

The Church of Scotland



Rutherglen Old Parish Church



Annual Accounts

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

Sunday 23 March, 2025

Scottish Charity No SC006856

Congregation No 161047

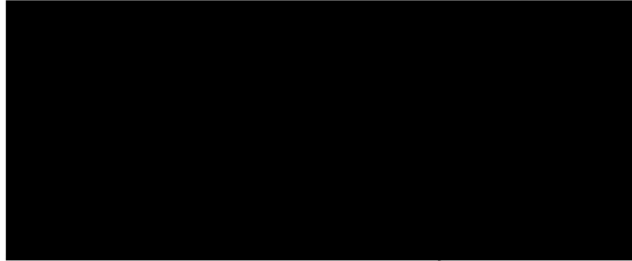
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Rutherglen Old Parish Church of Scotland

Charity Registration Number: SC006856

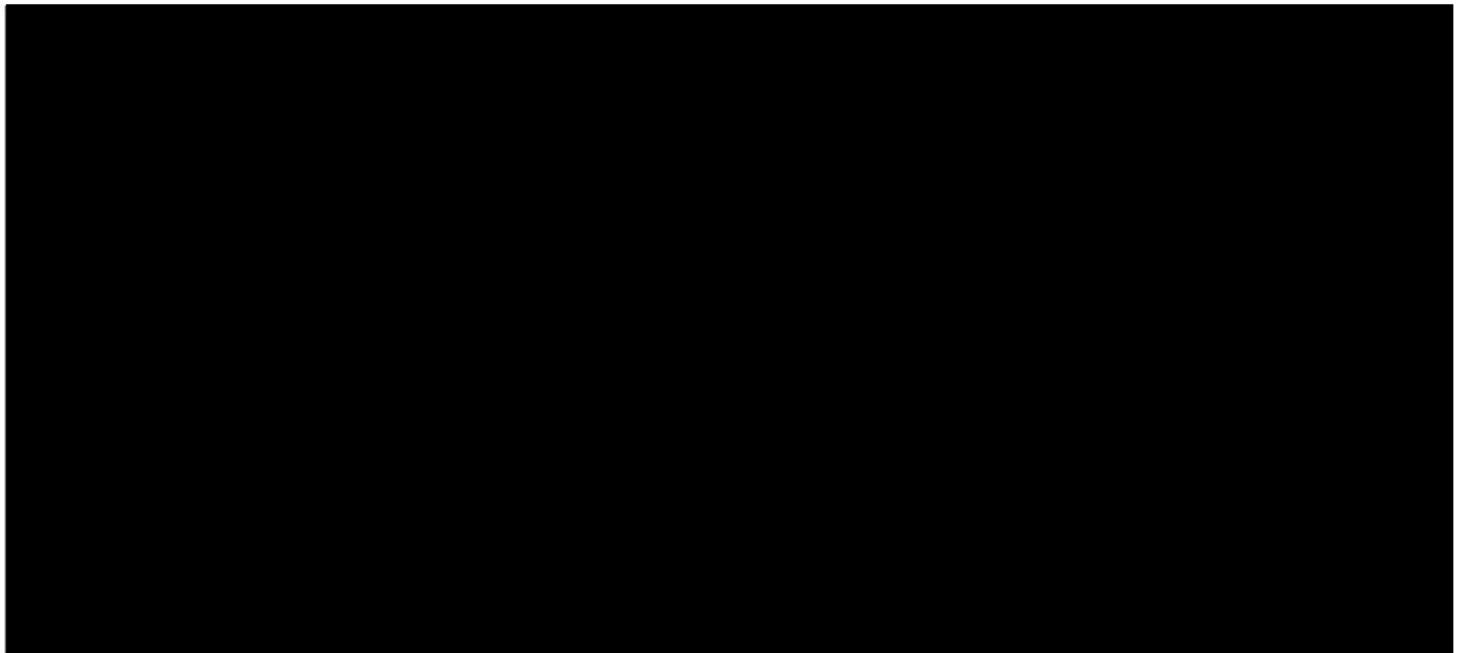
Congregation Reference No: 161047

Contact Address:



TRUSTEES

(E) denotes Elder. All current elders are members of the Congregational Board.

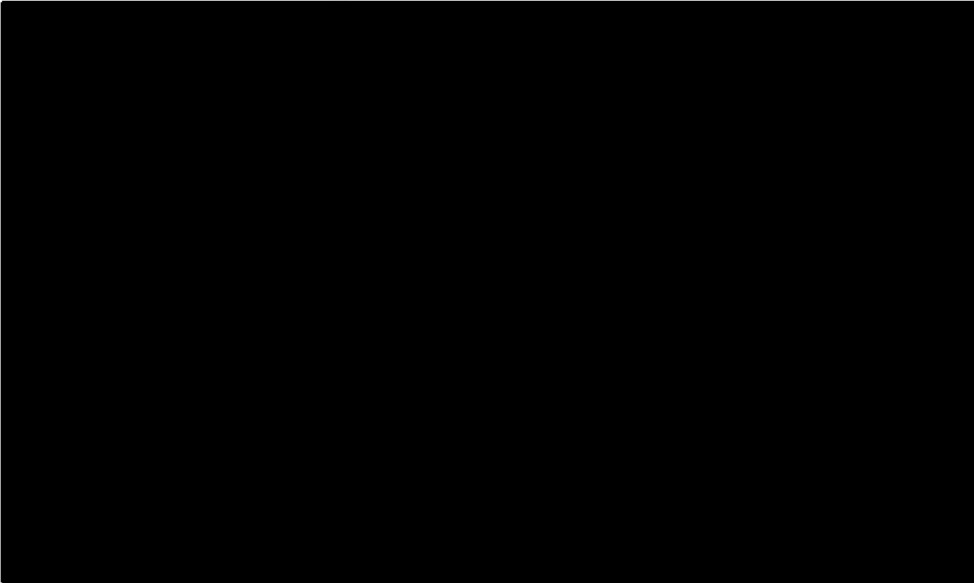


Honorary Congregational Board Member

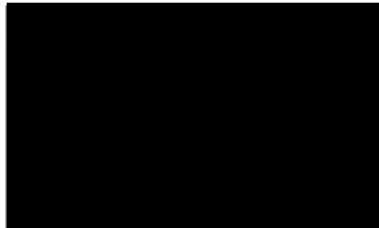


REFERENCE AND ADMINISTRATIVE INFORMATION (Contd)

Principal Office-bearers



Independent Examiner:



Bankers:

Royal Bank of Scotland
1304 Duke Street
Glasgow

Rutherglen Old Parish Church of Scotland

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Governing Documents

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years, after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

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

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 normal service of worship is held each Sunday at 11.00am. The Women's Guild meets on alternate Thursday afternoons, the Carpet Bowling Club on Monday afternoons, the Scrabble Club on Wednesday afternoons, and Thursday Cafe takes place over lunchtime on Thursdays. Our Bible Study Group meets on alternate Thursday evenings and, on the second Saturday of each month, a coffee morning is held in the church hall and a service of prayers for healing in the church.

Achievements and Performance

2024 has seen further progress in our efforts to comply with Glasgow Presbytery's Mission Plan. We continue to maintain good relations with our friends at West and Wardlawhill and, during the year, a small group comprising of members of both Kirk Sessions has been meeting regularly to discuss the way forward. We have also continued to hold regular joint Sunday services. While our minister continues to be on medical leave, we are particularly grateful to our locum, [REDACTED] for keeping the life of the congregation running smoothly. She goes above and beyond the call of duty, involving herself in all of the activities of the congregation. Thanks are also due to [REDACTED] who was appointed Interim Moderator in May and has already made her mark

Rutherglen Old Parish Church of Scotland

TRUSTEES' ANNUAL REPORT (contd)

YEAR ENDED 31 DECEMBER 2024

Achievements and Performance (contd)

in guiding and supporting us as we work towards fulfilling the Mission Plan.

We continue to live-stream our services, in our efforts to keep in touch with those within and outwith our parish who, for whatever reason, are unable to attend church. The church website is regularly maintained and updated as necessary, and the quarterly Church Newsletter, even in this digital age, continues to be distributed to all members of our congregation.

Sunday lunches in the Greenhill Hall are eagerly anticipated by the congregation and never fail to disappoint. One only has to hear the sound of laughter and conversation to appreciate how successful these occasions are. This year, congregational lunches took place at Easter, Harvest & Christmas, and it is probably fair to say that folks enjoy the fellowship at least as much as the food.

Our regular monthly coffee mornings, incorporating Prayers for Healing, continue to attract visitors from within and outwith the congregation, and seem to be getting busier. While the fundraising for church funds and outside causes is an important aspect of the coffee mornings, once again the fellowship enjoyed by those who attend should not be underestimated.

The church was, as usual, open on Landemer Day for teas, coffees & the customary rolls and sausage, making our presence felt at the heart of the festivities on Main Street. We also continue to exploit our position on Main Street with our Thursday Cafe, when the church is open to members and visitors over lunchtime for prayer and quiet reflection in the sanctuary, and/or tea, coffee and good company in the Greenhill Hall.

In October, we had a good turnout of members in the Greenhill Hall for an afternoon of Dominoes and Donuts. The primary aim had been to raise funds for our church but, yet again, the fellowship shared by those who attended, whether novices or 'old hands', was just as important.

In November, as we have done for many years, we offered support to visitors at our All Saints Service and, one week later, on Remembrance Sunday, the Civic Remembrance Service took place. When civic dignitaries and representatives of the armed forces, local churches and organisations joined us in church and, later, at the cenotaph. This year, the sanctuary was beautifully and sensitively decorated with hundreds of knitted poppies, made by members and friends.

December rounded off a busy year with Burgh Primary pupils visiting for Christmas Unwrapped, and Gathered Voices Community Choir joining us at our Service of Carols and Lessons. Finally, as is our tradition, our Watch-night Service was a joint one with the Salvation Army.

Throughout the year, our members continued to look beyond our four walls with membership of the local Christian Aid Group and Rutherglen Churches Together, and in their donations of groceries, toiletries (and Easter Eggs) to the Lodging House Mission and the Rutherglen & Cambuslang Foodbank. In addition, in spite of the current cost-of-living crisis, they are to be commended for their financial support of various causes including Christian Aid, the Lodging House Mission, Leprosy Mission Scotland, Poppy Scotland, the Reachout Trust, the Red Cross, the Council of Christians and Jews, Rutherglen & Cambuslang Foodbank, and Lanarkshire Cancer Care Trust. Members of our congregation continue to support and participate in the life of our church in varied ways, and we sincerely thank them for giving their time, talents and money to this end. Naturally, we encourage them to continue to do so, enabling us to continue God's work in Rutherglen.

Financial Review

A General Fund deficit of £7,579 (2023 deficit £18,256) was incurred during the year. A deficit of £1,043 (2023 deficit £10,696) was incurred in the Fabric Fund during the year, and a surplus of £235 in the Youth Fund (2023 £0).

Rutherglen Old Parish Church of Scotland

TRUSTEES' ANNUAL REPORT (contd)

YEAR ENDED 31 DECEMBER 2024

Reserves Policy

It is the Trustee's policy to hold reserves of between 6 and 12 months of expenditure including designated funds. At the year end the Church held unrestricted funds of £58,070, of which £12,788 been designated for a variety of purposes as specified in Note 2. This represents approximately 6 months of expenditure.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



23 March, 2025

Independent Examiner's Report to the Trustees of Rutherglen Old Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

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

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.



23 March, 2025

Rutherglen Old Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£
Receipts					
Donations	3	59,269	5,270	64,539	61,667
Interest & Distributions		2,950	1,758	4,708	4,051
Rental of Premises		2,330		2,330	3,030
Legacy- Fabric Fund		7,000	-	7,000	
HMRC JRS Grant					
Total Receipts		71,549	7,028	78,577	68,748
Payments					
	4				
Costs of generating funds		116	-	116	128
Charitable activities		82,305	2,765	85,069	96,297
Governance costs			-		
Other Payments		-	1,644	1,644	1,290
Total Payments		82,421	4,409	86,829	97,715
Excess of Receipts over Payments for the year before transfers		(10872)	2620	(8252)	(28967)
Transfers		2,485	(2485)		
Excess of Receipts over Payments for the year		(8387)	135	(8252)	(28967)

Rutherglen Old Parish Church of Scotland

Statement of Balances

As at 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances				
Balances brought forward	66458	5092	71550	100518
Movement in year:				
Excess of Receipts over Payments	(8387)	135	(8252)	(28968)
Balances carried forward	58071	5227	63298	71550
Investments at market value				
Benevolent Fund (cost £35,589)		34747	34747	30761
General Purposes (cost £577)	5933		5933	5422
	5933	34747	40680	36183
Assets				
Pulpit Supply receivable				700
Gift Aid Receivable	2735		2735	2896
	2735		2735	3596
Liabilities				
Independent Examiner's fee				

The Accounts were approved by the Kirk Session and Congregational Board on 23 March 2025.

Signed for and on behalf of the Trustees

[Redacted Signature]

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

██████████ received reimbursement of expenses totalling £3,691 (2023: £4,998), this included Council Tax. ██████████ who is a member of the Congregational Board, received £5,418 (2023: £4,994) for providing his services as organist during the year. ██████████ also a member of the Congregational Board received £6,097 (2023: £5,538) for cleaning services. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	52,861	62,749	(72,579)	2,250	45,281
Designated Funds					
Fabric Fund	12,704	8,800	(9,843)		11,661
Youth Fund	892			235	1,127
	66,457	71,549	(82,421)	2,485	58,069
Restricted Funds					
Kirk Session Fund	959	1,858	(1,644)		1,173
Coffee Morning Fund	652	2,723	(573)	(2,000)	802
The Guild	482	1,078	(931)	(250)	379
Flower Fund	2,765	1,368	(1,261)	-	2,872
Switch On	234	1		(235)	
	5,092	7,028	(4,409)	(2,485)	5,227
Total Funds	71,549	78,577	(86,829)		63,296

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2024

2. Purpose of Unrestricted Funds

General Fund

The General Fund, together with the Designated Funds represents the free reserves of the congregation. The trustees are free to use the General Fund in furtherance of the Church's objectives.

Designated Reserves

Fabric Fund

Repairs and improvements to fabric and property are charged to the Fabric Fund

Youth Fund

The Youth fund is used to record the activities relative to the youth of the church.

Purpose of Restricted Funds

Kirk Session Benevolent Fund

This fund is used to assist those in need in the parish and is used at the discretion of the Minister

Coffee Morning Fund

This fund is to supply the organisations with equipment and supplement church funds.

The Guild

The Guild Fund is used to record the financial activities of the Guild.

Flower Fund

The Flower Fund is used by members of the Church Flower Committee to purchase flowers for display within the church and at other church events.

Switch On

The Switch On Fund is used to record the activities of the youth organisations in the church.

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	4750		4750	7146
Gift Aid	35574		35574	33213
Ordinary Offerings (Open Plate)	11181	-	11181	10292
Tax Recovered on Gift Aid	2060		2060	1340
Other Offerings, Donations etc	5704	5270	10974	9675
	59269	5270	64539	61667
4. Analysis of Payments				
Cost of generating funds				
Envelopes	116		116	128
	116		116	128
Charitable Activities				
Ministries & Mission allocation	33373		33373	40822
Presbytery dues	3203		3203	1757
Kirk Session Benevolent Fund				100
Minister's/ Locum's expenses	960		960	2473
Locum costs/ Pulpit Supply	(596)		(596)	1200
Other staffing costs	11615		11615	10632
Fabric repairs & maintenance	12403		12403	15027
Council Tax	2731		2731	2525
Heat ,Light, Insurance & Broadband	17186		17186	17508
Church office expenses	640		640	528
Organ and music	571		571	400
Youth costs				
Other costs	219		219	312
Guild costs		931	931	863
Coffee morning costs		573	573	905
Flower Fund costs		1261	1261	1246
Switch On costs				
	82305	2765	85069	96297
Governance costs				
Independent Examiner's Fee				
Other payments				
Purchase of Investments		1644	1644	1290
Total	82421	4409	86829	97,715

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2024

5. 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 £31,642 (2023: £30,135) and the maximum stipend (in the fifth and subsequent years) £38,884 (2023: £37,032)

	2023 £	2024 £
6. Collections for Third Parties		
Lodging House Mission	335	322
Leprosy Mission	409	389
Scottish Bible Society		85
DEC Earthquake Appeal		498
Church of Scotland Syria Appeal		307
Erskine House		220
Reachout Trust	280	287
Poppy Scotland	200	
Council for Christians & Jews	61	
Lanarkshire Cancer Care Trust	250	
Rutherglen & Cambuslang Foodbank	208	
Red Cross	52	
Threshold Glasgow		100
Beat		230
Palestine Appeal		275
	1795	2713