

MOODIESBURN PARISH CHURCH OF SCOTLAND
MOODIESBURN, GLASGOW

REPORT AND FINANCIAL ACCOUNTS
For the Year ended 31st December 2024

Church of Scotland Congregation No. 161066
Charity No. SC049925

MOODIESBURN PARISH CHURCH OF SCOTLAND

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MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT

Year Ended 31st December 2024

Trustees' Report

The Trustees present their annual report and financial statements for the year ended 31st December 2024.

Objectives

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 continues to acknowledge 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.

Activities and Outcomes

Moodiesburn Parish Church has the motto "Passion for Christ, Compassion for People" and has various Work Groups under our Unitary Constitution to bear witness to and fulfil that motto. These Work Groups, which are responsible to the Kirk Session are detailed below.

Worship and Discipleship • Finance • Property • Pastoral Care • Mission • Communications and Administration • Hospitality.

Not all Work Groups made a formal report to the Kirk Session during the year, although the church has been active in each of these areas both within the life of the congregation and throughout the parish during 2024.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

Worship and Discipleship

Sunday worship was maintained throughout the year with live streaming of services available to all who were unable to attend in person.

Preaching and teaching the Word of God is central to all the services for the purpose of nourishing and upbuilding faith and challenging people to come to faith. Music at all our worship services is provided by a team of volunteer musicians. Members of the congregation participated in various ways in the services including presenting the all-age address, the reading of Scripture, leading intercessory prayer and, on occasion, preaching.

During Holy Week, guest preachers ([REDACTED] and [REDACTED]) conducted worship and [REDACTED] preached on Easter Sunday.

Communion services were held on 12 occasions throughout the year.

"Sunday at 7pm" events continued throughout the year, and these have included:-

- Praise and Prayer
- A Spiritual Health Check
- I believe in the Holy Spirit

The "Flourish" Prayer Breakfasts for Women and the Blokes Breakfast continued on a regular basis and good fellowship was enjoyed by all.

Advent events were held on 8th December with a Christmas Extravaganza, followed on the 15th by the Advent Hope service for all those who were feeling loss this Christmas, and on the 22nd the children and young people of the congregation led the Nativity Service. The Christmas Candlelit carol service was held on the evening of the 24th and was well attended.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

Worship and Discipleship (cont'd)

Visiting preachers were [REDACTED] of Comfort International, [REDACTED] (Compassion International), [REDACTED] (Open Doors) and [REDACTED] of Law Parish Church. [REDACTED] also kept us informed of the work of Scripture Union. Our church life has been enriched by the two ministry students on placement, [REDACTED] (3rd year placement) in the first few months of the year, and [REDACTED] [REDACTED] began as full time probationer on 1st September.

Other activities included a successful Ceilidh night in January, a well-attended Exalt praise and prayer day in March and November and the New Life choir from Uganda entertained the congregation in April.

Small Group Home Bible Studies are held fortnightly and provide fellowship and nurture for adults of all ages. We also have a dedicated Youth small group which meets on Sunday evenings. Material for study at these groups is planned in advance and members of the groups are encouraged to come along prepared for the particular subject planned for study and discussion. Personal study is also encouraged.

Children are catered for through the well-established routine of Sunday morning nurture activities in the Footsteps and Bible Class groups. All ages meet together in the Church during the early part of the service then split into various rooms where age-appropriate Bible teaching and activities are conducted.

Finance

Finance is the direct responsibility of the Kirk Session under our Unitary Constitution. Our Treasurer, Heather Stewart and the Finance Work Group reported accordingly throughout the year. The details of the congregation's finances are set out fully in the Financial Review later in this report. We are thankful to all those who have contributed so generously during the year.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

Property

Regular maintenance and necessary upgrade of the Church and Manse fabric and fittings has been timeously accomplished by our Property Work Group, led by [REDACTED] and [REDACTED]. They, along with volunteers from the congregation and contractors, ensure that we comply with all regulations so that our buildings are fit for purpose. The Kirk Session commend them for their diligence and service.

Pastoral Care (including Prayer)

The Group's aim is to facilitate pastoral care through:-

Caring Support is provided by volunteers who visit those in hospital, Care Homes or are housebound. They also keep in touch through phone calls, home visits, texts, and contact on Sunday mornings and other occasions.

Pastoral Support – the “Listening Post” initiative which provides an opportunity for anyone to chat through confidential issues in a safe and trusting environment is quietly ongoing. It also acts as a support to Small Group Leaders.

Prayer Support – the Prayer Support Helpline continues to be well used. One to one prayer is also offered. In addition to this, we continued to encourage and facilitate members' participation in prayer including the sharing of prayer needs by email, text or telephone.

Overarching all these activities is the need to comply with all of the Safeguarding regulations applicable to a Charity.

Prayer is an integral and important part of the life and work of the congregation. A gathering for prayer took place each Wednesday on a fortnightly basis, alternating with Small Group Home Bible Studies. Every Sunday morning a prayer meeting is held prior to the Service of Worship. A Ladies prayer meeting is held monthly to pray specifically for the pastoral needs of the congregation.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

Mission

Our Connections Café is open on Thursdays from 10am, until 12 noon and provides an opportunity for friendship, fellowship and pastoral care amongst members and others who come along and is very much valued by its patrons.

Oasis Community Cafe meets every Tuesday from 1pm to 3pm. and the Oasis Tots play area has Art and Craft activities and Board games all within a relaxed atmosphere.

Our Summer Holiday Club ran for 1 week in August and was well attended.

A very successful Shoebox Appeal on behalf of the Blythswood Trust was organised in October.

Communications and Administration

Morning services are live streamed on You Tube as well as on the website, www.moodiesburn.church This facility enables those who have not been able to attend on a Sunday or those who wish to listen again to the service to do so at their leisure. The website is a good means of communication both to members and the community with the aim to inform and reflect our ethos as a congregation to the community in which we are placed.

We also have a Facebook page for the Church which is used for communication to members of the various groups as well as to advertise events and as a means of encouragement to one another.

The formal membership statistical return for the year ending 31st December 2024 shows a membership of 110 plus 9 Adherents. There were 3 bereavements during the year (all Members). There were no baptisms or weddings conducted during the year.

The Trustees would like to express their sincere appreciation and thanks to the myriad of individuals (members and non-members) who have contributed their time, talents and resources to the life and work of the Church. Without their valuable input and involvement, Church life would not be as encouraging, stimulating and rewarding as it is.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

FINANCIAL REVIEW

The General Fund is the key fund of the Church. It is financed mainly through donations from the congregation and is used for day-to-day expenditure involved with the running of the Church. In 2024, there was an excess of receipts over payments of £3939. Total receipts to the General Fund in 2024 were £74353. This was an increase of 5.25% compared to 2023 which is very encouraging. 18 people gave through the weekly freewill envelope scheme, with 5 of these being Gift Aided. A further 52 standing orders are received regularly covering 63 members, with 27 of these being Gift Aided. An unknown number gave through the Open Plate, with some Gift Aid being received through GASDS. Total payments were £70414, mostly made up of payments to Church of Scotland for Giving to Grow and Presbytery Dues, Ministry costs and building costs, including heat, light and repairs.

Separate funds, restricted for particular purposes:

The Building Fund had a balance of £14338 at 31/12/2024. There are 3 regular standing orders to the Building Fund covering 4 members of the congregation, 2 of which are Gift Aided.

The Local Mission Fund was set up to receive proceeds from Chryston Parish Church, of the congregation's share of investment income from bequests, as agreed as part of the establishment of the Church. The amount received in 2024 from Chryston Church was £4550 which will be disbursed in line with the original bequests. Additional income from a variety of sources came to £1037.

The Global Mission Fund was set up to support International Mission partnerships as agreed by the Kirk Session. The sum of £200 was donated to our charity partners, Blytheswood Care (Christmas boxes for Ukraine), £277 to Abaana Childrens Choir & £250 to Comfort International.

The Benevolent Fund is funded through one-off donations from individuals and Church groups, and this totalled £1060 this year. There was no immediate short-term need within the Congregation and Parish during 2024.

_MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

FINANCIAL REVIEW (cont'd)

The Trustees receive regular financial reports on the Church finances and continue to monitor these in order to take any action necessary.

RESERVES POLICY

The Trustees consider that reserves equal to approximately three months regular expenses is desirable and in 2025 this sum will be around £17603. Unrestricted cash balances at the end of 2024 were £60033, which is substantially more than the reserves policy requires. The Trustees recognise that there may be a requirement to resurface the car park. The Trustees will continue to monitor this to ensure that funds are not held in reserve unnecessarily, but that the reserves are appropriate to allow the congregation to work effectively.

ORGANISATIONAL STRUCTURE

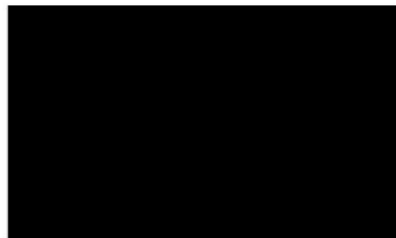
The Kirk Session, which met 6 times during 2024, is responsible for spiritual matters and for oversight of all aspects of congregational life. It also met on 4 occasions for prayer. Certain responsibilities of the Kirk Session are delegated to the various Work Groups.

PRINCIPAL OFFICE BEARERS

Minister

Session Clerk

Treasurer

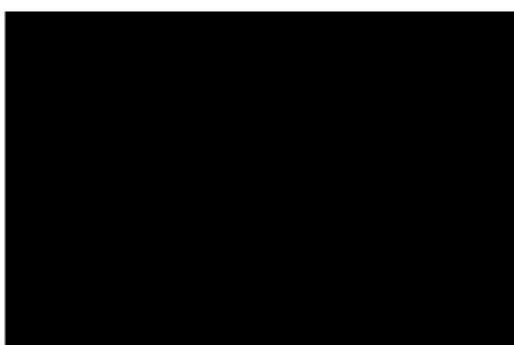


MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

INDEPENDENT EXAMINER



BANKERS

Virgin Money

177 Bothwell Street

Glasgow G2 7ER

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Moodiesburn Parish Church of Scotland
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Charity Registration No.	SC049925
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Church of Scotland Congregation Ref.	161066
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Principal Office	20 Blackwoods Crescent, Moodiesburn
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Glasgow G69 0EN

GOVERNING DOCUMENT

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

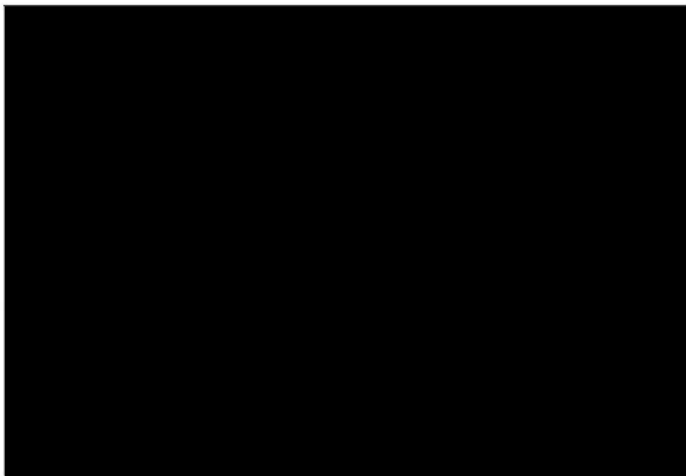
RECRUITMENT AND APPOINTMENT OF TRUSTEES

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have gifts of spiritual leadership and pastoral oversight. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

TRUSTEE INDUCTION AND TRAINING

All trustees have been supplied with literature on the functions of a Kirk Session along with the Church of Scotland pamphlet, "Charity Law: Being a Trustee," setting out their obligations as trustees. As appropriate, trustees are briefed on new legislation and developments relevant to the charity sector.

TRUSTEES



MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees must prepare financial statement that give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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,



Session Clerk

Date 4/3/25

Independent Examiner's Report to the Trustees of Moodiesburn Parish Church

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 14 to 18.

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) (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 (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

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 9 of the 2006 Accounts Regulations (as amended) have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 02/03/2025

Moodiesburn Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	3	71,676	5,814	-	77,490	72,724
Legacies		-	-	-	-	-
Activities for Generating Funds		-	-	-	-	-
Bank & Deposit Interest		705	-	-	705	3,503
Investment Income		-	4,550	-	4,550	4,267
Rental of Premises		1,302	-	-	1,302	925
Weddings and funerals		320	-	-	320	300
Other Income		350	-	-	350	620
		74,353	10,364	-	84,717	82,339
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Total Receipts		74,353	10,364	-	84,717	82,339
Payments						
Cost of Generating Funds	4	-	-	-	-	67
Charitable Activities	4	70,414	8,207	-	78,621	71,688
Governance Costs	4	-	-	-	-	-
		70,414	8,207	-	78,621	71,755
Assets & Investments	4	-	-	-	-	-
Total Payments		70,414	8,207	-	78,621	71,755
Excess of Receipts over Payments for the year before transfers						
		3,939	2,157	-	6,096	10,584
Transfers	2	-	-	-	-	-
Excess of Receipts over Payments		3,939	2,157	-	6,096	10,584

Moodiesburn Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		56,094	32,512	-	88,606	78,022
Movement in year:						
Excess of Receipts over Payments		3,939	2,157	-	6,096	10,584
Bank and deposit balances carried forward	3	60,033	34,669	-	94,702	88,606
Investments at market value						
		-	-	-	-	-
Assets						
Buildings	7	-	-	-	-	-
Multi Media Equipment	7	3,071	-	-	3,071	4,196
Other Equipment	7	3,972	-	-	3,972	5,779
Gift Aid Receivable		1,555	35	-	1,590	-
		8,598	35	-	8,633	9,975
Liabilities						
		-	-	-	-	-

The accounts were approved by the Trustees on 4/3/25 and signed on their behalf by:



Moodiesburn Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	56,094	74,353	(70,414)	-	60,033
	<u>56,094</u>	<u>74,353</u>	<u>(70,414)</u>	<u>-</u>	<u>60,033</u>
Restricted funds					
Building Fund	12,711	1,627	-	-	14,338
Local Mission Fund	13,696	5,587	(6,015)	-	13,268
Global Mission Fund	4,112	-	(727)	-	3,385
Benevolent Fund	390	1,060	-	-	1,450
Church Organisations:	-	-	-	-	-
Connections	1,318	1,481	(1,426)	-	1,373
Oasis	285	609	(39)	-	855
	<u>32,512</u>	<u>10,364</u>	<u>(8,207)</u>	<u>-</u>	<u>34,669</u>
Endowment funds					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	<u>88,606</u>	<u>84,717</u>	<u>(78,621)</u>	<u>-</u>	<u>94,702</u>

Purpose of Funds

Restricted Funds

Building Fund: to assist with the ongoing development of church buildings, including the manse
Local Mission Fund: financed from donations and investment income from bequests shared with Chryston Parish Church as part of the agreement for the erection of Moodiesburn Parish Church. It has been set aside by the Kirk Session specifically for work in the local community in line with the terms
Benevolent Fund: to help those in immediate short term need within the Congregation or Parish
Global Mission: to support International Mission partnerships as agreed by the Kirk Session

Church organisations' funds are provided by members for the purposes of the particular organisation

Unrestricted Funds

The General Fund represents the free reserves of the congregation. The trustees are free to use the General Fund in furtherance of the Church's objectives

Moodiesburn Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
Offerings	62,278	3,536	-	65,814	57,723
Tax recovered on Gift Aid	8,478	188	-	8,666	9,030
Other	920	-	-	920	3,717
Church Organisations' Income	-	2,090	-	2,090	2,254
	71,676	5,814	-	77,490	72,724
4 Analysis of Payments					
Cost of Generating funds					
Fundraising Costs	-	-	-	-	-
Offering envelopes	-	-	-	-	67
	-	-	-	-	67
Charitable Activities					
Ministries and Mission Allocation	39,723	-	-	39,723	40,283
Presbytery Dues	3,666	-	-	3,666	1,678
Minister's Expenses	1,463	-	-	1,463	1,972
Pulpit Supply	293	-	-	293	393
Fabric Repairs & Maintenance	12,425	-	-	12,425	7,231
Council Tax	2,930	-	-	2,930	2,572
Heat, Light and Water	5,661	-	-	5,661	3,375
Church Office Expenses	1,053	-	-	1,053	1,364
Music	1,967	-	-	1,967	1,119
Hospitality	393	-	-	393	919
Community outreach	788	-	-	788	2,493
Other Expenditure	22	-	-	22	88
Pastoral Care	30	-	-	30	2,532
Global Mission	-	727	-	727	2,025
Local Mission	-	6,015	-	6,015	1,500
Benevolent Fund	-	-	-	-	600
Church Organisations' Expenditure	-	1,465	-	1,465	1,544
	70,414	8,207	-	78,621	71,688
Governance Costs					
Independent Examiner's fee	-	-	-	-	-
Other Payments					
Purchase of Investments	-	-	-	-	-
Purchase of Assets	-	-	-	-	-
Multi Media Equipment	-	-	-	-	-
Other Equipment	-	-	-	-	-
	-	-	-	-	-
Total	70,414	8,207	-	78,621	71,755

Moodiesburn Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

5 Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £4,392 (2023 £4,544).

No trustee or connected person of a trustee received payment from the church for services or work done.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

7 Fixed Assets

	Manse	Other Buildings	Multi-Media Equipment	Other Equipment	Total
	£	£	£	£	£
Book Value at 1 January 2024	-	-	4,196	5,779	9,975
Purchased during year	-	-	-	-	-
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(1,125)	(1,807)	(2,932)
Book Value at 31 December 2024	-	-	3,071	3,972	7,043