

**The Church of Scotland**  
**FLEMINGTON-HALLSIDE PARISH CHURCH**  
**OF SCOTLAND**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**Report and Financial Statements**  
**for the year ended 31 December 2023**

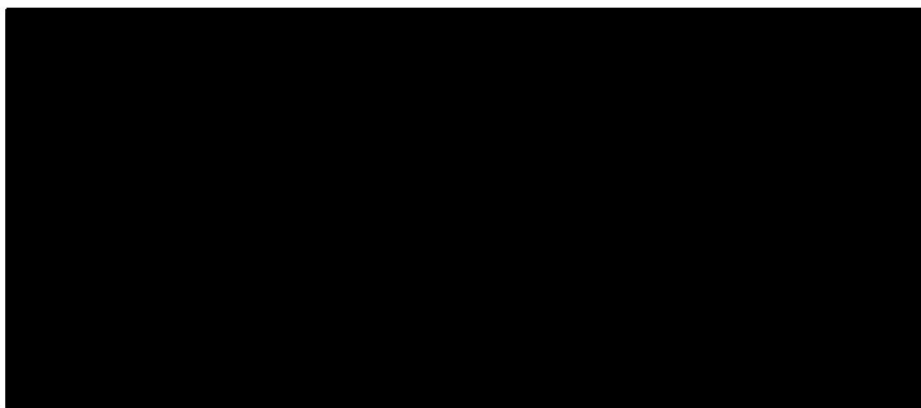
**Congregation No: 160847**

**Charity No: SC006638**

**Reference and Administrative Information**

Charity Name:	Flemington-Hallside Parish Church of Scotland
Charity Registration Number:	SC006638
Congregation Reference No:	160847





**Bankers**

Royal Bank of Scotland,  
88 Main Street  
Rutherglen  
G73 2JA

## **Trustees' Annual Report - Year ended 31 December 2023**

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

#### **Governing Document**

The Church is administered under the terms of the Unitary Constitution.

#### **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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

#### **Organisational Structure**

The Kirk Session, which in 2023, has met 9 times, meets in person wherever possible and is responsible for the spiritual and temporal affairs within the church.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in governance. 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 to bring the ordinances of religion to the people in every parish of Scotland. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Flemington-Hallside Church of Scotland holds weekly worship services at 11 a.m. on Sunday mornings. The Church also works with Churches of various denominations within Cambuslang. Within the Church there meets a number of Church organisations including a Sunday School, a Guild, a Boys' Brigade and Girls' Brigade; in addition to the Church's premises being used for the Church's weekly prayer meeting and Community Cafe. The Church hall is also used by a fitness class and as a polling station, out of school care group, and parent and toddler group.

The foundation of the Church's life continues to be weekly Sunday morning worship. Continued efforts are made to keep these services faithful, innovative and engaging. The Church youth ministry has continued to innovate and meets on Sunday evenings and engage with the local community. The Church continues to be used for occasional funerals, weddings, baptisms and blessings and is a key centre for marking significant events in life throughout the community. We have continued to see young people in our Church participate in Sunday Worship and in the wider Church and our youth organisations continue in their outreach.

## **Achievements and Performance**

The overall statement of our circumstances through 2023 remains as it has been since the Covid pandemic – profound concern that the congregation has not 'bounced back' to where we were before 'lockdown'. Attendance and income continue to be below pre-pandemic levels. As in recent years, while some 'new folk', including some young adults, have started attending Sunday morning services, these numbers do not replace those that have not returned.

Rather than constantly refer to not going back to pre-pandemic levels, the harsh decisions regarding the future need to be assessed on the basis of where we are now – we are not going back to where we were. It was said last year but bears repeating, the Church of Scotland does not have an internal culture today to address the paradigm shifts in our society – Covid-19 was merely 'the final straw' – certainly not the primary cause of our situation. A prayerful seeking after God's response to this situation, should be an on-going prayer focus for us all.

Positives do very much exist – The Guild continues to thrive and be an active fellowship; 'Meat & 2 Veg' continues to feed the poor in our community during the cost-of-living crisis in Christ's name; the schools work continues to be welcomed and enjoyed by the local children. The fact that we are meeting our present annual 'Giving to Grow' financial commitments to '121' and have only got 'Covid debts' of £10,000 in the present church financial world is testimony to the congregation's financial commitment to their Saviour and to their congregation. Moreover, ending this financial year with a surplus of £7,600 makes it clear we are 'cutting our cloth' within our means. The Sunday School, after-service tea and the Prayer Meeting along with B.B. and G.B. companies all continue. Our fundamental objectives and achievements were: the gospel was still preached; the sacraments still received; loved-ones' funerals were carried out and fellowship continues to pray for a growing congregation.

Throughout the year the Junior Church Sunday School work continued in the morning during the Sunday service. The Senior Sunday School work continued at 6.30 p.m. Messy Church continued and appears to be making progress. Messy Church had events where 40+ people attended with people being mostly non-church based. A two-day summer holiday club with 35+ children (with latest Scripture Union Holiday Club material) was also held in August. There are literally too many people to thank individually but I simply say a 'big thank you' to all who were involved in these events – that they took place indicates the commitment of those involved to make the gospel real in this community. One-offs and week by week events speak to the reality of people's faith and their wish to share it.

**Financial Review**

The principal source of income is weekly offerings which have increased slightly from £734 weekly to £739. We continue to encourage the use of standing orders, as a means of enabling regular giving, and also in a way which easily facilitates the claiming back of Gift Aid. The number of people giving their offering by standing order is 38.

The main source of fundraising is from the Christmas Fayre and Summer Fun Day. The Summer Fun Day raised £641, and the Christmas Fayre raised a marvellous total of £2640. Although this was slightly less than last year, it was still a good result.

During the year we were very grateful to receive a very generous donation of £5000 towards updating the sound system and a new TV. We were also very grateful to receive a legacy of £2000 towards this much needed upgrade.

Total fabric expenditure for the year was low, totalling £5185. The main items being repairs to pipework under vestry floor leading to the boiler house £2428, flat roof repair above back door entrance and Rentokil £1082.

Our Community Café has remained open throughout the year, and although would benefit from a rise in customer numbers, is still supported by faithful regulars. The main purpose of the Café is to deepen relationships with the congregation and local community. The Café made a much welcome donation of £2,000 to the church in 2023. This figure is included in the donations total in Note 3.

Overall we had a surplus of £13038 for 2023. Unfortunately we have Ministries & Mission payments outstanding at the end of the year totalling £10,000, but we still have Gift Aid to receive.

Our Youth Work continued, and the balance in this fund at 31<sup>st</sup> December 2023 was £13603. We remain very grateful to folks who contribute to this fund.

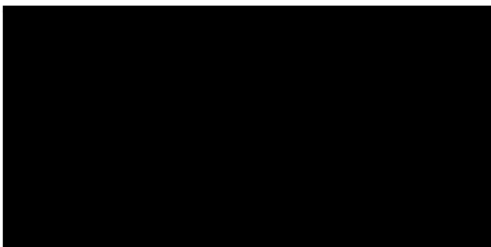
**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately three to six months' expenditure including designated funds. At the year end the Church held unrestricted cash funds of £35399 in case of any unexpected fabric expenditure. Restricted funds of a combined balance of £21590 are also held for the purposes specified in note 2, page 11.

**Trustees' Annual Report (contd.)**  
**Year ended 31 December 2023****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 (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,



Date 5/3/24

**Flemington-Hallside Parish Church****SC006638****Report of the Independent Examiner****Independent Examiner's Report to the Trustees of Flemington-Hallside Parish Church**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9-13.

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

**Basis of independent examiner's statement**

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

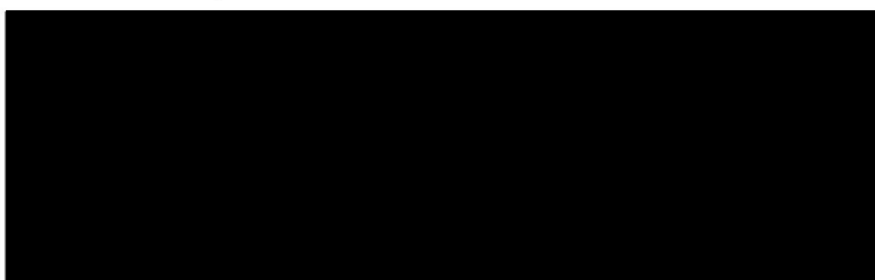
**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 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.





**FLEMINGTON-HALLSIDE PARISH  
CHURCH**

**Receipts and Payments Account**

**Year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	3	52451	6791	59242	42871
Legacies		-	2000	2000	-
Activities for Generating Funds		3281	-	3281	3586
Bank & Deposit interest		523	15	538	86
Investment income		-	-	-	-
		56255	8806	65061	46543
Rental of premises ( <b>hall rents</b> )		5380	-	5380	5915
Grants:- Presbytery		-	-	-	-
General Trustees		-	-	-	-
Amounts drawn from General Trustees		-	-	-	140
<b><u>Total Receipts</u></b>		61635	8806	70441	52598
<b><u>Payments</u></b>	<b>4</b>				
Costs of generating funds		-	-	-	-
Charitable activities		54326	2967	57293	53110
Governance costs		110	-	110	100
<b><u>Total Payments</u></b>		54436	2967	57403	53210
<b>Excess of Receipts over Payments for the year before transfers</b>		7199	5839	13038	-612
<b>Transfers</b>		-	-	-	-
<b>Excess of Receipts over Payments for the year</b>		7199	5839	13038	-612

**FLEMINGTON-HALLSIDE PARISH  
CHURCH**

**Statement of Balances**

**At 31 December 2023**

	Unrestricted funds	Restricted Funds	Total 2023	Total 2022
Note	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	28200	15751	43951	44563
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	7199	5839	13038	-612
Bank & deposit balances carried forward	<u>35399</u>	<u>21590</u>	<u>56989</u>	<u>43951</u>
<b><u>Assets</u></b>				
Gift Aid Receivable	<u>15000</u>	-	15000	15000
<b><u>Liabilities</u></b>				
Ministries & Mission	<u>10000</u>		10000	20000
	<b>10000</b>	-	<b>10000</b>	<b>20000</b>

The accounts were approved by the Kirk Session on March 5 2024

For and on behalf of the Kirk Session



**Flemington-Hallside Parish Church****Notes to the Accounts****1 Trustee Remuneration and Related Party Transactions**

During the year 1 trustee (the minister) received reimbursement of expenses incurred totalling £4472.  
Council tax £2825 travelling expenses £1035, and telephone £612.

None of the trustees received any remuneration during the year.

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 2023 £	Receipts £	Payments £	At 31 Dec 2023 £
<b>Unrestricted funds</b>				
Designated Fabric Fund	447	5	-	452
Designated Sunday School Fund	1015	-	432	583
General Fund	26738	61630	54004	34364
	28200	61635	54436	35399
<b>Restricted funds</b>				
Youth Worker Fund	14397	555	1349	13603
Organ & Sound System Fund	363	7005	34	7334
Boiler Fund	-	1236	1236	-
Roof Fund	991	10	348	653
	15751	8806	2967	21590
<b>Total funds</b>	43951	70441	57403	56989

**Purposes of Designated Funds**

**Fabric Fund:** This fund has been set aside for the maintenance of the Church property

**Sunday School Fund:** This fund is set aside for use by the Sunday School.

**Purposes of Restricted Funds**

**Youth Worker Fund:** This fund is to assist with employment of a youth worker.

**Organ & Sound System Fund:** This is a fund to purchase an organ and assist with maintenance and also sound system maintenance.

**Boiler Fund:** This is a fund for the purchase and maintenance of two boilers for the church and halls. This fund is now closed.

**Roof Fund:** This fund is for roof repairs and plasterwork.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>				
WFO Scheme (non Gift Aid)	7180	-	7180	7152
Gift Aid Donations	27336	-	27336	27296
Tax Recovered on Gift Aid Donations	9290	1461	10751	-
Ordinary Offerings (Open Plate)	4650	-	4650	3716
Other Offerings, Donations etc	2895	5000	7895	2595
Wedding & Funeral Donations	250	-	250	401
Contribs. from Cong. Orgs.	850	-	850	600
Youth Worker Project	-	330	330	762
Sunday School donations	-	-	-	349
	<b>52451</b>	<b>6791</b>	<b>59242</b>	<b>42871</b>
<b>4 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	-	-	-	-
	-	-	-	-
<b>Charitable activities</b>				
Ministries & Mission allocation	10000	-	10000	28451
Giving to Grow	25084	-	25084	-
Presbytery dues	901	-	901	1627
Minister's travelling & tel. expenses	1647	-	1647	1547
Pulpit supply	100	-	100	180
Organist supply	-	-	-	-
Youth Worker Project	-	1349	1349	905
Fabric repairs & maintenance	3601	1584	5185	7094
Wifi	711	-	711	807
Council Tax & insurance	5722	-	5722	5343
Heat and light	3472	-	3472	3132
Cleaning	1095	-	1095	1020
Printing, stationery and resources	783	-	783	561
Other expenses	778	34	812	2236
Sunday School	432	-	432	207
	<b>54326</b>	<b>2967</b>	<b>57293</b>	<b>53110</b>

**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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

	2023	2022
	£	£
<b>6. Collections for Third Parties</b>		
RCHA (Ukraine Appeal)	-	950
Lodging House Mission	200	100
Christian Aid	500	325
DEC Turkey/Syria Earthquake Appeal	400	-
Scottish Poppy Fund	70	60
Rutherglen & Cambuslang Food Bank	-	100
Cambuslang & Rutherglen Reachout Trust (Holiday Club)	130	110
Cambuslang & Rutherglen Reachout Trust	80	-
Meat 'n' 2 veg	60	-
Mary's Meals	100	-
Kilbryde Hospice	70	-
Love Oliver	100	-
Tearfund	60	-
	<u>1770</u>	<u>1645</u>

# FLEMINGTON-HALLSIDE PARISH CHURCH - GENERAL FUND BUDGET

INCOME	Budget 2024	Actual 2023	
<b>Offerings</b>			
WFO Scheme (non Gift Aid)	7000	7180	
Gift Aid Donations	25500	27336	
Tax on Gift Aid Donations	15000	9290	
Ordinary offerings (Open Plate)	4200	4650	
Other Offerings, Donations, Gift Days etc.	2500	2895	
	54200		51351
<b>Other Ordinary General Income</b>			
Contributions from Congregational Organisations	600	850	
Contributions from Outside Organisations	5000	5380	
Donations from Weddings and Funerals	250	250	
Regular Fundraising Events	3300	3281	
Interest	350	518	
	9500		10279
<b>Total Ordinary General Income</b>	63700		61630
<b>EXPENDITURE</b>			
National Ministry & Mission & Wider Work			
Ministries and Mission Allocation	10000	10000	
Giving to Grow	28422	27028	
Less: Endowment Income	-1924	-1944	
Presbytery Allowance	-1317		
Presbytery Dues	2264	901	
	37445		35985
<b>Local Staffing Costs</b>			
Minister's travelling expenses	1600	1035	
Minister's telephone and expenses	700	612	
Pulpit Supply	700	100	
Organists supply			
Cleaner	1400	1095	
	4400		2842
<b>Building Costs</b>			
Fabric repairs and maintenance	10000	3601	
Heating & Lighting	5000	3472	
Insurance & Council Tax	6000	5722	
Wifi	800	711	
	21800		13506
<b>Other Local Costs</b>			
Posts, Printing, Stationery, Photocopying	800	783	
Other expenses	1500	888	
	2300		1671
<b>Total Ordinary General Expenditure</b>	65945		54004
<b>Deficit / Surplus</b>	-2245		7626