

The Church of Scotland



Rutherglen Old Parish Church



Annual Accounts

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Sunday 29 March, 2026

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: Ms Irene Kay
Rutherglen Old Parish Church of Scotland
15 Ettrick Crescent
Rutherglen
Glasgow
G73 3LG

TRUSTEES

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

Margaret Alexander (E)	William Alexander (E)
Alison G Bennet (E)	Caroline Brodie (E)
Gordon Callaghan (E)	Irene Campbell
Paul Cathcart (wef 1/1/26)	Mary Clark (E)
Elizabeth Cunningham	Marion Devine (E)
Mark Dick (resigned 2/9/25)	Edith Duncan
Kirsteen Dunn	James Greig
Marjory Greig (E)	K Irene Kay (E)
Jan Keenan	Janet MacDonald (E)
Anne Millar	Hugh Millar (E)
Karen Morris	Catherine Morrison (E)
Margaret Robinson (E)	Sandra Stevens
Robin Stewart (E wef 21/9/25)	Rev Jean de Villiers (E)(Demitted 31/12/25)

Honorary Congregational Board Members

Tom Small
Elizabeth M Paton (E) (wef 1/1/25)

REFERENCE AND ADMINISTRATIVE INFORMATION (Contd)

Principal Office-bearers

Minister: Rev Jean de Villiers (Medical Leave 13/9/23 – 9/3/25
Demitted 31/12/25)

Interim Moderator: Rev Gillian Rooney (resigned 9/3/25)
Mr Paul Cathcart (wef 1/1/26)

Locum: Ms Katie Morrison (Resigned 6/4/25, Re-appointed 1/1/26)

Session Clerk: Dr Janet MacDonald

Clerk to the Board: Alison Bennet

Church Treasurer: Irene Kay

Independent Examiner: Mrs Kristina Bowie FCCA
18 Ledi Road
Newlands
Glasgow

Bankers: Royal Bank of Scotland
1304 Duke Street
Glasgow

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025**

Structure, Governance and Management

Governing Document

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 Caffe takes place over lunchtime on Thursdays. 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

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 have continued to hold occasional joint Sunday services during the year. However, the small group comprising of members of both Kirk Sessions, who had been meeting regularly to discuss the way forward, reached an impasse in June, unable to agree on which building would be retained for a united congregation. As a result, we agreed to go to a Scheme of Delegation, meaning that the decision will be taken by a group of impartial individuals appointed by Presbytery. At time of writing, it is not known when this is likely to take place, and so our future remains uncertain.

TRUSTEES' ANNUAL REPORT (contd) YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (contd)

Our minster, Rev Jean de Villiers, returned from Medical Leave in April, and we therefore had to say goodbye to our Interim Moderator, Gillian Rooney, whose support and guidance during her tenure proved invaluable. Her balanced contribution at the small group meetings with West & Wardlawhill was particularly helpful.

At the beginning of 2026, we welcomed Paul Cathcart as our Interim Moderator, and it is he who will guide and support us over the next months as we work towards the implementation of the Presbytery Plan. And, of course, while all of this is happening, Katie Morrison has continued to go above and beyond in her support of the ministry and the congregation. She is now conducting Sunday worship, on a voluntary basis, until further notice. 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.

In September, we were particularly pleased to witness the ordination to Eldership of Robin Stewart. May God bless and guide Robin as he carries out his duties.

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. As we approached Easter, we had once again welcomed pupils of Burgh Primary into the Church to work on Easter Code. The Reachout Team were ably assisted by members of our congregation as the children explored the meaning of Easter.

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 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. With civic dignitaries and representatives of the armed forces, local churches and organisations joining us in church and, later, at the cenotaph. The sanctuary, once again, 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. Also, in December, Rev de Villiers' time with us came to an end, and the occasion was marked with a presentation and tea, coffee and mince pies in the Greenhill Hall after the Service.

Throughout the year, our members continued to look beyond our four walls, keeping in touch with Ann Davidson, our Missionary Partner, 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, Erskine Home, the Reachout Trust, and the Scottish Bible Society.

Rutherglen Old Parish Church of Scotland
TRUSTEES' ANNUAL REPORT (contd)
YEAR ENDED 31 DECEMBER 2025

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 £3,269 (2024 deficit £7,579) was incurred during the year. A deficit of £2,377 (2024 deficit £1,043) was incurred in the Fabric Fund during the year.

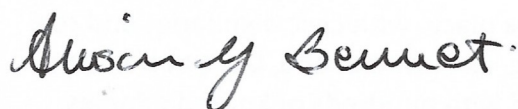
Reserves Policy

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 £52,425, of which £10,412 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,



Clerk to the Board

29 March, 2026

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 2025 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.



Kristina Bowie FCCA
18 Ledi Road
Newlands
Glasgow

29 March, 2026

Rutherglen Old Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	Notes	£	£	£	£
Receipts					
Donations	3	59,415	5,597	65,011	64,539
Interest & Distributions		2,341	1,692	4,034	4,708
Rental of Premises		4,315		4,315	2,330
Legacy- Fabric Fund			-		7,000
Total Receipts		66,071	7,289	73,360	78,577
Payments					
	4				
Costs of generating funds		99	-	99	116
Charitable activities		74,418	3,220	77,638	85,069
Governance costs			-		
Other Payments		-	1,579	1,579	1,644
Total Payments		74,518	4,799	79,316	86,829
Excess of Receipts over Payments for the year before transfers		(8446)	2490	(5956)	(8252)
Transfers		2,800	(2800)		
Excess of Receipts over Payments for the year		(5646)	(310)	(5956)	(8252)

Rutherglen Old Parish Church of Scotland

Statement of Balances

As at 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances				
Balances brought forward	58071	5225	63296	71550
Movement in year:				
Excess of Receipts over Payments	(5646)	(310)	(5956)	(8252)
Balances carried forward	52424	4916	57340	63298
Investments at market value				
Benevolent Fund (cost £37,167)		37126	37126	34747
General Purposes (cost £577)	6398		6398	5933
	6398	37126	43524	40680
Assets				
Use of Premises receivable	490		490	
Gift Aid Receivable	2850		2850	2735
	3340		3340	2735
Liabilities				
Independent Examiner's fee				

The Accounts were approved by the Kirk Session and Congregational Board on 29 March 2026.

Signed for and on behalf of the Trustees

Aisha G Bennett

Clerk to the Board

Irene Kay

Treasurer

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2025

1. Trustee Remuneration and Related Party Transactions

Rev Jean de Villiers received reimbursement of expenses totalling £3,610 (2023: £3,691), this Included Council Tax. Mr Gordon Callaghan, who is a member of the Congregational Board, received £5,640 (2023: £5,418) for providing his services as organist during the year. Ms C Brodie , also a member of the Congregational Board received £6,474 (2024: 6,097) 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 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted Funds					
General Fund	45,282	63,542	(69611)	2,800	42,013
Designated Funds					
Fabric Fund	11,661	2,529	(4906)		9,285
Youth Fund	1,127				1,127
	58,071	66,071	(74518)	2800	52,425
Restricted Funds					
Kirk Session Fund	1172	1692	(1679)		1186
Coffee Morning Fund	802	2912	(609)	(2500)	605
The Guild	379	1665	(1244)	(300)	500
Flower Fund	2872	1019	(1268)	-	2623
	5225	7289	(4799)	(2800)	4916
Total Funds	63296	73,360	(79316)		57341

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2025

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.

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	3604		3604	4750
Gift Aid	38074		38074	35574
Ordinary Offerings (Open Plate)	2212	-	2212	2060
Tax Recovered on Gift Aid	10806		10806	11181
Other Offerings, Donations etc	4719	5597	10316	10974
	59415	5597	65011	64539
4. Analysis of Payments				
Cost of generating funds				
Envelopes	99		99	116
	99		99	116
Charitable Activities				
Giving to Grow allocation	33283		33283	33373
Presbytery dues	1567		1567	3203
Kirk Session Benevolent Fund		100	100	
Minister's/ Locum's expenses	996		996	960
Locum costs/ Pulpit Supply	500		500	(596)
Other staffing costs	12114		12114	11615
Fabric repairs & maintenance	5633		5633	12403
Council Tax	2614		2614	2731
Heat ,Light, Insurance & Broadband	16416		16416	17186
Church office expenses	86		86	640
Organ and music	669		669	571
Other costs	540		540	219
Guild costs		1244	1244	931
Coffee morning costs		609	609	573
Flower Fund costs		1268	1268	1261
Switch On costs				
	74418	3220	77638	85069
Governance costs				
Independent Examiner's Fee				
Other payments				
Purchase of Investments		1579	1579	1644
Total	74518	4799	79316	86,829

Rutherglen Old Parish Church of Scotland

Notes to the Accounts

For the year ended 31 December 2025

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 £32,443 (2024: £31,642) and the maximum stipend (in the fifth and subsequent years) £39,856 (2024: £38,884)

	2025 £	2024 £
6. Collections for Third Parties		
Lodging House Mission	353	335
Leprosy Mission	408	409
Scottish Bible Society	65	
Erskine House	136	
Reachout Trust	162	280
Poppy Scotland	10	200
Council for Christians & Jews		61
Lanarkshire Cancer Care Trust		250
Rutherglen & Cambuslang Foodbank	148	208
Red Cross		52
	1282	1795