

The Church of Scotland

Hamilton South Parish Church of Scotland

1 Mill Road

Hamilton

ML3 8AA

CONGREGATIONAL ACCOUNTS

Prepared on a Receipts and Payments Basis

For the Year Ended 31 December 2024

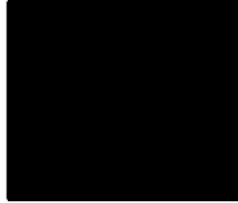
Congregation No: 171121

Charity No: SC022166

1.

Reference and Administrative Information

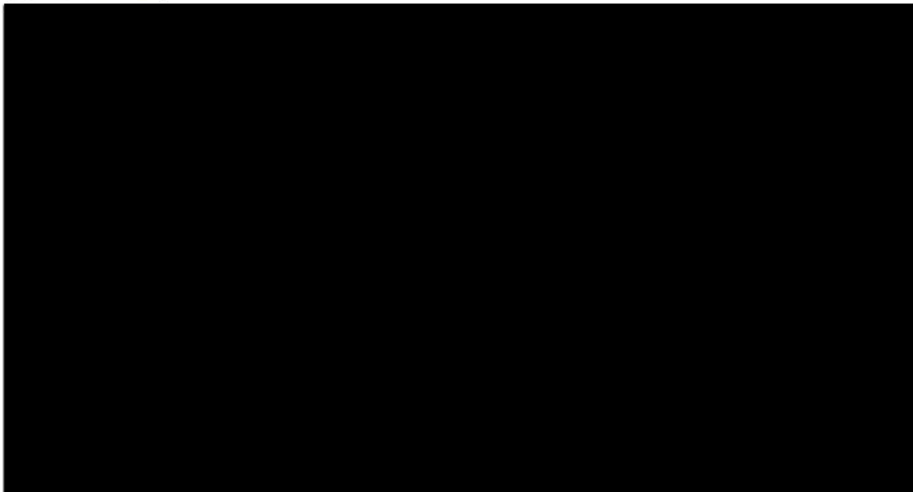
Charity Name: Hamilton South Parish Church of Scotland
Contact Address: Hamilton South Parish Church of Scotland



Trustees

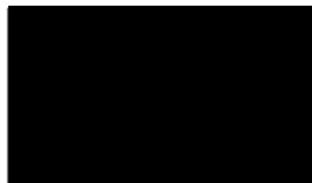
The following persons were Trustees during the year ended 31 December 2024:

Kirk Session



Principal Office Bearers

Minister
Session Clerk:
Treasurer:



Independent Examiner



Bankers

Royal Bank of Scotland of Scotland, Palace Towers, Palace Retail Park, Hamilton ML3 6AD

2.

Trustees' Annual Report for 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

Under the Unitary Constitution Kirk Session Members are Trustees for the charity. The Kirk Session Members are 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 Moderator of the Kirk Session, is elected by the congregation and is inducted by Presbytery.

The following committees have delegated authority from the Kirk Session to carry out their remits and report back:

Stewardship and Finance

Fundraising

Property

Mission, Education and Discipleship

Manse Property

Pastoral Care

Each committee has a convenor who is appointed by the Kirk Session and a membership taken from the eldership and the wider congregation.

Organisational Structure

The Minister is the Moderator of the Kirk Session which meets regularly and is responsible for the spiritual and temporal affairs within the church.

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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The church has Morning Worship at 11.15am every Sunday and the Wednesday Morning Fellowship meets at 10am each week. All services are recorded for YouTube.

Joint services with Hamilton South, Cadzow Parish, Trinity Parish and Quarter Parish were held during the year in preparation for the congregations coming together in a union in 2025.

3.

Trustees' Annual Report for the Year Ended 31 December 2024 (contd)

For children in the congregation and community we have a Sunday School, Ranger Guides, Girl Guides, Brownies and Snowdrops. Two Holiday Clubs were held in 2024 in conjunction with our linked charge of Quarter Church. The first was for one week during the Olympic Games and had the theme "On your Marks" about being on Jesus' team using stories from the Book of Mark. The second was for one day in November and was titled "Tutti Frutti" teaching about the Fruits of the Spirit. In partnership with the Scripture Union an afternoon was held at Quarter Primary School looking at the meaning of Christmas and the origins of Christmas traditions

For the adults within the congregation there is a Guild which meets once a month. There is a weekly Zoom Bible Study and an Intercessory Prayer Group which also meets once a week. We hosted two Prayer Brunches which were both well attended and enjoyed not only by people from our own church but from other local churches as well, including the Salvation Army, St Peter's RC Church and St Anne's RC Church.

We have a hardworking Pastoral Care Team which keeps in touch with our members through visits, phonecalls, cards and flowers. Our elders are also in regular contact with the members in their districts. Our Church Magazine is produced quarterly and is provided in print or digital format.

The Church recognises its role within the community and encourages the use of the church halls for community activities. We had Slimming World, an AA Group, Craft Class and Slay Dance using our halls during the year. The halls have also been hired for children's birthday parties. The local Eddlewood Community Group has use of our halls for community events. The church operates a Nearly New service every Wednesday afternoon whereby clothes are offered to the local community at low prices and people can drop in for lunch and a chat to the church halls. All users must have a Covid risk assessment in place.

Trustees' Annual Report for the Year Ended 31 December 2024 (contd)

Achievements and Performance

One of our main aims is to be a missional church spreading the good news of Christ to the community. Good links have been forged with the Eddlewood Community Group so that the church can be aware of how it can help the local people. We also have established a good relationship with Hollandbush Nursery School which uses our church for graduations and fayres. The children have a raised bed in the Church Community Garden.

The Church Community Garden is appreciated by church members and locals alike and it is able to provide fresh produce to the Hamilton Foodbank.

In association with our linked charge at Quarter, we hold a monthly service at the Abbeydale House Nursing Home. We also have close ties with Abercorn Nursing Home.

We would like to be at the centre of our community and are always seeking ways to become more involved and prominent.

The South Church has continued to serve the poor by contributing to the local foodbank and the local drop-in centre. We have a retiring offering for charity after each communion service and after special services such as Remembrance Sunday and Harvest Thanksgiving. We also support the Scottish Bible Society's Bible Sunday each year as well as Tearfund and Christian Aid. We have a very successful Toilet Twinning Ministry through which the congregation has funded 41 single toilets and school toilet blocks in various countries where no toilets are available to poorer people.

The Kirk Session keeps stewardship under review using A Narrative of Generosity as its guide.

5.

Trustees' Annual Report for the Year Ended 31 December 2024 (contd)

Financial Review

Income increased by £2490 in 2024. Offerings are the church's main source of income and these saw a small increase this year.

Our Fundraising Group generated £4124 from various enjoyable activities including Summer and Christmas Fayres, an Afternoon Tea, two Soup and Sandwich Lunches, Bingo Night, Escape Room and a Concert by Hamilton Caledonian Male Voice Choir. Our Nearly New Service raised £718 through their fundraising efforts. The Wednesday Morning Service raised £2507 and the Sunday Tea Service raised £1838 in donations for church funds.

Expenditure increased by £4316. Energy costs increased by £1877 because of large tariff increases. Council Tax, energy and insurance costs for the vacant Manse at Quarter have been shared with our linked charge of Quarter Church. This has resulted in an increase of expenditure of £1400.

The church is thankful for the £2000 grant received from South Lanarkshire Council to replace the ovens and hobs in the church kitchen which is well used for community activities.

For 2024 the church made a deficit of £(988) within Unrestricted Funds and a deficit in Restricted Funds of £(1232).

The Giving to Grow contribution for 2024 required by the Church of Scotland was set at £32242 and this was met in full by Hamilton South Church. For 2025 the Giving to Grow contribution has been set at £35857 and this will be paid by equal instalments between February and November 2025.

Reserves Policy

The reserves policy is to have at least six months expenditure of unrestricted funds (including all designated funds) in reserve. At the year end the church held unrestricted cash funds of £63498 allocated as follows:- £58087 had been designated for the General Fund, £0 for the Fabric Fund, £477 for the Benevolent Fund, £3822 for the Mission Fund, £626 for the Manse Fund, £73 for the Nearly New Fund, £387 for the Guild Fund and £26 for the Youth Group Fund.

Also £4524 was held in the Restricted Sanctuary Fund for major fabric projects.

6.

Trustees' Annual Report for the Year Ended 31 December 2024 (contd)

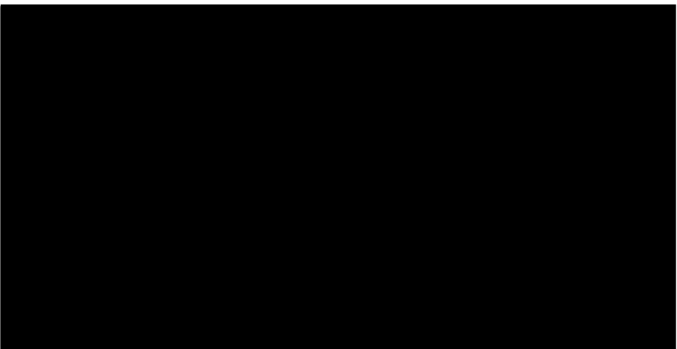
Moving Forward

The Mission Planning Action Group of the Church of Scotland proposal that a union take place of Cadzow Parish, Hamilton South Parish, Trinity Church and Quarter Parish to create a single united charge was accepted. Hamilton South and Trinity Church buildings will remain open but the churches of Cadzow and Quarter will be surplus to requirements and will be closed. A Steering Group with representatives from all four congregations has been meeting regularly to agree the Basis of Union. It is hoped that the union will be in operation by September 2025 if not earlier.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records, which, on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 9-3-25

Hamilton South Parish Church of Scotland**SC022166****Independent Examiner's Report to the Trustees of Hamilton South Parish Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

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 requirements 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.

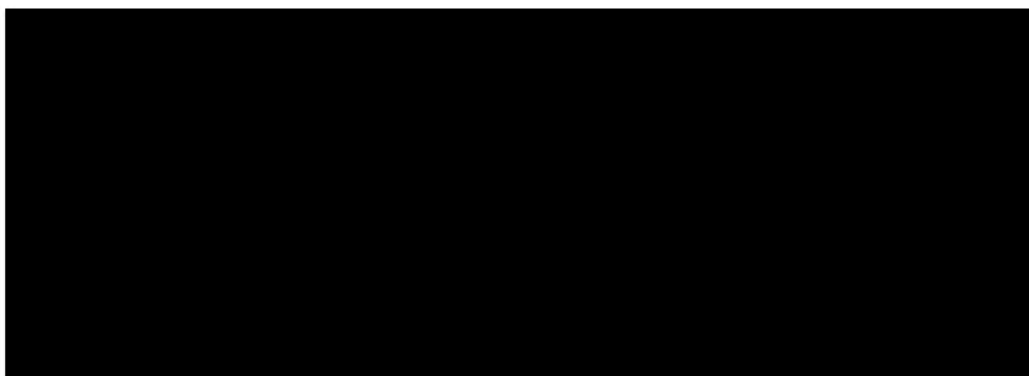
Basis of independent examiner's statement

My 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.



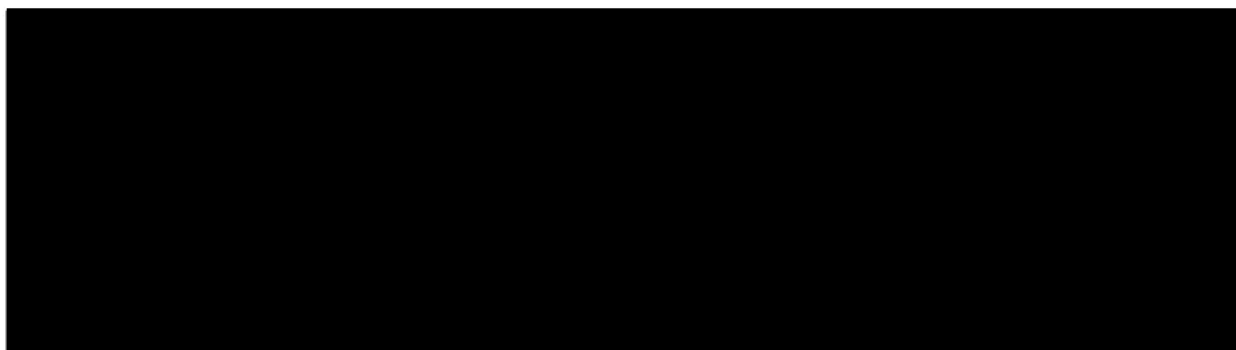
**HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2024**

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|--|------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Receipts</u> | | | | | |
| Donations | 3 | 50199 | 3586 | 53785 | 52471 |
| Legacies | | 0 | 0 | 0 | 0 |
| Activities for Generating Funds | | 4981 | 0 | 4981 | 4848 |
| Bank & Deposit Interest | | 2910 | 0 | 2910 | 2005 |
| Investment Income | | 0 | 0 | 0 | 0 |
| | | 58090 | 3586 | 61676 | 59324 |
| Rental of Church Halls | | 8485 | 0 | 8485 | 10275 |
| Grants | | 2000 | 0 | 2000 | 0 |
| Other Receipts: | | | | | |
| Life & Work/Book Sales | | 147 | 0 | 147 | 122 |
| Weddings and Funerals | | 680 | 0 | 680 | 690 |
| Sales by Organisations | | 0 | 0 | 0 | 150 |
| Miscellaneous | | 106 | 0 | 106 | 43 |
| <u>Total Receipts</u> | 2 | 69508 | 3586 | 73094 | 70604 |
| <u>Payments</u> | | | | | |
| Cost of Generating Funds | 4 | 363 | 0 | 363 | 359 |
| Charitable Activities | | 69701 | 5250 | 74951 | 70639 |
| Governance Costs | | 0 | 0 | 0 | 0 |
| Other Payments | | 0 | 0 | 0 | 0 |
| <u>Total Payments</u> | 2 | 70064 | 5250 | 75314 | 70998 |
| Excess (-Deficit) of Receipts over Payments for the Year before Transfers | | | | | |
| | | -556 | -1664 | -2220 | -394 |
| Transfers | | -432 | 432 | 0 | 0 |
| Excess (-Deficit) of Receipts over Payments for the Year after Transfers | | | | | |
| | | -988 | -1232 | -2220 | -394 |

HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
STATEMENT OF BALANCES
AT 31 DECEMBER 2024

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|--|----------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Bank & Deposit Balances</u> | | | | | |
| Bank & Deposit Balances brought forward | 2 | 64486 | 5756 | 70242 | 70636 |
| <u>Movement in Year:</u> | | | | | |
| Excess (-Deficit) of Receipts over Payments for the Year | | -988 | -1232 | -2220 | -394 |
| Bank & Deposit Balances carried forward | 2 | 63498 | 4524 | 68022 | 70242 |
| <u>Assets</u> | | | | | |
| Gift Aid Receivable(inc GASDS) | | 7383 | 0 | 7383 | 6755 |
| Total Assets | | 7383 | 0 | 7383 | 6755 |
| <u>Liabilities</u> | | | | | |
| Gas not yet billed | | 583 | 0 | 583 | 381 |
| Electricity not yet billed | | 0 | 0 | 0 | 134 |
| HMRC(PAYE) | | 84 | 0 | 84 | 60 |
| Total Liabilities | | 667 | 0 | 667 | 575 |

The accounts were approved by the Trustees on 28th January 2025



1. Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred of £3469.

This consisted of travelling expenses £672, council tax £1754, telephone and broadband £572, stationery, equipment and sundries £ 471.

No trustee received remuneration in 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.

2. Movement in Funds

| | 1 January 2024 £ | Receipts 2024 £ | Payments 2024 £ | Transfers 2024 £ | 31 December 2024 £ |
|---|------------------------|-----------------------|-----------------------|------------------------|--------------------------|
| <u>Unrestricted Funds</u> | | | | | |
| General Fund | 58399 | 66015 | -64508 | -1819 | 58087 |
| Designated Fabric Fund | 0 | 1881 | | -1881 | 0 |
| Designated Special Fabric Fund | 0 | 0 | 0 | 0 | 0 |
| Designated Benevolent Fund | 477 | 0 | -1500 | 1500 | 477 |
| Designated Manse Fund | 641 | 0 | -2515 | 2500 | 626 |
| Designated Mission Fund | 4043 | 147 | -708 | 340 | 3822 |
| Designated Nearly New Fund | 23 | 718 | -328 | -340 | 73 |
| Designated Guild Fund | 445 | 747 | -505 | -300 | 387 |
| Designated Youth Group Fund | 26 | 0 | 0 | 0 | 26 |
| Designated Craft Class Fund | 432 | 0 | 0 | -432 | 0 |
| <u>Total Unrestricted Funds</u> | 64486 | 69508 | -70064 | -432 | 63498 |
| <u>Restricted Sanctuary Fund</u> | 5756 | 3586 | -5250 | 432 | 4524 |
| <u>Total Funds</u> | 70242 | 73094 | -75314 | 0 | 68022 |

**HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)**

Purpose of Designated Funds

Fabric Fund: The trustees have set aside funds for extraordinary repairs to the church property.

Special Fabric Fund: This fund is used for special building projects.

Benevolent Fund: The trustees have set aside funds for pastoral use by the Minister at his or her personal discretion.

Manse Fund: The trustees have set aside funds for the maintenance of the Manse.

Mission Fund: This fund is to provide for training and outreach.

Youth Group Fund: This fund is to be used for youth activities.

Guild Fund: This fund is to promote fundraising and fellowship within the church.

Nearly New: This fund is to provide clothes and other items at affordable prices for the local community. It also provides an opportunity for fellowship.

Craft Class Fund: This group makes cards and other craft items some of which are sold for the benefit of the church.

Purpose of Restricted Funds

Sanctuary Fund: This fund is for raising monies to undertake the refurbishment of the church buildings.

HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Total 2023 £ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|--------------------|
| 3. | | | | |
| Analysis of Donations | | | | |
| WFO Scheme (non Gift Aid) | 6323 | 0 | 6323 | 7036 |
| Gift Aid Donations | 27483 | 1000 | 28483 | 26015 |
| Tax Recovered on Gift Aid | 8498 | 0 | 8498 | 8584 |
| Ordinary Offerings (Open Plate) | 2760 | 0 | 2760 | 3356 |
| Donations | 5135 | 2586 | 7721 | 7480 |
| | <u>50199</u> | <u>3586</u> | <u>53785</u> | <u>52471</u> |
| 4. | | | | |
| Analysis of Payments | | | | |
| Cost of Generating Funds | | | | |
| Offering Envelopes | <u>363</u> | <u>0</u> | <u>363</u> | <u>359</u> |
| Charitable Activities | | | | |
| Giving to Grow | 32242 | 0 | 32242 | 27546 |
| Presbytery Dues | 994 | 0 | 994 | 819 |
| Minister's Expenses | 1715 | 0 | 1715 | 3359 |
| Other Staffing Costs | 4995 | 0 | 4995 | 4951 |
| Fabric Repairs and Maintenance | 9702 | 5250 | 14952 | 19724 |
| Council Tax | 2793 | 0 | 2793 | 1716 |
| Heat and Light | 4562 | 0 | 4562 | 2685 |
| Insurance | 2956 | 0 | 2956 | 2758 |
| Other Building Costs | 5946 | 0 | 5946 | 4442 |
| Church Office Expenses | 121 | 0 | 121 | 121 |
| Copyright Licences | 625 | 0 | 625 | 594 |
| Printing, Stationery and Postage | 158 | 0 | 158 | 191 |
| Other Expenses: | | | | |
| Organisations' Outings/Resources | 816 | 0 | 816 | 0 |
| Equipment | 66 | 0 | 66 | 0 |
| Outreach | 169 | 0 | 169 | 279 |
| Church Magazine | 91 | 0 | 91 | 132 |
| Miscellaneous Expenses | 1750 | 0 | 1750 | 1322 |
| | <u>69701</u> | <u>5250</u> | <u>74951</u> | <u>70639</u> |

HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)

5.

Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of 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 £31642 and the maximum stipend (in the fifth and subsequent years of service) was £38884 .

6.

Collections for Third Parties

In addition to the General Fund Income, the following Income from Special Collections was distributed to other Charities:

| | 2024 | 2023 |
|---------------------------------|-----------|------------|
| | £ | £ |
| Bible Society (Scotland) | 0 | 195 |
| DEC Turkey/Syria Earthquake | 0 | 670 |
| Glasgow City Mission | 0 | 113 |
| Sight Scotland | 0 | 100 |
| Water Aid | 0 | 99 |
| Erskine Home | 0 | 140 |
| MacMillan Cancer Care | 153 | 0 |
| Poppy Scotland | 154 | 0 |
| St Andrew's Hospice | 0 | 132 |
| Kilbryde Hospice | 205 | 0 |
| Hamilton District Foodbank | 156 | 201 |
| Scripture Union Scotland | 117 | 0 |
| Tearfund | 202 | 0 |
| Messy Church-Quarter Church | 0 | 150 |
| Retiral and Leaving Collections | 0 | 209 |
| | <hr/> 987 | <hr/> 2009 |