MOTHERWELL E.U. CONGREGATIONAL CHURCH

Scottish Charity No. SC004553

ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2026

231 Brandon Street, Motherwell

Trustees' Annual Report

For the year ended 31 March 2026

Particulars	Details
Charity name	Motherwell E.U. Congregational Church
Scottish Charity number	SC004553
Principal office	231 Brandon Street, Motherwell
Year end	31 March 2026
Trustees during the year / at approval	Charles H. Davies (Treasurer), Barry Alexander Goldie, Elizabeth Patterson, James Fraser, Margaret Jones
Date established	Established 1872

Structure, governance and management

The charity is a local church congregation. The church is administered in accordance with the terms of the deed of constitution.

Trustees are responsible for the governance and management of the charity and for ensuring that the charity operates in accordance with its charitable purposes and applicable Scottish charity law.

Charitable purposes

The charity's purposes include the spreading of the Gospel of Jesus Christ, supporting the local community and supporting favoured charities.

Activities and achievements during the year

Sunday morning services continued throughout the year. A number of joint Communion services were held with the sister church in Bellshill. The annual Remembrance Service and parade also took place and was attended by ex-service personnel and members of the public.

The church building continued to be used by different groups, with some groups leaving and new groups arriving during the year.

Maintenance and improvements to the buildings continued. Works reported by the trustees included roof repairs, cleaning and coating of the external gable walls, installation of a new radiator near the kitchen, water heaters and hand dryers in the toilets, boxing-in of pipes and improvements to the large hall. Work was completed to the outside area, including fencing, removal of wild trees and general landscaping, making the area more usable. The work to the large hall and outside area was carried out and paid for by the new letting arrangements.

During the year there were several upgrades including new windows and a fire detection system.

The Trustees look forward to the year ahead with further plans to spread the Gospel of Jesus Christ, support the local community and support favoured charities.

Reserves policy

The trustees aim to maintain sufficient unrestricted reserves to meet the church's ongoing running costs, foreseeable maintenance requirements and unexpected expenditure, while ensuring that funds remain available to further the charity's purposes. The Trustees review the level of reserves annually in light of expected expenditure, the condition of the church premises and the charity's income. The trustees have a policy to maintain the free reserves of the charity at a level that equates to three months expenditure.

At 31 March 2026 the charity held unrestricted net assets of approximately £269,409, including the church premises and investments. Cash held at bank was approximately £19,247 and investments were approximately £100,162.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable Scottish charity law and for ensuring that proper accounting records are maintained.

The Trustees' Annual Report was approved by the charity trustees on the date stated below and signed on behalf of the trustees.

Approval and signature	Details
Signed on behalf of the trustees	Charles H. Davies, Treasurer
Signature	Charles H Davies
Date of approval	13/08/2026

Statement of Receipts and Payments

For the year ended 31 March 2026

Receipts and payments	2025/26	2024/25
Donations	£4,699	£4,445
Legacies	–	–
Grants	–	–
Receipts from fundraising activities	–	–
Gross receipts from trading	–	–
Receipts from investments other than land and buildings	£3,319	£3,241
Rent from land and buildings	£15,864	£14,845
Gross receipts from other charitable activities	£6	–
Total receipts	£23,888	£22,531
Expenses for fundraising activities	–	–
Gross trading payments	–	–
Investment management costs	–	–
Payments relating directly to charitable activities	£21,415	£15,298
Grants and donations relating directly to charitable activities	£120	£120
Governance costs	£150	£150
Total payments	£21,685	£15,568
Purchase of fixed assets	–	–
Purchase of investments	–	–
Transfers between funds	–	–
Surplus/(deficit) for the year	£2,203	£6,963

All funds are presented as unrestricted funds.

Statement of Balances

As at 31 March 2026

Statement of balances	31 March 2026	31 March 2025
Cash funds – bank balance	£19,247	£17,044
Investments – corporate bond	£21,494	£21,382
Investments – investment portfolio	£78,668	£72,285
Total investments	£100,162	£93,667
Other assets – church building	£150,000	£150,000
Total assets	£269,409	£260,711
Liabilities	–	–
Net assets	£269,409	£260,711

Funds

Fund	31 March 2026	31 March 2025
Unrestricted funds	£269,409	£260,711
Restricted funds	–	–
Expendable endowment funds	–	–
Permanent endowment funds	–	–
Total funds	£269,409	£260,711

The church building is included at an estimated current market value of £150,000. The trustees consider this to be a fair reflection of the current market value.

Note 1 – Analysis of payments relating directly to charitable activities

Analysis	2025/26	2024/25
Utilities (gas, electricity and broadband)	£6,358	£5,087
Church insurance	£2,411	£2,267
Repairs, maintenance and premises/equipment	£11,605	£6,887
Affiliation fees	£302	£463
Other running costs	£740	£594
Total payments relating directly to charitable activities	£21,415	£15,298

Notes to the Accounts

1. Basis of preparation

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Office of the Scottish Charity Regulator (OSCR) guidance for receipts and payments accounts.

Receipts and payments accounts record money actually received and paid during the financial year. Assets are disclosed separately in the Statement of Balances and changes in asset values are not included as receipts or payments.

2. Funds

The accounts are presented on the basis that the charity's funds are unrestricted and are available for the general purposes of the church. The trustees confirm that there were no restricted, expendable endowment or permanent endowment funds during the year.

3. Donations and investment income

Receipts	2025/26	2024/25
Weekly offering envelopes	£2,356	£2,825
Cash collection	£48	£96
Gift Aid	£1,545	£1,524
Other donations	£750	£0.00
Total donations	£4,699	£4,445
Investment income	£3,319	£3,241
Rent from hall/land and buildings	£15,864	£14,845
Broadband rebate / other charitable receipt	£6	£0

4. Grants and donations paid

During the year the charity made one charitable donation of £120 to Erskine Hospital. No other grants or charitable donations paid have been identified from the records supplied.

5. Trustee remuneration and expenses

During the year there was no trustee remuneration or remuneration to persons connected with a trustee.

No expenses were paid to trustee's during the year.

6. Transactions with trustees and connected persons

No transactions between the charity and a charity trustee or connected person have arisen during the year.

7. Church property

The church premises at 231 Brandon Street, Motherwell are occupied for the charity's purposes and are included in the Statement of Balances at an estimated current market value of £150,000. The original historical cost is not available.

8. Investments

Investment	31 March 2026	31 March 2025
Corporate bond	£21,494	£21,382
Investment portfolio	£78,668	£72,285
Total investments	£100,162	£93,667

Investments are shown at the market values supplied by the trustees. Changes in investment value are not included in receipts and payments.

9. Liabilities and contingent liabilities

The trustees have advised that there were no known liabilities at 31 March 2026 and no contingent liabilities have been identified.

10. Approval of accounts

The accounts were approved by the charity trustees on the date stated below and signed on their behalf.

Approval	Details
Signed on behalf of the trustees	Charles H. Davies, Treasurer
Signature	Charles H Davies
Date of approval	13/08/2026.

Independent Examiner's Report

Motherwell EU Congregational Church
Scottish Charity Number SC004553

Independent Examiner's Report to the Trustees of Motherwell EU Congregational Church

I report on the accounts of the charity for the financial year ended 31st March 2026, which are set out in the accompanying receipts and payments accounts.

Respective responsibilities of trustees and examiner

The charity 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 2006 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 2006 Accounts Regulations. 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; 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have obtained all the information and explanations which I considered necessary for the purposes of my examination.

Independent Examiner

Kenneth Black C.A

11 Clyde Street,

Carluke

Institute of Chartered Accountants of Scotland

Signature:

Date: 13 August 2026