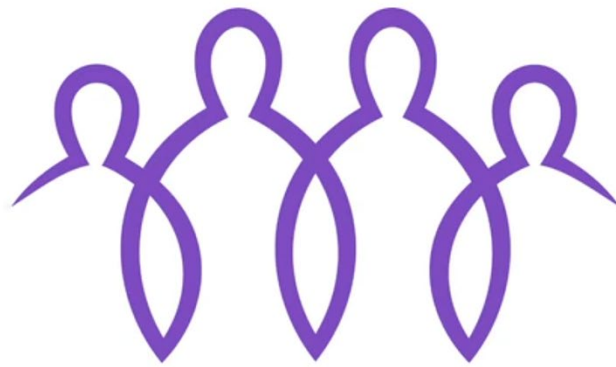




Motherwell South

Parish Church

Motherwell South Parish Church of Scotland

Annual Report & Accounts for year ending 31st December 2025

Charity Number: SC008601

Congregational Number: **171133**



Motherwell South Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

The trustees present the annual report and accounts for Motherwell South Parish Church of Scotland for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in pages 13 and 14 and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. The parish of Motherwell South extends to cover the south side of Motherwell, bordering both Hamilton, Wishaw and Larkhall. Motherwell South Parish Church (MSPC) is governed by a Unitary Constitution. The Vision Statement for the congregation is as follows:

Vision

Motherwell South:
reaching up
reaching in
reaching out

The vision cascades into a mission statement, focusing on key areas of the church's ministry and mission.

Mission

Motherwell South is a church where worshipping **Christ** is central to our life, shaping us, sustaining us and equipping us to **serve**. Numbers do matter to us, and Sunday morning worship is important. It should be alive and meaningful. We also see the importance of new expressions of worship.

This is a church that **cares** for all people. People who come here are **welcomed**, loved, and never judged. We're not scared to pray for people and with people.

We will enable people to use the gifts they have in serving Jesus in this church. We will rely on the power of prayer to direct us and we will reach out in the name of Jesus to both the local and global community.

Every activity that the congregation undertakes is measured against a set of core objectives in order that our vision can be realised and that as a charity we make an impact in our local community and beyond in the furtherance of religion (Christian faith).

Achievements and Performance

In our endeavours to keep moving forward as a Church, the Trustees of Motherwell South Parish Church continue to reach out to the local community so that everyone knows Motherwell South is 'their' church as well as 'our' church, as well as "Christ's Church".

i. Faith and Worship

The main service of worship takes place at 11am on Sunday mornings. This is an in-person service, although the same service is live streamed and heavy investment has been made in this technology to enhance the experience for those watching online. Technological developments within worship in 2025 included installation of audio in the chancel area to assist those leading worship to hear audio output; installation of spotlights to enhance large scale events; and purchase of technology to improve speed of moving our live stream visual from camera to laptop and *vice versa*.

Attendance on Sunday mornings ranges from 150 and 180 people in the sanctuary, with over 300 watching our live stream most weeks. Attendance encompasses a wide age range from 0 to 100.

Additional services of worship take place throughout the year. Once a month the sanctuary is opened for Quiet Day Worship, when people drop into the church for reflection – there are usually several stations carefully designed around the church to facilitate meditation and contemplation.

In 2025 we continued to host the annual Christmas Remembrance Service with local Funeral Director Dundas Fyfe. This continually exceeds expectations with over 140 attending, many of whom have no church connection, but who simply wish to mark the death of a loved one.

It should be noted that Motherwell South has a very good partnership with another local church who use the sanctuary and premises for their worship. This is an exceptionally unique circumstance, and one that we are very proud of, as it demonstrates the openness of the Trustees to be inclusive and supportive of other church groups. Momentum is a youth church that meets 6 times annually and which hosts 150 teenagers and young adults for worship.



In June 2025 32 people from Motherwell South travelled to France as part of a Cathedral Tour. We visited cathedrals throughout Normandy and had a wonderful time broadening horizons and creating friendships. Each day included a series of meditations and reflective questions, designed to help people engage with that day's visit. Included in the itinerary were Rouen Cathedral, Chartres Cathedral, Monet's Garden in Giverny, Mont St Michel, Honfleur and the Joan of Arc Centre.

Our online engagement remains exceptionally high. Most Sundays will have worship viewed by over 300 people. The level of engagement goes beyond observation with some pastoral links formed; some financial giving; and contributions via email or social media engagement. The hope is to appoint an online Elder in 2026 to engage more fruitfully with this cohort of our community. We held several "online" events to include and involve our online engagement, including the design of digital representations of key office bearers.



Additionally we had advent readings every day during that season which were well received online and over 30 members of the congregation took our message to the community via Carol Singing just prior to Christmas.



ii. Caring

Throughout the church year, special offerings of food or gifts are made, and these are given to local charities such as Reach Out, Christian Aid, Sense Scotland, Erskine and Women's Aid. In addition, we hosted our annual Christmas Remembrance Service in partnership with Dundas Fyfe; and we hosted a fabulous fundraising Brunch in partnership with our Boys' Brigade Company to help them with their Camp Trip to Aviemore. Other highlights include the now annual Hogmanay Party in the sanctuary with Highland Dancers, Piper and Ceilidh Band.

Our links with Reach Out have continued. Reach Out aims to provide food and friendship for those who are homeless or who are facing challenging circumstances in their lives. Guests are served a 2 course meal every Wednesday with 15-40 attending. We help to resource this by providing provisions through our Harvest Thanksgiving service and a Christmas Gift Service.

Minister and Elders continue to phone and visit people, and due to the additional strain on many, MSPC's link with external counselling agents has sadly been utilised on several occasions this past year.

We have observed great commitment by some of our Elders who not only provide pastoral visitation to people in the parish, but who additionally drive people to hospital appointments, take the elderly out for day trips, and care for those living locally who have the greatest needs.

In addition, our commitment to grieving families is supported by our Elders who assist with all the fine details of the funeral from flowers, to liaising with Funeral Directors. The support offered by these Elders is greatly valued by the bereaved.

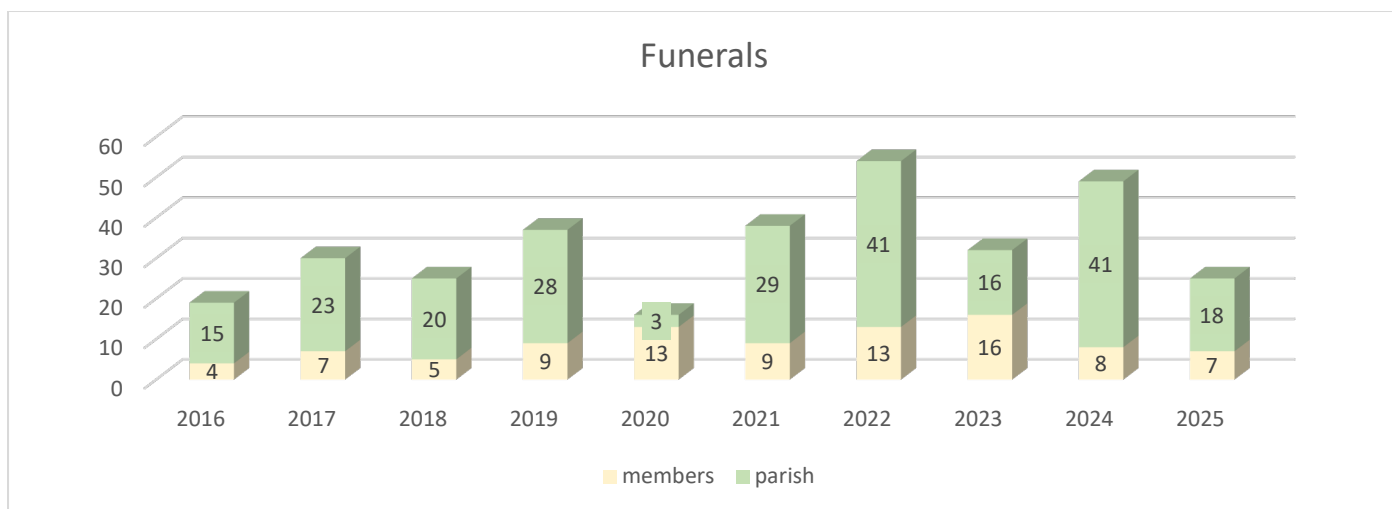
Alison Tyrrell completed her funeral training in 2025 and is now able to conduct funeral visits and participate, with Alan, in funerals. She is exceptionally able at this and provides an added dimension to our pastoral care. There will be scope for others to do similar training especially in the likelihood that our parish size increases to include Muirhouse.

Upon the anniversary of a bereavement, MSPC sends a card to the family/next of kin – 90 people received a card in the past 12 months.

The church also leads its monthly worship service at the local Retirement Housing Complex. We go there at the personal invitation of residents and do so as friends. Regulated roles are solely designated to worship leaders – namely our Minister Alan and Anne McCrum. The residents provide a supper – it is an excellent example of outreach, pastoral care and worship within the heart of the community.

2025 saw a decrease in funerals in comparison to 2024.

The chart below shows that 7 deaths of church members in 2025 represents a significant impact on the congregational roll of Motherwell South.



Music and song in worship is enhanced greatly by our Music Director and Choir.

The Prayer Group continues to meet online, and three House Groups for study and discussion also meet. One group meets out with the parish on a weekly basis, and another group meet in the church on a Friday morning. The third group began meeting in September 2025 as a result of external consultancy which we undertook and identified the need to develop in key areas of the spiritual life of the congregation. The resultant house group meets in the Manse fortnightly with 15 people attending.

iii. Serving

It is the belief of all within the Kirk Session that the church exists to offer the community somewhere to encounter God, to worship, to gather and grow closer as a community. Throughout 2025, footfall within the church halls remains extensive with almost 100% capacity in evenings, and significant use during the day also.

Church organisations such as Boys' Brigade, Girl Guides, and Brownies, Men's Club, Guild, Youngish Women's Group, Cinema Club, Chix with Sticks, Carpet Bowling, Masterchef, Tots of Fun and the Walking Group have been attentive in bringing in new members.

Our flower ministry continues to be recognised as vitally important with people receiving flowers from the congregation on a weekly basis - this has brought great delight to the recipients thereof. Likewise, a team of bakers deliver freshly baked goods around the parish, often incorporating a doorstep visit – again bringing great support to those who are alone, bereaved or vulnerable.



Our Tuesday café remains so vibrant each week, and is a hub for conversation, care and friendship. Margaret Flynn and her team do a fabulous job of running this, and they received commendation in 2025 from the Scottish Parliament for their excellence in community service. The team were delighted to attend the Parliament in recognition of their endeavours.

Our Minister serves as Chaplain to Firpark Secondary School and visits the school regularly. The level of engagement between school and church is strong and in the past few months we have witnessed an increase in engagement with Knowetop Primary School.

Our children's ministry is focused on Lighthouse, Klimb and Crawl. Much of this takes place on a Sunday morning, but we also offer Lighthouse Wednesday, an After School Club, which operates for 6 weeks or so in each of the school terms.

Mindful of our involvement within the wider work of the Church of Scotland nationally and internationally, our Presbytery elder David Macrae attended the annual meeting of the Church of Scotland's highest Court, the General Assembly, in May 2025. David found this to be informative and whilst much of the discussion focused on re-engineering of the Church during challenging economic conditions, David was also heartened to hear discussion on the Church's ministry through Crossreach and through innovative fresh expressions of church.



iv. Future Planning

The Presbytery of Forth Valley and Clydesdale approved its Mission Plan in April 2024, thus complying with the General Assembly 2021 instruction to reduce the number of ministries in the Church of Scotland. The Kirk Session conducted a due diligence process to evaluate how the proposals will affect the ministry of Motherwell South, and throughout much of 2025 there have been discussions within our own Kirk Session, and with representatives from Motherwell: St Margaret's about a Basis of Union. Voting from both congregations was scheduled to take place on 18th January 2026. If the union with St Margaret's takes place, it will double the population of our parish with implications for the workload of our minister and the possibility of having to look after two sets of buildings, at least in the short term.

v. Stewardship

Stewardship incorporates fundraising, giving of time, talents and money, and prudence in expenditure. Fundraising has been exceptional in 2025 with events such as our Christmas Fayre raising over £4,000 – a remarkable achievement. These fundraising initiatives have incorporated

social activities too, such as the Hogmanay Ceilidh which provided an opportunity for people to celebrate the new year with one another inside Motherwell South Parish Church.

Expenditure continues to be monitored with prudence from all office bearers, and a prioritising of essential outgoings. We remain vigilant to increased expenditure through energy costs, Presbytery dues and the Giving for Growth calculations. Likewise, any proposed restructure for the church in the Mission Planning process will require a viable and sustainable business case prior to decisions being finalised.

In short, the church is well positioned financially, with reserves and levels of giving that are above projections. The Financial Report that follows will expand upon this.

vi. Welcoming

The Trustees strive to ensure Motherwell South is a welcoming and inclusive church where all can feel at home.

We welcome people of any gender, ethnicity, race, age, sexuality, nationality, cultural or political opinion. We welcome newborn babies and are proud that some of our people are over 100 years old. We welcome ordinary people, extraordinary people, and everyone in between. We welcome people who want to know God, people who want to help others, and people who just want a break from the world outside. We welcome beginners who aren't sure, old hands who know the score and tentative enquirers who would like to look and see. We welcome people of our faith, any faith and no faith.

vii. Keystone Project

As detailed in the Trustees' Report for 2024, the Trustees hoped that 2025 would see Phase 2 of our Keystone Project realised. Following lengthy discussions with the Presbytery of Forth Valley and Clydesdale, work commenced in July 2025 and was completed on schedule in December 2025.

This phase involved extensive reconstruction and redesign of the old building — specifically the area between the Unity Hall and the Sports Hall. The new layout provides Motherwell South with a space that is warm, welcoming, compliant with disability standards, and much better suited to the modern-day needs of our congregation and community.



The Trustees record particular thanks to John Maddock for his exceptional attention to detail while overseeing much of this work on behalf of the congregation. He was ably supported by the Keystone and Property Teams and dedicated volunteers who staffed the area during lets to ensure building users were monitored and supported while construction was in progress.

John Maddock
Session Clerk

Aileen Hannah
Deputy Session Clerk

Alastair Black
Deputy Session Clerk

Alan Gibson
Minister

Motherwell South Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Financial Review

As mentioned in the Trustees report, the numbers attending worship on a Sunday morning are steady, which is reflected in the level of giving. In addition, the congregation have continued to ensure that they fulfil their financial commitment to the church, whether they are attending on a Sunday morning or not. More than 50% of the offerings received are by standing order ensuring a regular income, independent of actual Sunday morning attendance. Although the numbers attending worship have remained steady, overall, our offerings were still almost £2,000 better than budget. We continue to receive a number of one-off donations from our on-line worshippers.

Halls lets have remained a significant source of income. The budget was reduced to £20,000 because of the anticipated impact of the building works but the income for the year was £24,274 which was only £2,654 less than last year.

Despite interest rates falling we received over £22,350 in interest from the Church of Scotland's Investors' Trust.

Overall, for the year, the total income in the General Fund was £6,500 better than budgeted.

On the opposite side of the income statement, our expenditure was £3,600 lower than budgeted. There were savings fuel costs and equipment. The surplus income from some of our social events is put into a restricted fund for Children's ministry, therefore costs that were previously met from the General Fund are now met from the Children's Ministry Fund. The increased costs were mainly in Fabric Repairs and maintenance, cleaning, and secretarial support, the latter of which was not budgeted for.

Taken overall, the General Fund's surplus for 2025 was budgeted at £10,200. The actual surplus recorded is £19,100. To record a surplus at all in another demanding year, when costs are rising, never mind a surplus of this magnitude, is a huge and significant achievement which underlines the generosity and faithfulness of the entire congregation and the continuing hard work of those who help with fund-raising. Thank you all!

The Trustees report also mentioned that Phase 2 of the Keystone Project was mainly completed in 2025. Although not all final invoices have been received or paid yet, it is anticipated that this will come in under or around budget. This has been had huge undertaking with an overall cost of £461,000.

The generosity of the congregation continues to ensure that the church meets its financial obligations, and the efforts of all members are greatly appreciated. The Finance Team meets regularly to ensure all expenditure is authorised and controlled.

Our Ministry and Mission contributions are remitted monthly by standing order to Church of Scotland headquarters and are fully paid for 2025. To comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), these accounts are prepared on a Fully Accrued basis, meaning that all income and expenditure shown relates to the financial year rather than what was paid or received in the financial year. The figures also include the income and expenditure of the church organisations shown in note 15.

Motherwell South Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Risk Management

For a number of years, we have stated that our main financial risk is the potential loss of income, which can change at any time, and that we must react promptly to any reduction in income. The pandemic was certainly unforeseen, and we did react promptly, which is reflected in our accounts. We will continue to respond promptly to any further changes in circumstances and hopefully minimise the impact.

As with most churches we rely on a large team of volunteers to run the church, many of whom now fall into the older age bracket. We continue to attract young families, as reported in the Trustees Report, hopefully in the longer term they will become volunteers and ultimately office bearers of the church.

Reserves Policy

The reserves fall into three categories:

General Fund

To meet any contingencies associated with the day-to-day running of congregational affairs, the current policy of the Kirk session is to have 6 months' expenditure in reserve in the General Fund. This currently stands at £80,493 (2024 £61,404). This is more than 6 months expenditure but as there is a proposed union with St Margarets and we don't know what financial impact that will have, the decision was made by the Kirk Session that it was prudent to leave this year's surplus within the General Fund.

Restricted and Designated Funds

The church holds £193,661 (2024 £514,989) of restricted funds and £51,712 (2024 £51,242) of designated funds which are provided for the purposes specified in Note 15.

Building and Development Fund (incl. the Sports and Unity Hall Fund)

Included within the Restricted reserves is the building and development fund. The balance is currently £114,512 (2024 £437,959). Made up of the Building and Development Fund and the Sports and Unity Hall fund.

Going Concern

The Trustees have satisfied themselves that the charity will continue in existence for a period of at least 12 months. As stated above there is a policy to have a reserve equivalent to 6 months General Fund Expenditure. There are also other reserves of over £250,000, consisting mainly of the Building and Development fund which includes the balance to be paid for Phase 2 and upgrade of our sports and unity halls.

Motherwell South Parish Church of Scotland

Trustees' Annual Report (cont.)

Year ended 31 December 2025

Structure, Governance and Management

The congregation is a registered charity, number SC008601 and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Current serving members of the Kirk Session are the charity trustees. This excludes 7 Kirk Session members who were retired during 2025. 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. Certain responsibilities are delegated to the Finance Team and Property Team as appropriate. The Kirk Session, which meets 10 times a year, is responsible for spiritual affairs and temporal matters within the church.

Reference and Administration Information

Trustees

Kirk Session: Christine Barnstaple, Alastair Black, Heather Black , Margaret Calder, Susan Clements, Barbara Craig, Bill Craig, Pam Crockett, Jane Cuthbertson, Dianne Frew, Stuart Graham, Ruth Gray, Aileen Hannah, Linda Hannah, Hugh Hannah, Tom Hannah, Audrey Hird, Marlyn Inglis, Graeme Irvine, Elaine Johnstone, Jennifer Lewis, David Macrae, Jennifer Macrae, Jean Maddock, John Maddock, Agnes Magowan, Lesley Miller, Neil Mitchell, Anne McCrum, Elaine MacKinnon, Anne MacMillan, Robin McCunn, Kay McKenzie, Drew McAnally, Lynn McLeod, Getta McMillan, Ann Price, Robert Price, Craig Scott, Moyra Scott, Craig Sheridan, Ishbel Sheridan, Janice Slamin, Alison Tyrell, Anne Walker, Nicola Watt, May Weir, Margaret Wightman, Elizabeth Wilson.

Minister: Rev A W Gibson

Motherwell South Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

Principal Office-bearers

Minister:	Rev. A W Gibson
Session Clerk:	John Maddock
Church Treasurer:	Elaine Johnstone ACMA, CGMA

Principal Office

11 Gavin St.
Motherwell
Charity No: SC008601

Independent Examiner

Watson & Company, Chartered Accountants,
Oakfield House, 378 Brandon St, Motherwell ML1 1XA

Bankers

Bank of Scotland, 32 Brandon Parade South, Motherwell

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

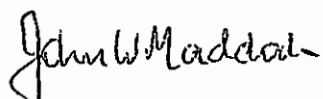
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Motherwell South Parish Church of Scotland Trustees' Annual Report (cont.) Year ended 31 December 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to read 'John W Maddock', written in a cursive style.

John Maddock
Session Clerk

Date: 17th March, 2026

Motherwell South Parish Church of Scotland

Independent Examiner's Report to the Trustees of Motherwell South Parish Church of Scotland

I report on the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 14 to 20.

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 Trustees 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 Regulation does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

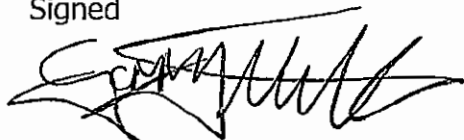
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Garry Millar FCCA
Watson & Company

Date

19/3/2026.

Motherwell South Parish Church of Scotland

Statement of Financial Activities

Year ended December 2025

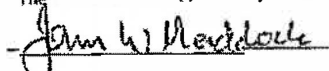
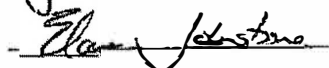
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Incoming and endowments from:									
Donations & legacies	1	105,731	47,752	-	153,483	107,121	63,688	-	170,809
Charitable activities	2	125	7,545	-	7,670	-	8,705	-	8,705
Other Trading activities	3	24,274	-	-	24,274	26,928	-	-	26,928
Investments	4	6,122	16,228	-	22,350	5,842	21,084	-	26,926
Other	5	-	-	-	-	-	-	-	-
Total income		136,252	71,525	-	207,777	139,891	93,477	-	233,368
Expenditure on:									
Raising funds	6	351	-	-	351	344	-	-	344
Charitable activities		123,473	392,753	-	516,226	133,869	9,637	-	143,506
Other		-	-	-	-	-	-	-	-
Total expenditure		123,824	392,753	-	516,577	134,213	9,637	-	143,850
Net income/(expenditure) before gains and losses on investments		12,428	(321,228)	-	(308,799)	5,678	83,840	-	89,518
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
Net income/(expenditure)		12,428	(321,228)	-	(308,799)	5,678	83,840	-	89,518
Transfers between funds		100	(100)	-	-	250	250	-	-
Other recognised gains/(losses):									
Other gains/(losses)		-	-	-	-	-	-	-	-
Net movement in funds		12,528	(321,328)	-	(308,799)	5,428	84,090	-	89,518
Reconciliation of funds:									
Total funds brought forward		124,114	514,989	1,434	640,537	118,686	430,899	1,434	551,019
Total funds carried forward		136,642	193,661	1,434	331,737	124,114	514,989	1,434	640,537

Balance Sheet

As at 31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	9	-	-
Investments	10	-	-
Total Fixed Assets		-	-
Current Assets			
Debtors and prepayments	11	9,322	12,444
Bank and Cash		102,782	46,146
Investors Trust		224,239	588,043
Total Current Assets		336,343	646,633
Liabilities			
Creditors falling due within one year	12	4,606	6,095
Net Current Assets		331,737	640,537
Creditors falling due after more than one year		-	-
Net Assets		331,737	640,537
The funds of the charity			
Endowment funds	15	1,434	1,434
Restricted funds		193,661	514,989
Unrestricted income funds		136,642	124,114
Total Funds		331,737	640,537

The accounts were approved by the trustees on 17/3/2026 and signed on their behalf by:

 Session Clerk
 Treasurer

Motherwell South Parish Church of Scotland

Year ended 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) amended 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Motherwell South Parish Church of Scotland

Accounting Policies (cont.)

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible 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.

The policy has been adopted that all tangible assets costing in excess of £5,000 and having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost of initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment 5 years

Investments

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

Taxation

Motherwell South Parish Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources therefore include irrecoverable input VAT.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1 Donations and Legacies								
Offerings	83,952	2,831	-	86,783	83,741	2,534	-	86,275
Tax recovered on Gift Aid	18,057	6,427	-	24,484	18,721	2,647	-	21,368
Grants, Fundraising & pledges for developm't	-	36,641	-	36,641	-	33,851	-	33,851
Other	3,722	1,853	-	5,575	4,659	24,656	-	29,315
	<u>105,731</u>	<u>47,752</u>	<u>-</u>	<u>153,483</u>	<u>107,121</u>	<u>63,688</u>	<u>-</u>	<u>170,809</u>
2 Income from charitable activities								
Weddings and Funerals	125	-	-	125	-	-	-	-
Summer & Christmas Fete	-	7,545	-	7,545	-	8,705	-	8,705
Concerts	-	-	-	-	-	-	-	-
	<u>125</u>	<u>7,545</u>	<u>-</u>	<u>7,670</u>	<u>-</u>	<u>8,705</u>	<u>-</u>	<u>8,705</u>
3 Income from other trading activities								
Rent received	24,274	-	-	24,274	26,928	-	-	26,928
	<u>24,274</u>	<u>-</u>	<u>-</u>	<u>24,274</u>	<u>26,928</u>	<u>-</u>	<u>-</u>	<u>26,928</u>
4 Investment income								
Dividends received	-	-	-	-	-	-	-	-
Deposit interest	6,122	16,228	-	22,350	5,842	21,084	-	26,926
	<u>6,122</u>	<u>16,228</u>	<u>-</u>	<u>22,350</u>	<u>5,842</u>	<u>21,084</u>	<u>-</u>	<u>26,926</u>
5 Other Income								
	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6 Analysis of Expenditure								
Raising Funds								
Investment Manager's Fees								
Offering Envelopes	351	-	-	351	344	-	-	344
	<u>351</u>	<u>-</u>	<u>-</u>	<u>351</u>	<u>344</u>	<u>-</u>	<u>-</u>	<u>344</u>
Charitable Activities								
Ministries & Mission Contributions	60,187	-	-	60,187	56,510	-	-	56,510
Presbytery dues	1,969	-	-	1,969	1,773	-	-	1,773
Voluntary Additional Stipend	-	-	-	-	-	-	-	-
Minister and Locum's Expenses	4,484	-	-	4,484	3,652	-	-	3,652
Ministerial Assistance	-	-	-	-	-	-	-	-
Secretarial Support	655	-	-	655	-	-	-	-
Pulpit Supply	-	-	-	-	100	-	-	100
Other salary costs	-	-	-	-	-	-	-	-
Fabric Repairs & Maintenance	19,098	-	-	19,098	34,257	-	-	34,257
Council Tax	3,811	-	-	3,811	3,499	-	-	3,499
Other Building Costs	19,692	-	-	19,692	19,248	-	-	19,248
Church Office Expenses	2,479	-	-	2,479	2,205	-	-	2,205
Organ & Music	5,601	-	-	5,601	4,586	-	-	4,586
Development of new buildings	-	385,738	-	385,738	-	-	-	-
Other Expenses	5,497	7,015	-	12,512	8,039	9,637	-	17,676
Total	<u>123,473</u>	<u>392,753</u>	<u>-</u>	<u>516,226</u>	<u>133,869</u>	<u>9,637</u>	<u>-</u>	<u>143,506</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

Therefore support costs relate wholly to that activity and have not been separately identified.

It is acknowledged that an element of Repairs and Maintenance, and Other Building Costs, could be attributed to Other Trading Activities - Rent Received, however it is not possible to accurately measure these.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

7 Staff Costs and numbers

	2025 £	2024 £
Salaries and wages	6,196	4,305
Social security costs	60	-
Total	<u>6,256</u>	<u>4,305</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	Number	Number
Ministerial support	-	-
Administration	1	-
Music Staff	1	1
Premises maintenance	-	-
	<u>2</u>	<u>1</u>

No employee had benefits in excess of £50,000 (2024 nil)

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years of service £39,856

8 Trustee Remuneration and Related Party Transactions

Rev A Gibson received expenses of £8,294 (2024 £7,151) relating to travel, telephone, council tax and computer equipment.

Nicola McKenzie (organist) received remuneration of £5,541 (2024 £4,651) and is related to trustees.

Ewan Cunningham (secretarial support) received remuneration of £655 (2024 nil) and is related to trustees.

During the year a total of £33,146 (2024 £35,462) was donated to the congregation by trustees.

9 Tangible Fixed Assets

Motherwell South Parish Church of Scotland was a union of South Dalziel Church and Manse Road Church on the 1st January 2007. Both congregations operated the Receipts and Payments method of accounting and as such did not capitalise any assets. There were no assets purchased during 2025 that should be capitalised.

10 Investments

The church holds no investments other than instant access current and deposit bank accounts.

11 Debtors & Pre-payments

	2025 £	2024 £
Interest due	3,093	6,983
Gift Aid Tax Refund Due	4,614	4,303
Rent due	1,615	1,158
	<u>9,322</u>	<u>12,444</u>

12 Creditors

Life and Work	70	169
Donations held	765	-
Accruals	3,169	5,366
HMRC	602	561
	<u>4,606</u>	<u>6,096</u>

13 Analysis of Net assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	89,535	51,713	193,661	1,434	336,343
Current Liabilities	(4,606)	-	-	-	(4,606)
Net assets at 31 Dec 2025	<u>84,929</u>	<u>51,713</u>	<u>193,661</u>	<u>1,434</u>	<u>331,737</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Motherwell South Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

15 Movement in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Endowment Funds					
Special Legacy	884	-	-	-	884
Special Emergency Fund	550	-	-	-	550
	1,434	-	-	-	1,434
Restricted funds					
Mary Russell Memorial	2,209	100	-	-	2,309
Benevolent Fund	1,079	48	20	-	1,107
Guild	616	2,191	2,147	-	660
Youngish Women's Group	878	937	850	-	965
Younger than Youngish Women's Group	-	245	105	-	140
Men's Club	271	171	153	(100)	189
Sunday School	412	-	-	-	412
Leisure Club	240	623	223	(200)	440
Tots	518	873	668	-	723
Panto	378	-	-	-	378
Development Donation	67,040	3,022	-	-	70,062
Youth Ministry Fund	2,955	419	1,610	-	1,764
Worship	-	-	-	-	-
Coffee Morning	-	11,084	805	(10,279)	-
Presbytery Grant	434	-	434	-	-
Building & Development Fund	430,678	51,484	385,738	10,479	106,903
Sports and Unity Hall	7,281	328	-	-	7,609
	514,989	71,525	392,753	(100)	193,661
Unrestricted funds					
Fabric Fund	49,240	2,085	3,240	-	48,085
Social Fund	1,908	1,856	231	-	3,533
Organ Fund	94	-	-	-	94
Legacies	11,468	487	7,518	-	4,437
General Fund	61,404	131,824	112,835	100	80,493
	124,114	136,252	123,824	100	136,642
Total funds	640,537	207,777	516,577	-	331,737

Purposes of Endowment Funds

Special Legacy
Special Emergency Fund

Income from both bequests is to be used for the general purposes of the church.

Purposes of Restricted Funds

Mary Russell Memorial Trust
Benevolent Fund
Women's Guild
Youngish Women's Group
Men's Club
Sunday School
Building & Development Fund
Youth Ministry Fund
Panto
Streaming & AV
Development Donation
Worship
Coffee Morning
Presbytery Grant
Sports and Unity Hall
Leisure Club
Tots

To be used for the young people of the church.
To benefit the needy in the church.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.
The Trustees have set aside funds for refurbished church buildings.
The Trustees have set aside funds for youth ministry work.
These funds are held for the purpose of the pantomime.
These funds are for streaming equipment.
These funds are for church development purposes.
These funds were gifted for the use of the Worship team.
The Trustees have set aside funds for new and refurbished church buildings.
This grant is to be used for Youth work.
The Trustees have set aside funds for the refurbishment of these halls.
These funds are all restricted to use by the organisation which holds them.
These funds are all restricted to use by the organisation which holds them.

Purposes of Designated Funds

Fabric Fund
Organ Fund
Social Fund

The Trustees have set aside funds for the maintenance of the church property.
The Trustees have set aside funds for music resources for use in worship.
The Trustees have set aside funds for social events.

Motherwell South Parish Church of Scotland

16 Collections for Third Parties	2025 £	2024 £
Christian Aid	4,000	3,713
Erskine Hospital	482	593
IREF UK		518
Macmillan	1,130	1,045
Moderator's Challenge - Let Your Little Light Shine		600
Women's Aid	1,525	1,620
Sense Scotland	291	
CrossReach	291	
	<u>7,719</u>	<u>8,089</u>

APPENDIX

FUND HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<u>CAPITAL ACCOUNT</u>	2025 £	2024 £
Credit Balances held on deposit at 31 December	<u>-</u>	<u>-</u>
<u>REVENUE ACCOUNT</u>	2025 £	2024 £
Credit Balances held on deposit at 31 December	<u></u>	<u></u>