

The Church of Scotland



**St Enoch's - Hogganfield Parish Church of Scotland,
Glasgow**

Telephone 0141-770-5694

Web Site: stenochshogganfield.org.uk

CONGREGATION NO - 161004

SCOTTISH CHARITY NO - SC004918

RECEIPTS AND PAYMENTS ACCOUNTS

for the year ended 31st December 2023

To be presented to the Congregation at the Stated Annual Meeting

ST ENOCH'S HOGGANFIELD PARISH CHURCH
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ST ENOCH'S HOGGANFIELD PARISH CHURCH
REFERENCE AND ADMINISTRATION INFORMATION

Charity Name	St Enoch's Hogganfield Parish Church of Scotland, Glasgow
Charity Registration Number	SC004918
Congregation Reference No	161004
Contact Address	[REDACTED] [REDACTED]

TRUSTEES

ELDERS

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

OFFICE BEARERS

Locum	[REDACTED]
Session Clerk	[REDACTED]
Church Treasurer	[REDACTED]
Interim Moderator	[REDACTED] [REDACTED]

Independent Examiner

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Bankers

Bank of Scotland
182 Smithycroft Road,
RIDDRIE Glasgow G33 2QL

ST ENOCH'S HOGGANFIELD PARISH CHURCH
TRUSTEES REPORT
For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution (issued in September 2010)

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Interim Moderator is appointed by Presbytery.

Organisational Structure

During the vacancy, the Kirk Session is chaired by the Interim Moderator and meets at least six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

We had the [REDACTED] as our Interim Moderator until [REDACTED] became our Interim Moderator in February. [REDACTED] continues to be our Locum.

The congregation were involved in the decisions for the future of our Church and the Presbytery Plan is for us to unite with St Andrew's East and link with St Paul's. Further discussion will take place as to which buildings/Manse we will be keeping. We also support Junction 12 a project that works with young people aged 8-18 in the Riddrie, Carntyne and Cranhill areas. We also support the Lodging House Mission. We have been able to support to Carntyne Primary school, with our Locum, visiting the school regularly and the school have been using the Church for their Services through the year.

We continue to support the Croft who continue to support families visiting their relatives in Barlinnie. We are looking forward to celebrating the Centenary of the church in 2024.

Achievement and Performance

At 31st December 2023 there were 87 communicant members, 17 adult adherents, attending. The average Church attendance is about 30 people, but with the approximately 30-40 watching our Services online. During 2023 there were 6 funerals of members

2023 continued to see our Church fully operational both on our Sunday Services and events shared with other Congregations in our Cluster. All the groups using the Church halls as well as Carntyne School using the Church again for their Services has meant that we have the ability to reach our local Parish in many different ways.

ST ENOCH'S HOGGANFIELD PARISH CHURCH
TRUSTEES REPORT
For the year ended 31 December 2023

We have had tenants in the Manse, and they continue loving having our Manse as their home.
The church halls are used on a regular basis by a number of local organisations.

Monday: Monday Club, Junction 12

Tuesday: St Thomas's Playgroup, The AA, Craft Group

Wednesday: Mothers & Toddlers, Weight Watchers Foodbank, the AA

Thursday: [REDACTED] Irish Dancing,

Friday: The AA

Saturday: Ethiopian Orthodox Church (monthly) [REDACTED] Zumba

Sunday: Ethiopian Orthodox Church, Riddrie C/A,

The Halls have also been used during the year for children's birthday parties and other activities.

Financial Review

Our main income is from Weekly Offerings, Donations, Hall-Lets, and Fund-Raising Events. The income from our hall lets was £15,255. There was a small surplus in 2023.

Reserve Policy

It is the Trustees' policy to hold at least reserves funds of 50% of 1-year annual income.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which gives sufficient details to enable an appreciation of the transaction 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.

[REDACTED]

[REDACTED] Session Clerk

27th July 2024

**Independent Examiner's Report to the Trustees of
ST ENOCH'S HOGGANFIELD PARISH CHURCH
(SC004918)**

I report on the accounts of the charity, for the year ended 31st December 2023 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below*]

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 (as amended) Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 (as amended) Accounts Regulations 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



Date

12th August 2024

Name:



Address:



ST ENOCH'S HOGGANFIELD PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31ST DECEMBER 2023

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	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Fund 2023	Total 2023	Total 2022
Receipts						
Donations	3	15,233.66	66.00		15,299.66	14,657.58
Legacies					0.00	0.00
Activities for Generating Funds					0.00	6.00
Bank & Deposit Interest					0.00	0.00
Investment Income					0.00	0.00
Use of Premises		15,455.00			15,455.00	15,175.88
Grants					0.00	0.00
Drawings from General Trustees		12,650.90			12,650.90	0.00
Other Receipts		687.99	20.00		707.99	2,255.00
		44,027.55	86.00	0.00	44,113.55	32,094.46
<i>Assets and Investments</i>						
Sale of fixed assets		-	-	-	0.00	0.00
Sale of investments		-	-	-	0.00	0.00
Total Receipts		44,027.55	86.00	0.00	44,113.55	32,094.46
PAYMENTS						
Costs of generating funds	4	98.72			98.72	172.28
Charitable activities	4	42,367.96			42,367.96	34,912.54
Governance costs	4					0.00
		42,466.68	0.00	0.00	42,466.68	35,084.82
<i>Assets and Investments</i>						
Total Payments		42,466.68	0.00	0.00	42,466.68	35,084.82
Excess of Receipts over Payments for the year before Transfers		1,560.87	86.00	0.00	1,646.87	-2,990.36
Transfers						0.00
Excess of Receipts over Payments for the year after Transfers		1,560.87	86.00	0.00	1,646.87	-2,990.36

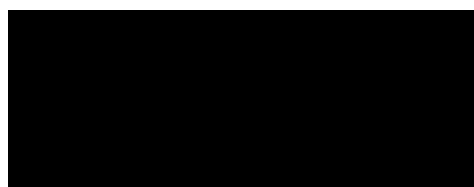
ST ENOCH'S HOGGANFIELD PARISH CHURCH
STATEMENT OF BALANCES
YEAR ENDED 31ST DECEMBER 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Note	£	£	£	£	£
BANK & CASH BALANCES					
Bank & Deposit Balances brought forward	17,284.33	26,803.73	200.00	44,288.06	47,278.42
MOVEMENT IN YEAR					
Excess of Receipts over Payments for the year	1,560.87	86.00	0.00	1,646.87	-2,990.36
Bank and Deposit balances carried forward	2 18,845.20	26,889.73	200.00	45,934.93	44,288.06

The accounts were approved by the Trustees

8th August 2024

For and on behalf of the Kirk Session and Congregational Board



Session Clerk



Treasurer

ST ENOCH'S HOGGANFIELD PARISH CHURCH**Notes forming part of the Accounts for the year ending 31 December 2023****1. BASIS OF ACCOUNTING**

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

2. MOVEMENT IN FUNDS

	01 Jan 2023 £	Receipts 2023 £	Payments 2023 £	Transfers £	31 Dec 2023 £
Unrestricted Funds					
General Fund	26,676.94	31,376.65	31,380.10		26,613.49
Designated - Fabric Fund	-20,392.61	12,650.90	11,086.58		-18,828.29
Designated - Gas Boilers	11,000.00				11,000.00
	17,284.33	44,027.55	42,466.68		18,845.20
Restricted Funds					
Bequest Fund	11,519.00				11,519.00
Keys Fund	244.00	20.00			264.00
Monday Club	998.00				998.00
Children & Youth Projects	248.60	66.00			314.60
Coffee Fellowship	10,976.25				10,976.25
Flower Fund	510.37				510.37
Guild	0.00				0.00
Provan Parish Grouping	1,307.51				1,307.51
Faith in the Community	1,000.00				1,000.00
	26,803.73	86.00	0.00	0.00	26,889.73
Endowment Fund					
Roderick Salmine Bequest	200.00	0.00	0.00		200.00
Total Funds	44,288.06	44,113.55	42,466.68	0.00	45,934.93

PURPOSES OF UNRESTRICTED FUNDS

General Fund - This fund is for the general day to day running of the Church

PURPOSES OF UNRESTRICTED DESIGNATED FUNDS

Fabric Fund - The Trustees set aside funds for the maintenance of Church property.

Gas Boilers - Money set aside by the Trustees for future boiler repairs

PURPOSES OF RESTRICTED FUNDS

Bequest Fund - These are legacies left to the church by members for church funds.

Key Fund - A deposit is required of £20.00 for a set of church keys when an outside organisation starts hiring our halls and is refunded when they give up their let.

Monday Club - Ladies of the congregation meeting once a fortnight for tea/coffee and a chat.

Children & Youth Projects - Funds given for use of youth projects.

Coffee Fellowship Fund - Tearoom, bric-a-brac stalls held on a Thursday morning for church and manse maintenance.

Flower Fund - This is a fund to provide flowers for display during services of worship and after the service are sent to members who are ill or bereaved.

Provan Parish Grouping - These funds are for the use of the Provan Churches Parish Grouping (St Enoch's Hogganfield, St Paul's and St Andrew's East Churches)

Faith in the Community - These funds are for the use of the Faith in the Community Team. (Tackling Sectarianism together)

PURPOSE OF ENDOWMENT FUND

Income from the Roderick Salmine bequest is to be used to provide Sunday School teaching material.

ST ENOCH'S HOGGANFIELD PARISH CHURCH

Notes forming part of the Accounts for the year ending 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
WFO Scheme	3,272.30			3,272.30	2,659.20
Gift Aid Donations	10,164.20			10,164.20	10,493.00
Tax recovered on Gift Aid Donations				0.00	0.00
Ordinary Offerings (Open Plate)	1,565.52			1,565.52	1,065.53
Other Offerings, Donations etc	231.64	66.00		297.64	439.85
	15,233.66	66.00	0.00	15,299.66	14,657.58
4. Analysis of Payments					
<i>Costs of Generating Funds</i>					
Offering Envelopes	98.72			98.72	172.28
	98.72	0.00	0.00	98.72	172.28
<i>Charitable Activities</i>					
Giving to Grow	6,308.00		-	6,308.00	6,390.00
Presbytery Dues	496.00		-	496.00	512.00
Minister's Expenses			-	0.00	0.00
Locum Costs	10,734.89		-	10,734.89	7,076.47
Pulpit / Organist Supply	420.00		-	420.00	852.60
Council Tax			-	0.00	0.00
Other Salary Costs			-	0.00	0.00
Heating & Lighting	6,168.67		-	6,168.67	8,171.69
Insurance	4,132.61		-	4,132.61	3,764.47
Fabric repairs & maintenance	11,086.58		-	11,086.58	5,877.68
Other expenses	3,021.21		-	3,021.21	2,267.63
	42,367.96	0.00	0.00	42,367.96	34,912.54
Total Payments	42,466.68	0.00	0.00	42,466.68	35,084.82

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration or reimbursement of expenses during the year.

6. MINISTER'S STIPEND

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend (in the fifth and subsequent years of service) £37,032.

7. INVESTMENTS

Not applicable

8. COLLECTIONS FOR THIRD PARTIES

In addition to the General Income the following income from Special Collections was distributed during the year.

	2023	2022
Christian Aid (SC039150)		-
Refugee Donation		50.00
Christmas Tree Project		615..60
		<hr/>
		665.60

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

CONSOLIDATED FABRIC FUND – REVENUE ACCOUNT

Opening Balance 01-01-2023	£25,109.57
Income	9,806.27
Expenses	-£13,080.01
Closing Balance 31-12-2023	£21,835.83

