

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Report of the Trustees and

Receipts and Payments Account

For the Year Ended 31 December 2024

Congregation Number 171165

Scottish Charity Number SC010775

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Contents of the Financial Statements

For the Year Ended 31 December 2024

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SOUTH WISHAW PARISH CHURCH OF SCOTLAND

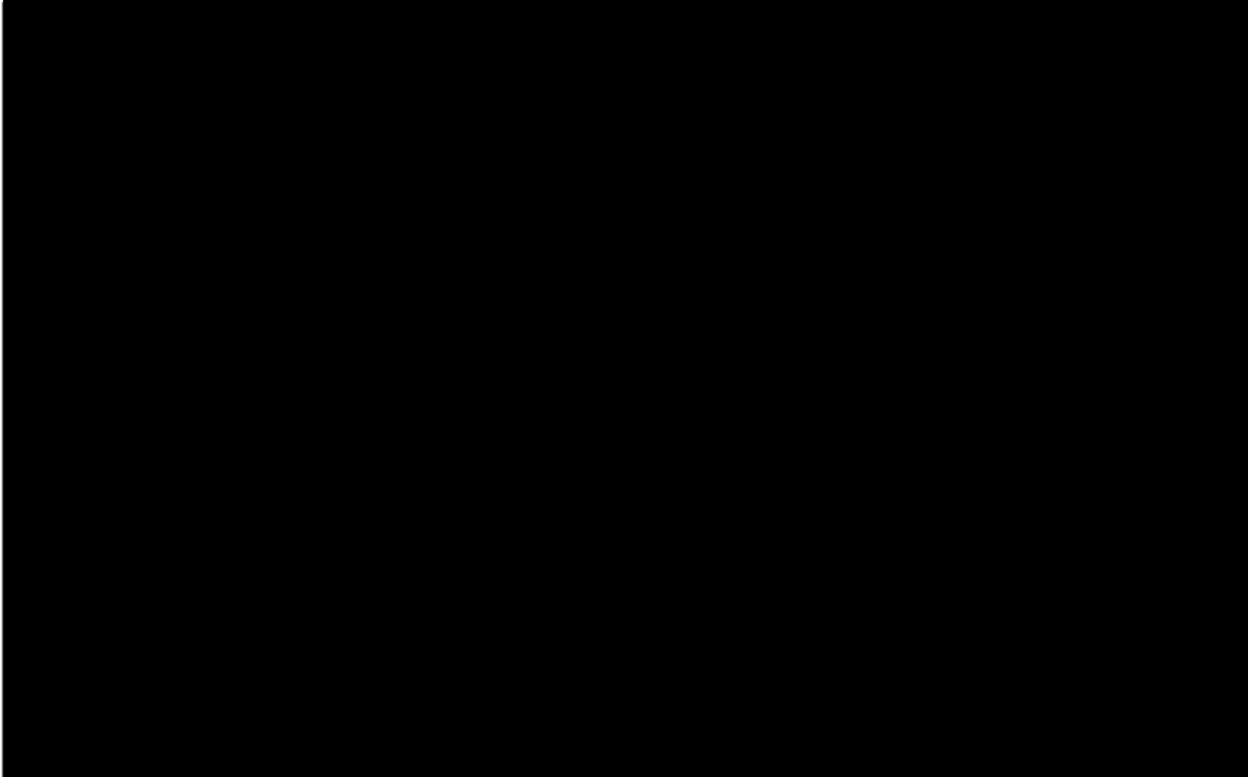
Report of the Trustees

For Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS



Trustees



Banker :

Virgin Money
43 Hamilton Road
Motherwell
ML1 3DD

Report of the Trustees

For Year Ended 31 December 2024

STRUCTURE AND MANAGEMENT

Recruitment and appointment of new Trustees

Members of the Kirk Session are 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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery of Forth Valley & Clydesdale.

Organisational Structure

The Kirk session is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Finance convenor and Committee and the Property convenor and Committee as appropriate. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1. CONFLICTS OF INTEREST POLICY

The charity trustees of South Wishaw Parish Church have implemented a Conflict of Interest Policy under which they have agreed that a register will be kept of all interests declared by the charity trustees.

2. MAINTENANCE OF REGISTER

This register is maintained by the Session Clerk, who must:

- (a) record all conflicts, gifts and hospitality declared by the trustees in accordance with the policy; and
- (b) circulate amendments or additions to the register (if any) to the trustees at the start of each charity trustee meeting.

3. REVIEWING THE REGISTER

As agreed in the policy, at least once in every 12-month period, all charity trustees must review the information relating to themselves contained in this register and declare that the information is correct or make a further declaration if necessary.

4. INSPECTION OF REGISTER

This register is available for inspection by any charity trustee and by any member of the congregation on request.

REGISTER OF INTERESTS

Brief details of any action . . .

| Date notified | Name of charity trustee | Brief details of interest notified. | Brief details of any action taken |
|---------------|-------------------------|-------------------------------------|-----------------------------------|
| March 2022 | | | |
| August 2021 | | | |
| | | | |

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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 through the world. As a national church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people of every parish of Scotland through territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond. Weekly worship services take place at South Wishaw Parish on Sunday at 11.00am, which is a mix of traditional worship and more contemporary style, with communion being celebrated on the first Sunday of each month. There is also our Sing Praises service on Wednesdays at 11.00am, where those attending can choose the songs/hymns. Our Remembrance Service took place this year and members of the Scout Group attended in the church.

At Christmas, we celebrated the birth of Christ.

Our Children and Family Worker, [REDACTED] along with the minister, have started a “Youth Fellowship” which the youngsters have called Deeper & Deeper, they meet on Sunday evenings and begin the evening with a meal then go on to have games and of course Bible teaching and prayer time. Attendance varies but is usually around 20, some youngsters from Dalziel St Andrews now attend this group. Many of the youngsters attended Magnitude, which is a five day annual Christian youth festival for young folk aged 11 – 18, this is organised by Scripture Union. D&D also held a Christmas Carol service on 22nd December this year, this was attended by many of our congregation.

COMMUNICATING WITH OUR COMMUNITY

The Church website continues to be used and carries useful information regarding services, activities etc. The Compass, our church news bulletin, is published periodically and gives those who do not or cannot attend church an insight of what’s happening in their church. The Church Facebook page also assists with communication. The Church holds all the necessary and relevant copyright licenses. We set up Wishaw Community Foodbank and have seen numbers using this increase over the years. We have been very fortunate in receiving donations of food items and monetary donations, particularly as we approached the festive period. We also run a drop in community café twice weekly, in conjunction with foodbank, which is open to anyone and is free of charge. This gives those who come a place to have a cup of tea/coffee, hot filled roll and a seat in a warm, welcoming environment with some social interaction in a non-judgemental, Christian environment.

The Church premises are used as a convenient meeting place for several community groups for regular and occasional events. Our Scout Group and Guide Unit continue to meet regularly and are always willing to help at fundraising events within the church. We have an organisation called Creative Crew, for people with learning difficulties who meet in our premises on a weekly basis.

Adult Groups that normally meet in our church include the Guild, sadly our Sharing Circle has now

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

disbanded due to lack of numbers. The Guild is still well supported. Outside Groups using our premises include North Lanarkshire Council Home Care Group weekly, Federation of Pensioners, Line Dancing Class, SoundSational Choir also use our premises to practice and hold some of their concerts.

Youth groups include the Guide Association (Rainbows, Brownies, Guides & Ranger Guides), Scout Association (Beavers, Cubs & Scouts) both of which are thriving communities of youngsters and who join us for our Remembrance Sunday service. There is also a dance class which is aimed at families who may not be able to afford their youngsters attending more expensive dance groups locally.

In June 2024 we held our Summer Fete and along with our Christmas Fayre relieved some of the financial strain on our church finances. We also had a pantomime which involved some of our congregation, also some who are not members, this event proved a great success and allowed many different members of our community to become involved in different ways.

The biggest community outreaches have been the Wishaw Community Foodbank which started in April 2021. Taking place twice weekly, with many members of our congregation, as well as others from other local churches, involved with its functioning. This has been a tremendously successful venture in the community. Not only are we able to help people in need but it is also bringing together other churches and organisations who offer donations of food and financial support on a regular basis. Anyone can come along have a cuppa and a bite to eat as well as sourcing information from the many support agencies who come and give advice on benefits etc.

From the Wishaw Community Foodbank our congregation set up another new venture within our community – The New Life Recovery Hub. South Wishaw Parish Church entered a partnership with Street Connect – a charity dealing with addictions of all kinds and homelessness – and meets twice weekly. The group is brought together in prayer and Bible study. A lunch time meal is offered for those attending this group, normally soup, which is provided by church members or some of those who visit the church for these meetings. Recent grants mean we will be able to retain Street Connect services and possibly increase staffing to what has become an invaluable outreach in our community and a big part of our missional work in the area. Volunteers from South Wishaw Parish Church along with personnel from Street Connect go into the community and meet those with addictions and other social problems and encourage them to start a new life away from drugs and alcohol. Again, this has been successful and is thriving – because of the need within the Wishaw and surrounding area. Total Attendances this year - 1,908 highest ever New Service Users this year - 148 joint highest ever. Average attendance - 12.9 days. We have one self-employed paid part-time outreach worker [REDACTED] for this venture.

A Befrienders Group has also been set up this year and is for those who, for whatever reason, do not attend church. Members have volunteered to visit or telephone these members depending on the preference of the people involved. The group is still visiting regularly or contacting congregation members by telephone and keeping them up to date with what is happening within the church and trying to encourage them back into regular worship.

ACHIEVEMENT AND PERFORMANCE

The congregation and organisations take part in events organised by the local *Churches Together* group participating in the World Day of Prayer. The review of churches in Wishaw is now complete and for a variety of reasons which had been stated by members of other congregations, our minister felt unable to put his name forward as minister for the new charge, presbytery agreed to the other congregations becoming one until such time as [REDACTED] retires or decides to move on. South Wishaw Parish would then become the main place of worship in Wishaw, as agreed in the Presbytery Plan. In the meantime, we continue independently.

STEWARDSHIP

A considerable number of our membership are actively involved in teams undertaking the running of our fuel hub & cafe, foodbank, summer fete, Christmas Fayre, holiday clubs, Sunday Youth Groups, and in-house maintenance tasks. The involvement of these people is greatly appreciated and has a

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

considerable impact on the financial stability of the congregation. This use of their time and talents displays the practical aspects of stewardship. We also carried out a stewardship campaign during the month of September, culminating in a Back to Church Harvest Sunday service on 22nd where we asked members to make an additional donation to the church. This did raise some additional funds for the church.

During 2024, we have kept our members updated on the state of our church's finances. Many of them have responded very positively taking steps to ensure that their normal church offerings are maintained or have changed to setting up standing orders. This action by members is greatly appreciated in the difficult 2024 situation. We will, of course, be paying concentrated attention to our finances.

RESERVE POLICY

It is the policy of the trustees to hold reserves of 6 months expenditure including designated funds and whilst this is currently proving difficult it is our objective to do so.

CONSTITUTION

Our congregation operates under the Church of Scotland's Unitary Constitution. This has enabled us to operate with much less bureaucracy.



24th March, 2025

FINANCE

2024 has been a difficult year with offerings falling below previous years, and our heating and lighting bills increased by £10000 from the previous year is just one item we have had to deal with.

To offset these additional running costs, we have run various events, Summer Fayre, Christmas Fayre, our Pantomime etc, with may I say somewhat disappointing support for some of these by our members.

I have said repeatedly; to keep going we need your support not only by your much appreciated contributions but by your presence at these events and when possible, by helping.

At the close of the year there was a slight deficit in unrestricted funds but thanks to a legacy received in 2025 this will result in the unrestricted funds being returned to a surplus position.

To help offset these rising costs we have managed to increase our income on hall lets from several organisations and reduced some of our running costs by members of the congregation fulfilling these activities such as cleaning.

Our Flagship projects, the Recovery Hub and Foodbank continue to be well attended. The Recovery Hub has benefitted from us securing a grant which will support its activities throughout 2025, the Foodbank however has had to be more selective in who we can support and restricts those in need to the ML2 postcode, financial contributions are well down on 2024 at this time, which is somewhat understandable given the rising cost for all of us, and I am afraid to say this looks likely to continue, so we need to look at what we are able to continue to do going forward.


My projections for 2025; although we face a difficult year, we have plans to keep us ahead of our expenditure however folks we are very much dependent on your support both financially and by attending our events.

We have a friendly, lively and happy church with so much going on from the various organisations, line dancing, and other users and dare I say it we are the best in the area.

Let me finish by saying those who give and support our Church, I very much appreciate it and although

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

we face demanding times, I would never ask anyone to give more than they could afford.


Treasurer 7th March 2025

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Report of the Trustees

For Year Ended 31 December 2024

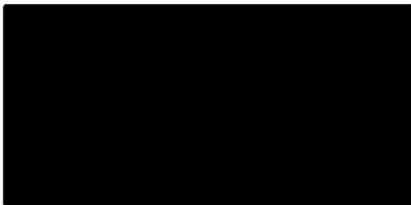
STATEMENT OF TRUSTEES RESPONSIBILITIES

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of The Church of Scotland in 2007.

They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees on 24/9/2025 and signed on their behalf by



Independent Examiner's Report to the Trustees

For the Year Ended 31 December 2024

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 9 to 15.

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) © of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

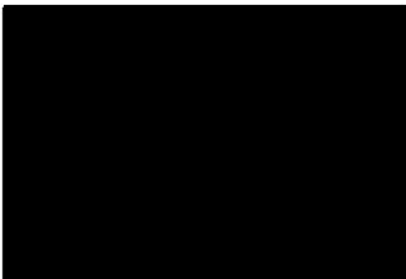
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 9 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.



Date: 25th September 2025

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Receipts and Payments Account

Year Ended 31 December 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|--|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Receipts | | | | | | |
| Donations | 1 | 47,721 | 9,704 | | 57,425 | 70,621 |
| Grants | 2 | 1,000 | 41,472 | | 42,472 | 12,693 |
| Legacy | | 10,000 | | | 10,000 | 500 |
| Hall Rentals | | 23,717 | | | 23,717 | 19,838 |
| Activities for Generating Funds | 3 | 9,683 | | | 9,683 | 7,220 |
| Investment Income | 4 | 2,019 | 268 | | 2,287 | 3,000 |
| Receipts for Charitable Activities | 5 | 2,235 | | | 2,235 | 1,543 |
| Other Income | 6 | 4,352 | | | 4,352 | 4,201 |
| Sale of Investments | | | 78,985 | | 78,985 | 18,890 |
| Organisation Accounts | | 1,168 | 3,393 | | 4,561 | |
| Total Receipts | | 101,895 | 133,822 | | 235,717 | 138,506 |
| Payments | | | | | | |
| Cost of Generating Funds | | 150 | | | 150 | 173 |
| Charitable Activities | | 109,535 | 55,182 | | 164,717 | 169,720 |
| Governance Costs | | 1,860 | | | 1,860 | 1,140 |
| Total Payments | 7 | 111,545 | 55,182 | | 166,727 | 171,033 |
| Surplus/(Deficit) for Year (Before Transfers) | | -(9650) | 78,640 | | 68,990 | -(32527) |
| Transfers between Funds | | | | | | |
| Surplus/(Deficit) for the Year | | -(9650) | 78,640 | | 68,990 | -(32527) |

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Statement of Balances

Year ended 31 December 2024

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Funds Reconciliation | | | | | |
| Cash & Bank Balances - 1/1/2024 | 8,387 | 7,693 | 3,202 | 19,282 | 51,809 |
| Surplus / (Deficit) for Year | -9,650 | 78,640 | | 68,990 | -32,527 |
| Cash & Bank Balances - 31/12/2024 | -1,263 | 86,333 | 3,202 | 88,272 | 19,282 |
| Investments at market value | | | | | |
| 96 Segro | | 673 | | 673 | 851 |
| 9,250 Ord 5p Scottish Mortgage | | | | | 74,740 |
| | | 673 | | 673 | 75,591 |
| Original Cost of Investments | 263 | | | | 11,170 |
| Other Assets | | | | | |
| Freehold Property | | 260,000 | | 260,000 | 260,000 |
| Liabilities | | | | | |
| Independent Examiner's Fee | 1,250 | | | 1,250 | 1,260 |
| PAYE/NI | | 397 | | 397 | 375 |
| Pension | | 113 | | 113 | 113 |
| Giving to Grow | | | | | 667 |
| Heating & Lighting | 2,524 | | | 2,524 | |
| | 3,774 | 510 | | 4,284 | 2,415 |

The Accounts were approved by the Trustees on

24.9.25

Signed :



SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Notes forming part of the Financial Statements

Year ended 31 December 2024

| Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|---|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <u>Donations</u> | | | | | |
| 1 | | | | | |
| Offerings | 35,301 | | | 35,301 | 36,521 |
| Tax Recovered on Gift Aid | 7,482 | | | 7,482 | 9,278 |
| Foodbank | | 8,980 | | 8,980 | 7,781 |
| New Life Recovery | | 724 | | 724 | 2,140 |
| Children & Family | 2,052 | | | 2,052 | |
| Other Donations | 2,886 | | | 2,886 | 14,901 |
| | <u>47,721</u> | <u>9,704</u> | <u></u> | <u>57,425</u> | <u>70,621</u> |
| <u>Grants</u> | | | | | |
| 2 | | | | | |
| Children & Family | 1,000 | | | 1,000 | 1,000 |
| New Life Recovery | | 30,972 | | 30,972 | |
| Foodbank | | 10,500 | | 10,500 | 11,693 |
| | <u>1,000</u> | <u>41,472</u> | <u></u> | <u>42,472</u> | <u>12,693</u> |
| <u>Activities for Generating Funds</u> | | | | | |
| 3 | | | | | |
| Ceilidh | 170 | | | 170 | |
| Christmas Fayre | 2,186 | | | 2,186 | 2,755 |
| Line Dancing Fundraiser | 925 | | | 925 | 640 |
| Pantomime | 2,757 | | | 2,757 | 1,832 |
| Summer Fayre | 3,645 | | | 3,645 | 2,860 |
| | <u>9,683</u> | <u></u> | <u></u> | <u>9,683</u> | <u>8,087</u> |
| <u>Investment Income</u> | | | | | |
| 4 | | | | | |
| Dividends | | 268 | | 268 | 757 |
| Archibald Family Trust | 905 | | | 905 | 1,143 |
| Deposit Interest | 1,114 | | | 1,114 | 1,100 |
| | <u>2,019</u> | <u>268</u> | <u></u> | <u>2,287</u> | <u>3,000</u> |
| <u>Incoming Resources from Charitable Activities</u> | | | | | |
| 5 | | | | | |
| Weddings & Funerals | 100 | | | 100 | 310 |
| Kitchen | 535 | | | 535 | 554 |
| Organisation Donations | 1,600 | | | 1,600 | 679 |
| | <u>2,235</u> | <u></u> | <u></u> | <u>2,235</u> | <u>1,543</u> |
| <u>Other Income</u> | | | | | |
| 6 | | | | | |
| Insurance Recovery | 2,851 | | | 2,851 | 4,201 |
| Electric Vehicle Chargers (Revenue) | 1,501 | | | 1,501 | |
| | <u>4,352</u> | <u></u> | <u></u> | <u>4,352</u> | <u>4,201</u> |

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Notes forming part of the Financial Statements

Year ended 31 December 2024

7. Analysis of Resources Expended

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ | Total 2023 £ |
|-----------------------------------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Cost of Generating Funds | | | | | |
| Offering Envelopes | 150 | | | 150 | 173 |
| Charitable Activities | | | | | |
| Giving to Grow | 40,115 | | | 40,115 | 49,447 |
| Pulpit Dues | 500 | | | 500 | 450 |
| Presbytery Dues | 1,170 | | | 1,170 | 1,315 |
| Mission & Outreach | 1,759 | | | 1,759 | 655 |
| Foodbank | | 5,335 | | 5,335 | 14,693 |
| New Life Recovery | | 2,660 | | 2,660 | 800 |
| Children & Family | 2,586 | | | 2,586 | 1,014 |
| Resource Partner (Street Connect) | | 4,160 | | 4,160 | 4,992 |
| Minister's Expenses | 1,693 | | | 1,693 | 1,417 |
| Salary Costs | | 39,591 | | 39,591 | 40,854 |
| Organist | | | | | 1,311 |
| Fabric Repairs & Maintenance | 12,144 | | | 12,144 | 11,952 |
| Council Tax | 2,391 | | | 2,391 | 2,319 |
| Heating & Lighting | 18,559 | | | 18,559 | 10,496 |
| Insurance | 3,856 | | | 3,856 | 3,703 |
| Church Office Expenses | 1,262 | | | 1,262 | 2,066 |
| Kitchen Purchases | 3,212 | | | 3,212 | 2,310 |
| Organisations | 1,047 | 3,436 | | 4,483 | 3,984 |
| Licences | 1,742 | | | 1,742 | 1,921 |
| Alarm Maintenance | 6,126 | | | 6,126 | 3,533 |
| Waste Disposal | 1,222 | | | 1,222 | 1,609 |
| Cleaning Services | 6,406 | | | 6,406 | 5,979 |
| Electric Vehicle Chargers | 2,562 | | | 2,562 | |
| Fundraising Expenditure | 765 | | | 765 | |
| Other Expenses | 418 | | | 418 | 2,900 |
| | <u>109,535</u> | <u>55,182</u> | <u>•</u> | <u>164,717</u> | <u>169,720</u> |
| Governance Costs | | | | | |
| Independent Examiner's Fee | 1,860 | | | 1,860 | 1,140 |
| Total Resources Expended | <u>111,545</u> | <u>55,182</u> | <u>•</u> | <u>166,727</u> | <u>171,033</u> |

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Notes forming part of the Financial Statements

Year ended 31 December 2024

8. Trustee Remuneration and Related Party Transactions

During the year, ██████████ received reimbursement of travel expenses and Council Tax totalling £4,084 (2023 £3,736). No other trustees received any remuneration or reimbursement of expenses during this year or the previous year.

Salary payments were made to the following persons connected to a charity trustee :

| | | |
|--|---|------------------------|
| | ██████████ Children & Family Worker | £26,297 (2023 £26,180) |
| | ██████████ Recovery Hub Project Coordinator | £13,065 (2023 £14,320) |

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 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) was £38,884.

| | At 1 Jan 2024 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Dec 2024 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|------------------------|
| 9. Funds | | | | | |
| Unrestricted Funds | | | | | |
| General Fund | 1,713 | 77,458 | 80,928 | 780 | -977 |
| Designated Funds | | | | | |
| Fabric Fund | 8,968 | 19,683 | 12,909 | | 15,742 |
| Kitchen Fund | -2,769 | 535 | 3,212 | 63 | -5,383 |
| Children & Family | -804 | 1,104 | 4,457 | | -4,157 |
| Sharing Circle | 353 | 30 | 283 | -100 | |
| Kingdom Kids | 13 | 1,948 | 2,586 | | -625 |
| Tea Fund | 63 | | | -63 | |
| Guild | 620 | 1,137 | 764 | -400 | 593 |
| Office | 30 | | | -30 | |
| Cleaning Services | 200 | | 6,406 | | -6,206 |
| | <u>6,674</u> | <u>24,437</u> | <u>30,617</u> | <u>-530</u> | <u>-36</u> |
| Restricted Funds | | | | | |
| Youth Work - Capital | -21,254 | 78,985 | 26,526 | | 31,205 |
| Youth Work - Revenue | 1,398 | 268 | | | 1,666 |
| Foodbank | 26,733 | 19,480 | 5,335 | 100 | 40,978 |
| New Life Recovery | -5,034 | 31,696 | 19,885 | 100 | 6,877 |
| Flower Fund | 383 | 198 | 173 | | 408 |
| Creative Crew | 5,467 | 3,195 | 3,263 | -450 | 4,949 |
| | <u>7,693</u> | <u>133,822</u> | <u>55,182</u> | <u>-250</u> | <u>86,083</u> |
| Endowment Funds | | | | | |
| Revenue Trust Fund | 3,202 | | | | 3,202 |
| Total Funds | <u><u>19,282</u></u> | <u><u>235,717</u></u> | <u><u>166,727</u></u> | | <u><u>88,272</u></u> |

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Notes forming part of the Financial Statements

Year ended 31 December 2024

9. Funds (continued)

Purposes of Endowment Funds

Income from the Revenue Trust Fund is for general use.

Purposes of Restricted Funds

Youth Work Fund - Capital was donated by the Wishaw Christian Holding Trust and is to be used for youth work in the community.

Youth Work Fund - Revenue is to be used to provide youth work for the Church.

Foodbank - to provide food to those in need.

New Life Recovery - supporting those with addictions and other problems and to encourage them to start a new life.

Flower Fund - to provide flowers for the sanctuary during services of worship.

Creative Crew - lottery funding to help people with learning difficulties or disability to make crafts to be sold at church events.

Purposes of Designated Funds

Fabric Fund is for the maintenance of the property.

Kitchen Fund provides for maintenance and replacement of kitchen equipment.

Children & Family - to encourage families in the community to attend church services and events.

Other funds are raised by the various church organisations and used to finance their activities.

SOUTH WISHAW PARISH CHURCH OF SCOTLAND

Appendix

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

Revenue account

| | |
|---------------------------------|-------------------|
| Balance at 31 December 2023 | 414.35 |
| Revenue Account Interest | 3.13 |
| Capital Account Interest | 27.08 |
| Fabric Expenditure | -410 |
| Administration Costs | -1.94 |
| Transfer between funds | 275.46 |
| Balance at 31 December 2024 | <u>308.08</u> |

Capital Account

| | |
|---------------------------------|----------------|
| Balance at 31 December 2023 | 148.9 |
| Fabric Expenditure | -148.9 |
| Balance at 31 December 2024 | <u>NIL</u> |