters Crescent
Motherwell
ML1 3QU

**REGISTERED CHARITY
NUMBER**

SC016821

INDEPENDENT EXAMINER

Watson & Company
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)

Report of the Trustees for the 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 on page 9 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 effective from 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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 God'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.

Public worship in Motherwell North is conducted at either 10am or 11.30am every Sunday. Separate crèche and activities are available for children during Sunday worship. Various weekday and Sunday activities are also provided for people of all ages.

Charitable Activities

The church has made a positive contribution to the life of the community:

- providing public worship in the church and local, residential care centres
- the Minister and members visiting people who are elderly, housebound, hospitalised and bereaved
- providing activities and meeting places for young and old
- conducting weddings, funerals and baptisms
- giving opportunities for people of all faiths, and none, to examine the Christian faith

The church has made a particular contribution to providing support and opportunities to young people through the uniformed organisations and clubs with 140 children and young people participating each week. We also provide support to homeless people though offering a base for the provision of a weekly meal.

Community Activities

The New Opportunities Project (NOP) continues to support many local people to become involved in the life of the community, through part-time employment, volunteering, or taking part in the Project's various community activities.

Organisations

The church has a Junior Church, Boys' Brigade and Guild.

We also have a number of regular hall lets which provide additional activities. Our stipulation for hall lets is that the activity must be open to, and affordable for, the people living in North Motherwell.

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.

Membership and Office Bearers

We mourn the six members who died during the year and thank God for their faithfulness and service. In particular, we remember [REDACTED] who served as an Elder and member of the choir for many years. Attendance at Sunday worship is steady.

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Report of the Trustees
for the Year Ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Giving to Others

Motherwell North has a long history of raising money for Christian Aid through innovative and exciting ways. We continued our support in 2024 and donated £1,718.11 to Christian Aid, raised through various efforts. We also donated £620.00 to St Andrew's Hospice in Airdrie in memory of Graeme Harkness, one of our members. Holy Week offerings of £241.85 were donated to Clyde Valley Foodbank.

New Opportunities Project

The New Opportunities Project (NOP) supports local people in developing activities and initiatives which aim to tackle inequalities and enhance local community and family life. Around 250 people participate in NOP activities each week, together with 35 regular volunteers who support the smooth running of the groups. The activities develop and change over time and are currently: community café, baby & toddler group, women's group, health & wellbeing group, walk & talk group, youth club, children's athletic & games club, garden improvement initiative, social club and active families group. The active families group is a recent addition to the Project, originally developed from members of the baby and toddlers' group. In recent months active families has expanded, enabling NOP to connect with more local families. The group supports local families to travel together using public transport or on foot to free/low cost visitor attractions including the Glasgow Science Centre, Chatelherault Country Park and Motherwell Fire Station. During 2024, the garden volunteers again grew vegetables and flowers which were distributed to local families and used in the community café. NOP has again been awarded additional funding from North Lanarkshire Council to further develop this initiative.

New Congregation

The union between Motherwell North and Wishaw: Craigneuk and Belhaven came into effect on 1 January 2025. Building on the success of our previous linkage, the new congregation of Motherwell:North and Craigneuk has seen an increase in attendance at Sunday morning worship and a strengthening of the leadership team. We are already planning various activities to further develop our relationships as we work together to serve our communities of North Motherwell and Craigneuk.

FINANCIAL REVIEW
Financial Review

The principal source of income is through weekly freewill offerings, standing orders and open plate (offerings given by members who choose not to give by offering envelopes or standing order and by visitors). By the end of 2024, 42 members were giving electronically and 30 members were giving through envelopes, which is consistent with numbers in 2023. Our annual budget for 2024 was based on offerings totalling £39,000.00. The actual total was £40,972.61, a surplus of £1,972.61. This reflects the commitment of members despite the cost of living crisis.

Overall, our General Fund showed a balance of £6,779.19 at the year end, an increase of £5,125.20 from 2023. This surplus was generated by increased giving in offerings together with a resultant increase in Gift Aid recovery together with a generous donation from the Friends of North Motherwell. The Joint Utilities Fund, into which both the church and the New Opportunities Project contribute to cover costs for utilities, cleaner's wages and refuse collection, had a deficit of £288.01 due to substantial increases in heating and lighting costs for the utilities contracts arranged through the Church of Scotland which rose significantly in 2024 and we expect this to continue into 2025. The contributions from the Church and the New Opportunities Project will require to be reviewed in 2025.

The number of people participating in the Gift Aid Scheme averaged 46 people per quarter which is slightly up on 2023. The Gift Aid scheme is highlighted at regular intervals throughout the year to encourage new participants and ensure maximum recovery through the Small Donations Scheme. Gift Aid recovery has increased by 5% during 2024.

We paid our full Giving to Grow contribution of £35,871.00 by regular Standing Order payments.

We were fortunate to receive a substantial donation of £2,499.00 from the Friends of North Motherwell Group which removed the requirement for any additional fundraising events for the church - all monies raised from our fundraising efforts and special offerings were donated to others.

MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW (Cont'd)

New Opportunities Project

The New Opportunities Fund supports the employment of one full time project co-ordinator, one part time administrator and nine part time workers. Since January 2024, NOP has been funded by the National Lottery Community Fund, the Henry Smith Charity, Community Mental Health & Wellbeing Fund (administered by VANL on behalf of the Scottish Government) and North Lanarkshire Council. Recently, NOP has also secured funding from the Hugh Fraser Foundation and the Garfield Weston Foundation. Currently, NOP has funding secured until March 2026, with applications currently submitted for funding from other large charitable trusts.

Reserves policy

It is the policy of the church not to maintain significant reserves. However, we aim to hold reserves equal to the amount of 12 months' rent for the Birrens Road manse. This is held within the Consolidated Fabric Fund controlled by the General Trustees of the Church of Scotland and drawn down at the beginning of each year to allow rent payments to be made timeously throughout the year. Our opening balance at the beginning of 2024 was £8,016.22 which, after receipt of rental income, transfer for the Birrens Road rent and payment of property expenditure, rose to £10,062.15 at the end of 2024. This will allow transfer of the annual rent for Birrens Road at the beginning of 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The congregation is a registered charity, number SC016821, 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 new 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

In 2015 the congregation of Motherwell North adopted the Unitary Constitution of the Church of Scotland in which the Kirk Session alone has responsibility for the spiritual oversight and the financial and practical management of the church.

The Kirk Session is chaired by the minister and meets six times a year. It is informed by various working groups, drawn from church members, on various aspects of church life.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. In all financial matters, the trustees follow recognised church and charity guidance to minimise the risk.

As with many churches, we have an ageing membership. Although the number of members had been consistent for 3 years in a row, this year we recorded a decrease due to deaths. However, we are encouraged in that we have new people attending and increasing numbers in our Junior Church. The trustees are also encouraged by the level of attendance at worship which is steady. We continue to build relationships with local people through our various groups, activities and the New Opportunities Project.

One of the main impacts of this ageing congregations is the impact on staffing and leadership. We are fortunate that several local people are involved in our activities but the risk is to leadership on a Sunday and for church activities. We would like to further develop our work with young people but lack leadership resource at this time. As we work towards our union with Wishaw:Craigneuk and Belhaven church, we are confident that leadership will be strengthened by the combining of resources.

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Report of the Trustees
for the Year Ended 31 December 2024**

Risk Management Cont'd

To minimise the risk to children and other vulnerable groups that we work with, all leaders and helpers undertake regular safeguarding training. As a minimum this training is that provided at presbytery level but many of our volunteers have undertaken additional training also. Safeguarding is also a standing item on our Kirk Session agenda.

In recent years, our offerings have fluctuated between £36,000 and £38,500 which makes accurate financial planning difficult, although offerings in 2024 showed an increase. Offerings have been supplemented by an increase in hall let monies, reflecting the value of our buildings to the local community. We have good links with Routes to Work who use our halls for special projects and community events.

People in our community are amongst the poorest in the region yet their commitment to the work of the church in general - and their year-on-year support for Christian Aid in particular - is encouraging to the trustees. We are encouraged that the draft presbytery plan maintains a physical church presence in North Motherwell which will allow us to build and maintain these local relationships, although we will have the challenge of maintaining and developing the links with the Craigneuk community once the union is formalised.

The trustees work hard to provide a safe environment for all people using our buildings to minimise the risk of all building users. We are fortunate to have a skilled and dedicated health & safety co-ordinator who ensures that all of our policies and procedures are up-to-date and reviewed at each of our Kirk Session meetings. We are insured through the Church of Scotland Insurance Company and review our levels of cover on an annual basis.

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).

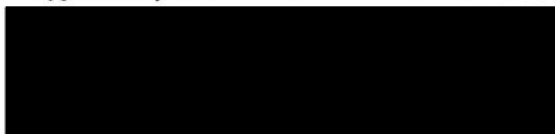
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 order of the board of trustees on 16th June 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

I report on the accounts for the year ended 31 December 2024 set out on pages seven to eighteen.

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's 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.

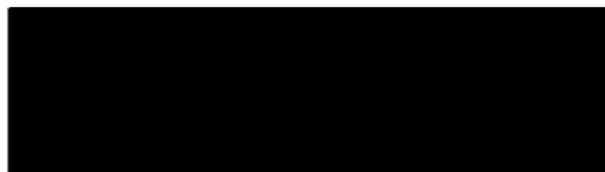
Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



The Institute of Chartered Accountants of Scotland

Watson & Company
Oakfield House
378 Brandon Street
Motherwell
NORTH LANARKSHIRE
ML1 1XA

Date: 16th June 2025

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	65,596	14,536	80,132	73,404
Charitable activities					
General	4	5,997	92,828	98,825	97,690
Other trading activities	3	2,281	-	2,281	1,881
Other income		<u>-</u>	<u>3</u>	<u>3</u>	<u>5</u>
Total		<u>73,874</u>	<u>107,367</u>	<u>181,241</u>	<u>172,980</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	<u>173</u>	<u>-</u>	<u>173</u>	<u>170</u>
		173	-	173	170
Charitable activities					
	6&7				
General		<u>76,634</u>	<u>113,956</u>	<u>190,590</u>	<u>174,227</u>
Total		<u>76,870</u>	<u>113,956</u>	<u>190,763</u>	<u>174,397</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(2,933) <u>6,155</u>	(6,589) <u>(6,155)</u>	(9,522) <u>-</u>	(1,417) <u>-</u>
Net movement in funds		3,222	(12,744)	(9,522)	(1,417)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,861</u>	<u>35,191</u>	<u>58,052</u>	<u>59,469</u>
TOTAL FUNDS CARRIED FORWARD		<u>26,083</u>	<u>22,447</u>	<u>48,530</u>	<u>58,052</u>

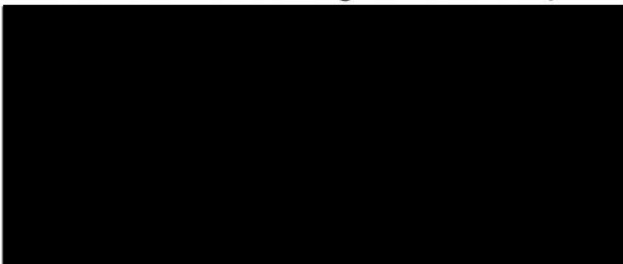
The notes form part of these financial statements

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	11	2,232	-	2,232	2,636
Cash at bank and in hand		<u>25,030</u>	<u>22,447</u>	<u>47,477</u>	<u>56,467</u>
		27,362	22,447	49,809	59,103
CREDITORS					
Amounts falling due within one year	12	(1,279)	-	(1,279)	(1,051)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>26,083</u>	<u>22,447</u>	<u>48,530</u>	<u>58,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,083</u>	<u>22,447</u>	<u>48,530</u>	<u>58,052</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>26,083</u>	<u>22,447</u>	<u>48,530</u>	<u>58,052</u>
FUNDS	13				
Unrestricted funds:					
General fund				9,112	4,290
Designated Fabric Fund				252	619
Designated Organisation Fund				1,733	1,483
Benevolent Fund				1,269	1,069
Joint Utility (Host)				(1,567)	591
Ellen Harrison Legacy				13,173	13,173
New Connections				-	323
Barbara Barr Legacy				1,011	1,313
Building Fund				<u>1,100</u>	<u>-</u>
				<u>26,083</u>	<u>22,861</u>
Restricted funds:					
New Opportunities Fund				19,403	31,512
NOP Groups				<u>3,044</u>	<u>3,679</u>
				<u>22,447</u>	<u>35,191</u>
				<u> </u>	<u> </u>
TOTAL FUNDS				<u>48,530</u>	<u>58,052</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th June 2025 and were signed on its behalf by:



The notes form part of these financial statements

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Notes to the Financial Statements - continued
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 £
2. Donations and Legacies								
Offerings	40,976	-	-	40,976	38,383	-	-	38,383
Organisations' Offerings	300	-	-	300	250	-	-	250
Tax recovered on Gift Aid	9,445	-	-	9,445	8,942	-	-	8,942
Legacies	-	-	-	-	-	-	-	-
General Trustees fabric fund	-	-	-	-	926	-	-	926
Other Donations	3,427	-	-	3,427	3,109	-	-	3,109
Transfer from consolidated fabric fund held at General Trustees	5,763	-	-	5,763	5,468	-	-	5,468
Donations for 3 rd Parties	2,580	-	-	2,580	1,198	-	-	1,198
Congregational Organisations	3,105	-	-	3,105	2,450	-	-	2,450
NOP Group income	-	14,536	-	14,536	-	12,678	-	12,678
	<u>65,596</u>	<u>14,536</u>	<u>-</u>	<u>80,132</u>	<u>60,726</u>	<u>12,678</u>	<u>-</u>	<u>73,404</u>
3. Other trading activities								
Fundraising events	2,281	-	-	2,281	1,881	-	-	1,881
	<u>2,281</u>	<u>-</u>	<u>-</u>	<u>2,281</u>	<u>1,881</u>	<u>-</u>	<u>-</u>	<u>1,881</u>
4. Income from Charitable Activities								
Funerals & Baptisms	820	-	-	820	1,150	-	-	1,150
Other use of premises	5,177	-	-	5,177	2,682	-	-	2,682
Grants	-	92,828	-	92,828	-	93,858	-	93,858
	<u>5,997</u>	<u>92,828</u>	<u>-</u>	<u>98,825</u>	<u>3,832</u>	<u>97,690</u>	<u>-</u>	<u>97,690</u>

During the year the following grants were received

<u>New Opportunities Fund</u>	<u>2024</u>	<u>2023</u>
National Lottery Community Fund	50,000	34,441
Henry Smith Charity	15,000	30,000
North Lanarkshire Council	3,359	6,295
Community Mental Health & Wellbeing Fund (previously VANL)	24,469	23,122
	<u>92,828</u>	<u>93,858</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Notes to the Financial Statements - continued
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 £
5. Analysis of Expenditure								
Raising Funds								
Offering Envelopes	173	-	-	173	170	-	-	170
	<u>173</u>	<u>-</u>	<u>-</u>	<u>173</u>	<u>170</u>	<u>-</u>	<u>-</u>	<u>170</u>
6. Charitable Activities								
Trustees' remunerations etc.	-	14,307	-	14,307	-	12,778	-	12,778
Staff Costs	3,755	79,088	-	82,843	6,549	69,989	-	76,538
Council Tax & refuse	1,579	-	-	1,579	1,481	-	-	1,481
Insurance	2,076	-	-	2,076	1,953	-	-	1,953
Light and heat	10,293	-	-	10,293	5,815	-	-	5,815
Ministries and Missions	35,871	-	-	35,871	36,282	-	-	36,282
Presbytery dues	1,060	-	-	1,060	1,148	-	-	1,148
Ministers expenses	960	-	-	960	1,200	-	-	1,200
Pulpit supply	300	-	-	300	65	-	-	65
Fabric Repairs & Maintenance	1,597	368	-	1,965	992	519	-	1,511
Birrens Road rent	5,763	-	-	5,763	5,468	-	-	5,468
Other expenses	1,461	-	-	1,461	1,680	-	-	1,680
Other NOP costs	-	1,885	-	1,885	-	2,203	-	2,203
Benevolent fund	600	-	-	600	900	-	-	900
3 rd Party donations	2,580	-	-	2,580	1,713	-	-	1,713
Congregational Organisation expenses	3,645	-	-	3,645	2,155	-	-	2,155
NOP Group expenses	-	20,566	-	20,566	-	18,008	-	18,008
GCVS charges	-	1,396	-	1,396	-	1,121	-	1,121
Total	<u>71,540</u>	<u>117,610</u>	<u>-</u>	<u>189,150</u>	<u>67,401</u>	<u>104,618</u>	<u>-</u>	<u>172,019</u>
7. Support Costs								
Governance Costs	720	720	-	1,440	1,344	864	-	2,208
	<u>720</u>	<u>720</u>	<u>-</u>	<u>1,440</u>	<u>1,344</u>	<u>864</u>	<u>-</u>	<u>2,208</u>
Total of note 6 & 7	<u>72,260</u>	<u>118,330</u>	<u>-</u>	<u>190,590</u>	<u>68,745</u>	<u>105,482</u>	<u>-</u>	<u>174,227</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	13,497	12,055
Trustees' pensions paid	<u>810</u>	<u>723</u>
	<u>14,307</u>	<u>12,778</u>

The Employers National Insurance Liability was covered in full by the Employment Allowance.

Trustees' expenses

During the year the Minister received reimbursement of expenses amounting to £960.00 (2023: £1200.00).

The total council tax payable in respect of 35 Birrens Road amounted to £1,242.78 (2023:£1,194.38). As per the terms of the linkage with Craigneuk & Belhaven, each congregation is liable for 50% of Birrens Road council tax.

██████████ a church elder, is the administration assistant for the New Opportunities Project and received the above mentioned salary.

██████████ a church elder, received a remuneration of £1,857.70 (2023: £1,687.40) for holding the position of Church Officer. This is on a self-employed basis.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	93,469	85,948
Other pension costs	<u>2,871</u>	<u>2,645</u>
	<u>96,340</u>	<u>88,593</u>

The Employers National Insurance Liability was covered in full by the Employment Allowance.

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

	2024	2023
Organist	2	2
Church Officer	1	1
Community Worker	1	1
Administration Assistant	1	1
Cleaner	2	2
Community Cafe	6	6
Parents & Toddlers	<u>2</u>	<u>2</u>
	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2023)

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,725	12,679	73,404
Charitable activities			
General	3,832	93,858	97,690
Other trading activities	1,881	-	1,881
Other income	<u>-</u>	<u>5</u>	<u>5</u>
Total	<u>66,438</u>	<u>106,542</u>	<u>172,980</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	<u>170</u>	<u>-</u>	<u>170</u>
	170	-	170
Charitable activities			
General	<u>68,745</u>	<u>105,482</u>	<u>174,227</u>
Total	<u>68,915</u>	<u>105,482</u>	<u>174,397</u>
NET INCOME/(EXPENDITURE)	(2,477)	1,060	(1,417)
Transfers between funds	<u>4,980</u>	<u>(4,980)</u>	<u>-</u>
Net movement in funds	2,503	(3,920)	(1,417)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>20,358</u>	<u>39,111</u>	<u>59,469</u>
TOTAL FUNDS CARRIED FORWARD	<u>22,861</u>	<u>35,191</u>	<u>58,052</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>2,332</u>	<u>2,636</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	<u>1,279</u>	<u>1,051</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	4,290	11,077	(6,255)	9,112
Designated Fabric Fund	619	(367)	-	252
Designated Organisation Fund	1,483	150	100	1,733
Benevolent Fund	1,069	200	-	1,269
Joint Utility (Host)	591	(14,468)	12,310	(1,567)
Ellen Harrison Legacy	13,173	-	-	13,173
New Connections	323	(360)	37	-
Barbara Barr Legacy	1,313	(265)	(37)	1,011
Building Fund	-	1,100	-	1,100
	<u>22,861</u>	<u>(2,933)</u>	<u>6,155</u>	<u>26,083</u>
Restricted funds				
New Opportunities Fund	31,512	(559)	(11,550)	19,403
NOP Groups	3,679	(6,030)	5,395	3,044
	<u>35,191</u>	<u>(6,589)</u>	<u>(6,155)</u>	<u>22,447</u>
TOTAL FUNDS	<u>58,052</u>	<u>(9,522)</u>	<u>-</u>	<u>48,530</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,927	(52,850)	11,077
Designated Fabric Fund	1	(368)	(367)
Designated Organisation Fund	3,795	(3,645)	150
Benevolent Fund	800	(600)	200
Joint Utility (Host)	1,601	(16,069)	(14,468)
3rd Party Collections	2,580	(2,580)	-
New Connections	-	(360)	(360)
Barbara Barr Legacy	70	(335)	(265)
Building Fund	1,100	-	1,100
	<u>73,874</u>	<u>(76,807)</u>	<u>(2,933)</u>
Restricted funds			
New Opportunities Fund	92,831	(93,390)	(559)
NOP Groups	14,536	(20,566)	(6,030)
	<u>107,367</u>	<u>(113,956)</u>	<u>(6,589)</u>
TOTAL FUNDS	<u>181,241</u>	<u>(190,763)</u>	<u>(9,522)</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,055	8,441	(6,206)	4,290
Designated Fabric Fund	936	(317)	-	619
Designated Organisation Fund	690	693	100	1,483
Benevolent Fund	586	483	-	1,069
Joint Utility (Host)	949	(10,318)	9,960	591
3rd Party Collections	515	(515)	-	-
Ellen Harrison Legacy	12,047	-	1,126	13,173
New Connections	803	(480)	-	323
Barbara Barr Legacy	<u>1,777</u>	<u>(464)</u>	<u>-</u>	<u>1,313</u>
	20,358	(2,477)	4,980	22,861
Restricted funds				
New Opportunities Fund	36,688	6,390	(11,566)	31,512
NOP Groups	<u>2,423</u>	<u>(5,330)</u>	<u>6,586</u>	<u>3,679</u>
	<u>39,111</u>	<u>1,060</u>	<u>(4,980)</u>	<u>35,191</u>
TOTAL FUNDS	<u>59,469</u>	<u>(1,417)</u>	<u>-</u>	<u>58,052</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,009	(52,568)	8,441
Designated Fabric Fund	-	(317)	(317)
Designated Organisation Fund	2,848	(2,155)	693
Benevolent Fund	1,383	(900)	483
Joint Utility (Host)	-	(10,318)	(10,318)
3rd Party Collections	1,198	(1,713)	(515)
New Connections	-	(480)	(480)
Barbara Barr Legacy	<u>-</u>	<u>(464)</u>	<u>(464)</u>
	66,438	(68,915)	(2,477)
Restricted funds			
New Opportunities Fund	93,864	(87,474)	6,390
NOP Groups	<u>12,678</u>	<u>(18,008)</u>	<u>(5,330)</u>
	<u>106,542</u>	<u>(105,482)</u>	<u>1,060</u>
TOTAL FUNDS	<u>172,980</u>	<u>(174,397)</u>	<u>(1,417)</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
OF SCOTLAND (formerly MOTHERWELL NORTH PARISH CHURCH OF SCOTLAND)**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	2,055	19,518	(12,461)	9,112
Designated Fabric Fund	936	(684)	-	252
Designated Organisation Fund	690	843	200	1,733
Benevolent Fund	586	683	-	1,269
Joint Utility (Host)	949	(24,786)	22,270	(1,567)
3rd Party Collections	515	(515)	-	-
Ellen Harrison Legacy	12,047	-	1,126	13,173
New Connections	803	(840)	37	-
Barbara Barr Legacy	1,777	(729)	(37)	1,011
Building Fund	-	1,100	-	1,100
	20,358	(5,410)	11,135	26,083
Restricted funds				
New Opportunities Fund	36,688	5,831	(23,116)	19,403
NOP Groups	2,423	(11,360)	11,981	3,044
	39,111	(5,529)	(11,135)	22,447
TOTAL FUNDS	<u>59,469</u>	<u>(10,939)</u>	<u>-</u>	<u>48,530</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,936	(105,418)	19,518
Designated Fabric Fund	1	(685)	(684)
Designated Organisation Fund	6,643	(5,800)	843
Benevolent Fund	2,183	(1,500)	683
Joint Utility (Host)	1,601	(26,387)	(24,786)
3rd Party Collections	3,778	(4,293)	(515)
New Connections	-	(840)	(840)
Barbara Barr Legacy	70	(799)	(729)
Building Fund	1,100	-	1,100
	140,312	(145,722)	(5,410)
Restricted funds			
New Opportunities Fund	186,695	(180,864)	5,831
NOP Groups	27,214	(38,574)	(11,360)
	213,909	(219,438)	(5,529)
TOTAL FUNDS	<u>354,221</u>	<u>(365,160)</u>	<u>(10,939)</u>

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. RELATED PARTY DISCLOSURES

It is considered that donations to the Church by charity trustees is related party activity. During the year a total of £11,377 (2023 - £11,075) of offerings was received by the Church from trustees.

15. NATIONAL STIPEND FUND

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, housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For 2024 the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service is £38,884.

16. PURPOSE OF RESTRICTED FUNDS

The Building Fund is to be used for the purpose of improving the Church Grounds and Buildings.

The New Opportunities Fund supports the employment of one full time project coordinator, one part time administrator and eight part time workers and associated costs for community activities undertaken by the New Opportunities Project (NOP). Between March 2021 and June 2024, NOP was funded by the National Lottery Community Fund, the Henry Smith Charity, Community Mental Health and Wellbeing Fund (administered by VANL on behalf of the Scottish Government) North Lanarkshire Council and the Corra Foundation. Currently, NOP has secured funding to March 2026 (through the National Lottery Community Fund, the Garfield Weston Foundation, the Hugh Fraser Foundation, Community Mental Health and Wellbeing Fund and North Lanarkshire Council). Applications to other charitable trusts are being submitted for further funding for NOP. NOP supports local people in developing activities and initiatives which aim to tackle inequalities and enhance local community and family life.

The monies held in the New Opportunities Group Fund is for costs incurred in the day to day running of NOP's activities which currently include: Baby & Toddlers Group; Health and wellbeing Group; Community Cafe; Youth Clubs; Children's Athletic & Games Club; Women's Group; Walking Group; garden improvement initiative; social club; Active Families Group; and a programme of community events such as the family fun afternoon.

**MOTHERWELL NORTH AND CRAIGNEUK PARISH CHURCH
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

17. PURPOSE OF DESIGNATED FUNDS

The Fabric Fund is available to maintain and repair the Church buildings and grounds, the properties in Birrens Road and Kirkland Street. It may also be used to contribute towards the cost of major refurbishment.

Although the Trustees are required to include the organisations' receipts and payments (other than those of the BB Sections and Brownies) in the congregational accounts, the use of the Organisations' Funds is for the particular purposes of these organisations (Junior Church, Guild and Ladybirds) and they are therefore considered by the Trustees to be designated funds.

The Ellen Harrison legacy and Barbara Barr legacy have not been formally designated by the Trustees.

From July 2014, the New Opportunities Project in partnership with the Big Lottery Fund (later National lottery Community Fund) includes a monthly contribution towards utilities and cleaning. A review was carried out and the contribution from NOP funds was increased from £250 to £415, with effect from July 2021. It was agreed that the same sum will be contributed from the congregation General Fund. It was also agreed that the Host Fee Fund, which previously held the NOP contribution would be renamed Joint Utilities Fund. These monies will be used for heating and lighting, refuse collections and the standard working hours for 2 part time cleaners. Any additional cleaning costs will be paid from the General Fund. The contributions will be reviewed in June each year.

The New Connections Fund was created in 2018 to hold funds received from the Presbytery of Hamilton the congregation received a share of surplus monies from the New Connections programme. In keeping with the ethos of the Presbytery programme the funds will be spent on projects which encourage links between church and community.

**18. FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND
GENERAL TRUSTEES CONSOLIDATED FABRIC FUND**

Revenue - Balance of the income from the lease of No3 Kirkland Street less amounts remitted to the Congregation for rental of 35 Birrens Road and approved Fabric Expenses £10,062.15 (2023:£8,016.22). In 2024 the sum of £5,763.08 was remitted from this fund for 35 Birrens Road rent.

19. 3RD PARTY COLLECTIONS

	Due to be remitted 01/01/2024	Collected 2024	Remitted 2024	Due to be remitted 31/12/2024
Christian Aid	£0.00	£1,718.11	£1,718.11	£0.00
St Andrews Hospice	£0.00	£620.00	£620.00	£0.00
Clyde Valley Food Bank	£0.00	£241.85	£241.85	£0.00

20. 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.