

**The Church of Scotland**

**Motherwell Crosshill Parish Church**



**ACCRUED (2015 SORP COMPLIANT) ACCOUNTS**

**Year to 31st December 2024**

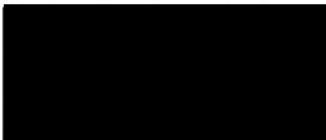
**Congregation No: 171129**

**Charity No: SC008810**

**Motherwell Crosshill Parish Church of Scotland**

**Trustees' Report, year ended 31 December 2024**

**Reference and Administrative Information**

Charity Name: Motherwell Crosshill Parish Church of Scotland  
Charity Registration Number: SC008810  
Congregation Reference Number: 171129  
Contact Address: 

**Principal Office-bearers**

Interim Moderator:  
Session Clerk:  
Deputy Session Clerk:  
Treasurer:



**Independent Examiner**

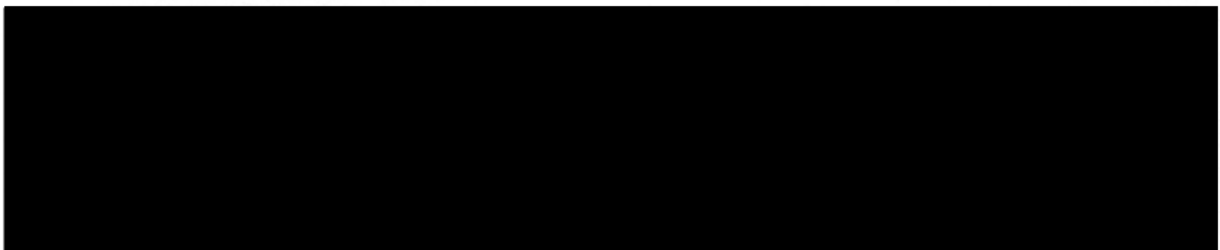


**Bankers**

Virgin Money  
43 Hamilton Road,  
Motherwell ML1 3DD

**Trustees**

**Kirk Session**



**Elders Emeritus**



**Deceased**



## **Motherwell Crosshill Parish Church of Scotland**

### **Trustees' Report for Year Ended 31 December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the accounts 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 amended on 1 January 2019.

### **Structure, Governance and Management**

The congregation is a registered charity, number SC008810 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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

The Kirk Session, with the Minister as Moderator, meets regularly and is responsible for both the spiritual and temporal affairs of the Church.

### **Activities**

The congregation of Crosshill is like most Church of Scotland congregations in as much as it is a gathering of a wide variety of people, from different backgrounds. Some members have been associated with Crosshill for most of their lives while others have more recently become members of the Crosshill family. It is as a Church Community that we aim to bring both a glimpse of eternity, and a stable Christian commitment, into a world that often treats individuals in a disposable manner.

**Church Services:** Services on Sundays at 10.00am (11.30am from March 2024). Quarterly afternoon communion at 3pm. The Church is open weekly on Thursdays from 12 noon to 1pm for quiet prayer, meditation and a short service of reflection.

**Fellowship Group:** Fortnightly on Tuesday afternoons

**Craft Club:** Fortnightly on Wednesday afternoons.

**Crosshill Coffee and Conversation** : Thursday mornings followed by Open Church.

## **Motherwell Crosshill Parish Church of Scotland**

### **Trustees' Report for Year Ended 31 December 2024**

#### **Achievements and Performance**

Witnessing in the name of the triune God, the life and work of Crosshill Parish Church of Scotland continued in committed service throughout the year 2024.

Christian giving is a response to God's gifts of life and love. In particular it is a response to the good news of God's love and saving grace in Jesus Christ. Christian giving is an opportunity to enable the sharing of the gospel through the worship, fellowship, mission and service of the Church. GIVING TO GROW was a stewardship programme to teach and promote the Christian giving of money that the congregation undertook in the autumn of 2013. GIVING TO GROW focused on the life of the Church and the ways in which our giving of money enables the sharing of the gospel through the life of the Church. GIVING TO GROW seeks to provide financial resources for the sharing of the gospel – not just to maintain things as they are, but to develop the life of the Church, both numerically and spiritually. The objective of this programme was to increase the regular, committed giving of money by members and adherents of the Church. During 2019 the Church commenced a new fundraising initiative under GIVING TO GROW with members of the congregation being asked to collect 'Coins for Crosshill' in boxes provided. During 2021 GIVING TO GROW continued to be an opportunity for the congregation to celebrate Christian giving. Over the past year we have continued to build on the foundations laid to enable our congregation to be more involved in our community and more active in the leading of worship. We recognise the need in the Church of Scotland for leadership to be more lay-orientated and have continued to move in this direction by empowering members and others

In March 2012 Crosshill Parish Church and St Margaret's Parish Church, entered into a linkage. The impact of this linkage was that the two congregations share the same charge but retain their independence in both a spiritual and financial way. Both congregations retain their individual charitable status.

In July of 2019 our minister moved to another charge, leaving the church in vacancy. The Presbytery of Forth Valley and Clydesdale appointed [REDACTED] as the Interim Moderator. For the first three months of 2024 [REDACTED] was appointed locum minister. [REDACTED] left in mid March 2024 and since then the weekly services have been conducted by a variety of pulpit supply and local worship leaders.

We continue to offer open church on a Thursday from noon to 1pm when members of the Worship team conduct a short reflective service. We were encouraged by the attendance levels both in relation to members of our congregation and by people who take the opportunity to come into the service, but have never been in the church before. This is enhanced by regular coffee and conversation mornings held immediately prior to the open Church.

The Church of Scotland has instructed all Presbyteries to conduct a review of the structure and requirements of local communities. This has been ongoing for some time and Crosshill has fully engaged with the process and submitted relevant information as and when required. Final proposals have been submitted to and agreed by Presbytery. The agreed plan involves much restructuring of Presbytery and includes a proposed union between Crosshill and Dalziel St. Andrews. The Sessions of both churches have formed a close bond and are working together to draw up a basis of union which is acceptable to both Congregations and to Presbytery. In the meantime, the two churches continue to share joint services and social events all of which have been well attended and very successful. The intention is to continue to build on the shared interests of the two congregations and strengthen the bond further until a union can be finalised and a new joint church established.



## **Motherwell Crosshill Parish Church of Scotland**

### **Trustees' Report for Year Ended 31 December 2024**

The congregation continues to support community wide projects which assist vulnerable families in our local community. Members regularly donate to 'The Basics Food Bank' as the demand for these services continues to rise as more families within the local community find it difficult to make ends meet. During the year the Congregation began to support a local branch of the charity PlayPeace which supports families and parents of children with additional support needs.

The congregation has a deposit with Shared Interests, part of FairTrade. The congregation supports the Scottish Bible Society with a congregation member actively supporting Bible Society Mission.

We started 2024 with a membership of 188 and ended it with a membership of 173.

### **Financial Review**

Recent years have been challenging for the wider Church and society as a whole. 2024 proved to be a successful year for Crosshill mainly due to investment income which created a surplus and without which Crosshill would have incurred deficits in the past two years. A large proportion of the congregation continue to support the Church and associated organisations financially.

The principal source of income is donations of £36,693 (2023 £37,619), tax recovered on gift aid donations of £10,561 (2023 £10,450), and income from other activities £7,003 (2023 £6,498). We continue to encourage members to donate by standing order and to gift aid donations if they are UK taxpayers.

The Church continues to encourage the use of premises by outside parties and in this has successfully allowed additional use of the hall. They are now in use most evenings and days.

A significant proportion of expenditure is non discretionary, such as Giving to Grow (previously known as Ministry and Mission), Presbytery Fees, and staffing costs. The Giving to Grow allocation is a significant liability for the congregation, which we were able to meet in full. Most other expenditure was on or slightly below budget.

The sale of the manse in 2019 brought a significant sum of money to the church which the congregation are required to ring fence to enable the purchase of a replacement manse. Once the review of The Presbytery of Forth Valley and Clydesdale has been finalised and agreed by all parties, the funds should be available for appropriate projects.

We ended the year with a surplus of £21,986 (2023 surplus of £16,447) which is significantly better than expected in the current circumstances.

## **Motherwell Crosshill Parish Church of Scotland**

### **Trustees' Report for Year Ended 31 December 2024**

#### **Reserves Policy**

It is the congregation's policy to retain in unrestricted funds, sufficient resources to cover 6 months of expenditure. The trustees anticipate six months of expenditure to be £50,000 compared to an unrestricted general reserves balance of £84,638. We are therefore satisfied that our reserves policy is being achieved. Restricted funds are held subject to the conditions of the fund when set up and/or of any donors who provided them.

#### **Risk Management**

The continued and ongoing work of the Church is dependent on the continued level of donations and an active membership. The Trustees endeavour to ensure that existing members find relevance in worship and new members are encouraged and welcomed. Over time, the work of the Church may be adversely impacted by changes in society and the demographics of membership. The Trustees seek to mitigate this through initiatives which respond to those changes and encourage new members.

#### **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).

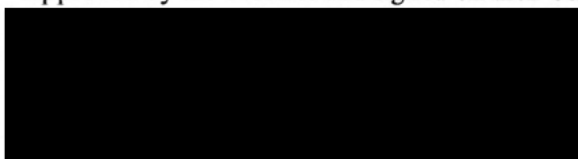
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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

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,



## **Motherwell Crosshill Parish Church of Scotland**

### **Independent Examiner's Report to the Trustees of Motherwell Crosshill Parish Church**

**Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 2 to 16.

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

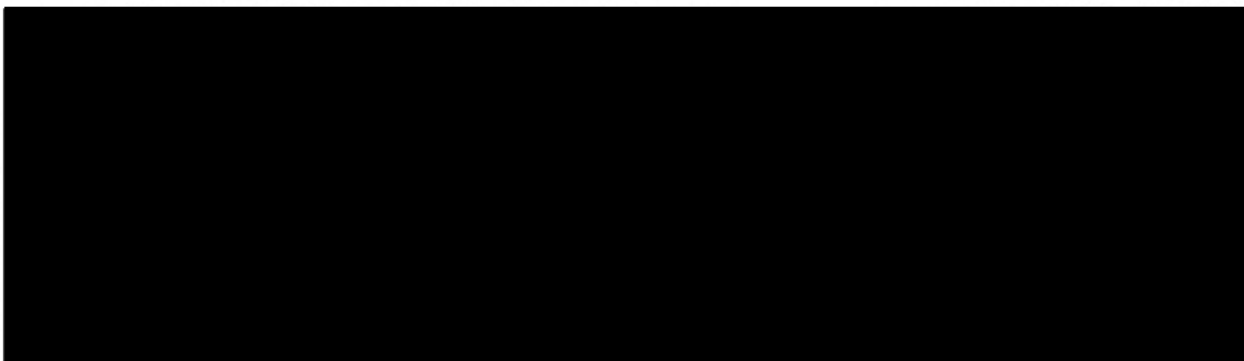
#### **Basis of independent examiner's statement**

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.



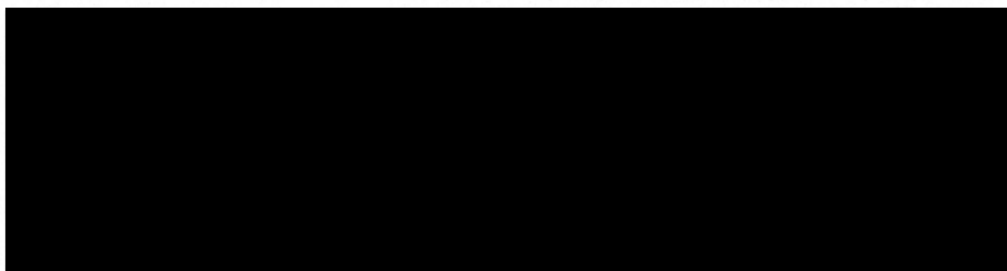
**Motherwell Crosshill Parish Church**  
**Statement of Financial Activities**  
**Year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>	<b>Note</b>						
Donations and legacies	1	47,254	-	47,254	48,069	-	48,069
Charitable activities	2	7,003	-	7,003	6,498	-	6,498
Other activities	3	8,730	-	8,730	5,735	-	5,735
Investments	4	21,923	-	21,923	15,327	-	15,327
<b>Total income</b>		<b>84,910</b>	<b>-</b>	<b>84,910</b>	<b>75,629</b>	<b>-</b>	<b>75,629</b>
<b>Expenditure on:</b>	<b>5</b>						
Raising funds		71	-	71	100	-	100
Charitable activities		62,853	-	62,853	59,082	-	59,082
Other		-	-	-	-	-	-
<b>Total expenditure</b>		<b>62,924</b>	<b>-</b>	<b>62,924</b>	<b>59,182</b>	<b>-</b>	<b>59,182</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>21,986</b>	<b>-</b>	<b>21,986</b>	<b>16,447</b>	<b>-</b>	<b>16,447</b>
Net gains/(losses) on investments		-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>21,986</b>	<b>-</b>	<b>21,986</b>	<b>16,447</b>	<b>-</b>	<b>16,447</b>
Transfers between Funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>21,986</b>	<b>-</b>	<b>21,986</b>	<b>16,447</b>	<b>-</b>	<b>16,447</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		62,652	437,869	500,521	46,206	437,869	484,074
<b>Total funds carried forward</b>		<b>84,638</b>	<b>437,869</b>	<b>522,507</b>	<b>62,653</b>	<b>437,869</b>	<b>500,521</b>

**Motherwell Crosshill Parish Church**  
**Balance Sheet at 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2024 £
<b>Fixed Assets:</b>					
Tangible assets	8	-	-	-	-
Investments	9	-	-	-	-
<b>Total Fixed Assets</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current Assets</b>					
Debtors	10	10,537	-	10,537	10,439
Cash at bank and in hand		<u>75,398</u>	<u>437,869</u>	<u>513,268</u>	<u>492,026</u>
<b>Total Current Assets</b>		<u>85,935</u>	<u>437,869</u>	<u>523,805</u>	<u>502,465</u>
<b>Liabilities</b>					
Creditors falling due within one year	11	<u>1,298</u>	<u>-</u>	<u>1,298</u>	<u>1,944</u>
<b>Net Current Assets</b>		<u>84,638</u>	<u>437,869</u>	<u>522,507</u>	<u>500,521</u>
Creditors falling due after more than one year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u>84,638</u>	<u>437,869</u>	<u>522,507</u>	<u>500,521</u>
<b>The funds of the charity:</b>					
Restricted income funds		-	437,869	437,869	437,869
Unrestricted income funds		<u>84,638</u>	<u>-</u>	<u>84,638</u>	<u>62,652</u>
<b>Total charity funds</b>		<u>84,638</u>	<u>437,869</u>	<u>522,507</u>	<u>500,521</u>

The accounts were approved by the trustees on 18th February 2025 and signed on their behalf by:





## **Motherwell Crosshill Parish Church**

**Year ended 31 December 2024**

### **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 on 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.

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.

#### **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.

## **Motherwell Crosshill Parish Church**

**Year ended 31 December 2024**

### **Accounting Policies**

#### **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.

#### **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls, 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.

Property owned by the charity is held at market value. All tangible fixed assets costing in excess of £2,000 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 or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment

**3 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 or, if purchased in the year, the difference between cost and market value at the end of the 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 Crosshill Parish Church 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 expended therefore include irrecoverable input VAT.

# Motherwell Crosshill Church of Scotland

## Notes forming part of the financial statements for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total	
1 Donations and Legacies	2024	2024	2024	2023
	£	£	£	£
Offerings	36,693	-	36,693	37,619
Tax recovered on Gift Aid	10,561	-	10,561	10,450
Legacies	-	-	-	-
Other	-	-	-	-
	<u>47,254</u>	<u>-</u>	<u>47,254</u>	<u>48,069</u>

Income from donations and legacies was £36,693 (2023 £37,619) of which £36,694 was unrestricted (2023 £37,619) and £nil was restricted (2023 £nil).

### 2 Income from charitable activities

Weddings and funerals	-	-	-	100
Fundraising Activities	5,272	-	5,272	4,344
Other Activities	1,731	-	1,731	2,054
	<u>7,003</u>	<u>-</u>	<u>7,003</u>	<u>6,498</u>

Income from charitable activities was £7,003 (2023 £6,498) of which £7,003 was unrestricted (2023 £6,498) and £nil was restricted (2023 £nil)

### 3 Income from other trading activities

Rent for use of Church Halls	8,730	-	8,730	5,735
	<u>8,730</u>	<u>-</u>	<u>8,730</u>	<u>5,735</u>

### 4 Investment income

Deposit interest	21,923	-	21,923	15,327
	<u>21,923</u>	<u>-</u>	<u>21,923</u>	<u>15,327</u>

Total investment income was £21,923 (2023 £15,327) of which £21,923 was unrestricted (2023 £15,327) and £nil was restricted (2023 £nil)

# **Motherwell Crosshill Church of Scotland**

## **Notes forming part of the financial statements for the year ended 31 December 2024**

<b>5 Analysis of Expenditure</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Raising Funds</b>				
Offering Envelopes	71	-	71	100
	<u>71</u>	<u>-</u>	<u>71</u>	<u>100</u>
<b>Charitable Activities</b>				
Giving to Grow Allocation	26,477	-	26,477	26,323
Presbytery Dues	1,026	-	1,026	1,022
Pulpit Supply	4,296	-	4,296	9,338
Salary and Employee costs	6,550	-	6,550	5,040
Fabric Repairs & Maintenance	5,307	-	5,307	5,439
Insurance	4,469	-	4,469	4,327
Heat and Light	9,001	-	9,001	4,633
Printing and Stationery	-	-	-	76
Organ & Music	2,784	-	2,784	359
Other expenses	2,943	-	2,943	2,525
	<u>62,853</u>	<u>-</u>	<u>62,853</u>	<u>59,082</u>
<b>Total</b>	<u><b>62,924</b></u>	<u><b>-</b></u>	<u><b>62,924</b></u>	<u><b>59,182</b></u>

Expenditure on charitable activities was £62,924 (2023 £59,182) of which £62,924 was unrestricted (2023 £59,182) and £nil was restricted (2023 Nil)

<b>6 Staff costs and numbers</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and wages	6,550	5,040
Social security costs	-	-
	<u><b>6,550</b></u>	<u><b>5,040</b></u>

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Ministerial support	-	-
Music staff	-	-
Premises maintenance	1	1
	<u><b>1</b></u>	<u><b>1</b></u>

One employee had employee benefits in excess of £5,000 (2023 one)

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.

# Motherwell Crosshill Church of Scotland

## Notes forming part of the financial statements for the year ended 31 December 2024

### 7 Trustee Remuneration and Related Party Transactions

During the year 1 (none) trustees, received remuneration of £300. (2023 Nil).

### 8 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	-	-	-
<b>Accumulated Depreciation</b>			
At 1 January 2024	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2024	-	-	-
<b>Net Book Value</b>			
At 31 December 2024	-	-	-
At 31 December 2023	-	-	-

### 9 Investments

	2024	2023
	£	£
Market value at 31 December 2023	-	-
Invested during year	-	-
Market value at 31 December 2024	-	-
Investments at cost	-	-

### 10 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	10,537	10,439
Prepaid charges	-	-
	<b>10,537</b>	<b>10,439</b>

### 11 Creditors

	2024	2023
	£	£
Accruals	1,297	1,944
Other	-	-
	<b>1,297</b>	<b>1,944</b>



## Motherwell Crosshill Church of Scotland

### Notes forming part of the financial statements for the year ended 31 December 2024

#### 12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	85,935	-	437,869	523,805
Current Liabilities	1,297	-	-	1,297
<b>Net assets at 31 Dec 2024</b>	<b>84,638</b>	<b>-</b>	<b>437,869</b>	<b>522,507</b>

#### 13 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.

#### 14a Movements in Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Junior Church Trust Fund	9,014	-	-	-	9,014
Congregational Development Fund	11,323	-	-	-	11,323
Manse and Fabric Fund	417,532	-	-	-	417,532
	<b>437,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>437,869</b>
<b>Unrestricted funds</b>					
Coffee Bar	214	-	193	-	21
Session Benevolent	105	-	-	-	105
Boiler	1,048	-	-	-	1,048
Organ	16,980	-	-	-	16,980
Shared Interest	200	-	-	-	200
Flower fund	199	970	807	-	362
Guild	55	-	55	-	-
Kirk Session Elders' Fund	288	-	-	-	288
General Fund	43,563	83,940	61,870	-	65,633
	<b>62,653</b>	<b>84,910</b>	<b>62,924</b>	<b>-</b>	<b>84,638</b>
<b>Total funds</b>	<b>500,522</b>	<b>84,910</b>	<b>62,924</b>	<b>-</b>	<b>522,507</b>

## **Motherwell Crosshill Church of Scotland**

### **Notes forming part of the financial statements for the year ended 31 December 2024**

#### **14b Purposes of Restricted Funds**

Junior Church Trust Fund; Donations received explicitly for Junior Church expenditure.

Congregational Development Fund; Funds raised specifically to pay for development projects.

Manse and Fabric Fund: Proceeds from the sale of the manse are held to purchase new manse and fabric expenditure.

#### **Purposes of Unrestricted Funds**

Session Benevolent Fund: The Trustees have set aside funds to provide relief for those in need.

Organ Fund; The Trustees have set aside funds for the repair or replacement of the organ.

Flower Fund; The Trustees have set aside funds to allow flowers to be placed in the Church for services.

Boiler Fund; The Trustees have set aside funds to pay for repairs or replacement of the boiler system.

All other unrestricted designated funds are under the control of the relevant Church Organisation but overviewed by the Trustees

#### **15 Collections for Third Parties**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Christian Aid	423	439
Poppy Scotland	156	159
Motherwell Foodbank	141	-
PBC Foundation, Edinburgh	120	-
Scottish Bible Society	-	298
Playpeace	-	108
	<b>840</b>	<b>1,004</b>

#### **16 Transactions with Related Parties**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations by trustees	14,134	13,964

There was no balance due to/from trustees at the year end (2023: nil)