

Charity Number	SC003149
Congregation Number	160994

Ruchazie Parish Church of Scotland, Glasgow

Report and Financial Statements

For the Year Ended 31 December 2022

Ruchazie Parish Church of Scotland, Glasgow
Report and Accounts for the Year Ended 31 December 2022

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Reference and Administration Details

Charity Name Ruchazie Parish Church of Scotland, 160994

Charity Number SC003149

Principal Address

Trustees

Kirk Session Members

Principal Office-bearers

Independent Examiners

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Bankers

Bank of Scotland
182 Smithycroft Road
Glasgow
G33 2QL

Trustees' Annual Report

The trustees present their Report and Accounts for the year ended 31 December 2022.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) of the Church of Scotland

Recruitment and Appointment of Trustees

Members and co-opted members of the Kirk Session are the charity trustees. The Kirk Session members and the elders of the church are chosen from those members of the congregation who are considered to have the appropriate gifts and skills.

The charge of Ruchazie Parish Church has been without a minister since November 2011. Rev Alan McWilliam, who was appointed by Presbytery, has acted as Interim Moderator from September 2017. Rev Alan McWilliam was appointed to re-establish a worshipping community working with a new gathered team. 2022 was a settled period for the church in terms of governance with the same trustees in place during the pandemic.

Objectives and Activities

As with all other charities, 2022 was a year like no other due to the pandemic. With lockdowns continuing, on and off throughout the year, it was very difficult for the church to operate with any sense of normality. Ruchazie is one of the poorest parishes in Scotland and the issue of digital poverty was all too evident with very few people being able to access our online worship and gatherings. This made the restarting of in-person services, when possible, all the more important.

The most successful piece of work that we have been doing throughout the year is the excellent work of the Ruchazie Pantry. The Ruchazie Pantry is a partnership with Ruchazie Housing Association, Glasgow Housing Association, FareShare and Glasgow City Council. This is a long term, sustainable and dignified approach to addressing food poverty in our community. The Pantry is a community-run food shop which provided high-quality, low-cost food to those who are struggling to feed their families. Over the year we saw our membership levels rise to over 1,800 members who signed up to use the project and over 600 people using it each week. During 2022, we have been working to see the Ruchazie Pantry established as a charity in its own right. We are currently in discussions with the "Growing 21" Community Development Trust with the hope that this can progress in 2023.

Achievements and Performance

In response to the expressed needs of the community to address both the isolation and mental health challenges that have been triggered by the pandemic we focused our work on establishing a Wellbeing Café. The focus of this work was to breakdown isolation by creating a warm, welcoming environment, and then to run a series of activities and programmes to address some of the mental health issues. A Café Manager was employed to enable the café to function at a greater capacity throughout the week. A number of different groups and activities were run with the help of our Volunteer Development Worker and Creative Worker.

Our children's work has been a highlight of each week with a small group of 4 team members running an afterschool programme for around 30 kids on a week-by-week basis. This has proven to be very successful as a programme and we are looking at ways of developing this work going forward.

Trustees' Annual Report

Achievements and Performance

The worshipping life of the congregation returned to a more "normal" pattern towards the end of 2022 and although significant efforts were made to promote and develop this it has been hard to return to anything like our pre-pandemic levels of Sunday attendance.

Financial Review

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. Based on the accounts for the year ended 31 December 2022, ordinary expenditure for 3 months amounts to £41,302. At 31 December 2022, the charity held unrestricted free reserves of £6,133, the trustees are aware that reserves at this level are not sufficient and seek ways to generate additional unrestricted income.

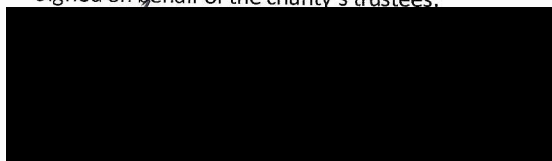
Financial Review

The principle source of unrestricted income during 2022 was from rental income and donations with a small Glasgow City Council grant. Church membership income is slowly building in this new season of development. The Congregational Leader and Project Support Worker are paid through Ministries Council and specific activities from the church have been sustained through grant donations principally from the Glasgow City Council, Go For It, Ruchazie Housing Association and other trusts and foundations.

In the year to 31 December 2022, the church generated a net surplus of £45,822 (2021: £43,423). At 31 December 2022, reserves stood at £145,898 (2021: £100,076) with £6,133 of these being unrestricted (2021: £14,066). The church held large restricted reserves at year end due to the projects relating to the funds taking place in the next financial year. Majority of the restricted funds held were for the pantry as they had high levels of grants for the first three years trading and a higher than expected income from sales.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



Date: 22/6/23

Independent Examiner's Report

Report to the trustees/members of	Ruchazie Parish Church of Scotland, Glasgow
Registered charity number	SC003149
Accounts of the charity for the period	1 January 2022 to 31 December 2022
Set out on pages	7 - 12

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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 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, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Date: 23 June 2023

Fellow of Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

Ruchazie Parish Church of Scotland, Glasgow
Report and Accounts for the Year Ended 31 December 2022

Receipts and Payments Account

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2021 Total</i>
Receipts	<i>Notes</i>	£	£	£	£
Donations	3	11,336	5,926	17,262	13,371
Grants	4	5,979	129,473	135,452	126,941
Charitable Activities Income	5	18,688	39,629	58,317	56,275
		<u>36,003</u>	<u>175,028</u>	<u>211,031</u>	<u>196,587</u>
Payments					
Charitable Activities Costs	6	47,186	118,023	165,209	153,164
Net Receipts/-Payments		<u>(11,183)</u>	<u>57,005</u>	<u>45,822</u>	<u>43,423</u>
<i>Transfers Between Funds</i>		3,250	(3,250)	-	-
Net Surplus/-Deficit for the Year		(7,933)	53,755	45,822	43,423
<i>Funds Brought Forward</i>		14,066	86,010	100,076	56,653
Funds Carried Forward	9	<u>£6,133</u>	<u>£139,765</u>	<u>£145,898</u>	<u>£100,076</u>

All income and expenditure derive from continuing activities in both years.

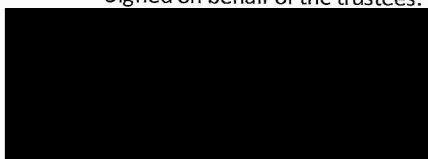
The notes on pages 9 to 12 form an integral part of these accounts.

Ruchazie Parish Church of Scotland, Glasgow
Report and Accounts for the Year Ended 31 December 2022

Statement of Balances

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2021 Total £</i>
Opening Cash and Bank Balances	14,066	86,010	100,076	56,653
Surplus/-Deficit for the year	(7,933)	53,755	45,822	43,423
Closing Cash and Bank Balances	6,133	139,765	145,898	100,076

Signed on behalf of the trustees:



Date:

23/6/23

Notes to the Accounts

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. General Information

Ruchazie Parish Church of Scotland, Glasgow ("the charity") is an unincorporated association governed by its constitution dated 16 June 1964. It was registered as a charity in Scotland (registered number SC003149) on 16 June 1964. Its registered address is 4 Eibank Street, Glasgow, G33 3QN.

3. Donations	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2021 Total £</i>
Donations and Fundraising	11,336	5,926	17,262	13,371

4. Grants	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2021 Total £</i>
Anchor Foundation			-	3,000
Arnold Clark Community Fund			-	1,000
Awards for All		9,950	9,950	-
Baird Trust		8,000	8,000	-
Bellahouston Bequest Fund			-	3,000
Cash for Kids		8,473	8,473	-
Church of Scotland Go For it Fund			-	30,000
Church of Scotland Small Grants Fund			-	1,000
Claremont Trust			-	500
Fabric Fund			-	16,334
Faith in Community			-	3,000
Ferguson Bequest Fund			-	2,000
Glasgow City Council	5,979	33,340	39,319	-
GCC Area Partnership			-	2,558
GCC Communities Fund			-	16,369
GCVS Wellbeing Fund		10,000	10,000	-
Go For it		15,000	15,000	-
Hugh Fraser Foundation			-	5,000
Kickstart			-	750
NHS		4,710	4,710	-
Other Grants and Trusts			-	2,430
Ruchazie Housing Association		40,000	40,000	40,000
	5,979	129,473	135,452	126,941

Ruchazie Parish Church of Scotland, Glasgow
Report and Accounts for the Year Ended 31 December 2022

Notes to the Accounts

5. Other Receipts	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2021 Total £</i>
Earned Income/Membership Fees	2,226	39,629	41,855	44,027
Rental of Premises	11,359		11,359	6,904
Catering Income	699		699	300
HMRC Furlough Scheme			-	1,890
Employment Allowance	4,238		4,238	3,154
Other Income	166		166	-
	<u>18,688</u>	<u>39,629</u>	<u>58,317</u>	<u>56,275</u>

6. Charitable Activities Costs	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2021 Total £</i>
Salaries	15,628	49,924	65,552	68,131
Staff Training and Support	500		500	-
Travel Expenses		19,584	19,584	7,607
Volunteer Expenses		120	120	460
Activities and Equipment		4,815	4,815	3,944
Counselling Service			-	3,150
Pantry Start Up Costs			-	942
Food Distribution/Vouchers		6,449	6,449	58
Food Costs	3,837	5,229	9,066	2,655
Garden Costs	520		520	392
Accounting Independent Examination	738		738	948
Accounting Support	3,168		3,168	2,220
Bank Charges			-	16
Cleaning	323	15	338	257
Church Annual Contributions			-	456
Church Telephone	763		763	346
Church Heat and Light			-	4,001
Council Tax			-	860
Equipment	7,197	1,885	9,082	1,040
Employee Loan	-		-	200
Insurance	1,983		1,983	2,014
Heat and Light	5,888	8,242	14,130	7,498
Hospitality	200		200	1,880
Marketing		222	222	547
Outreach	17	1,695	1,712	-
Office Equipment & Furniture	1,292	-	1,292	4,450
Office Supplies	158	27	185	409
Payroll Fees	702		702	742
Printing, Postage and Stationary	156	636	792	791
Professional Fees	100		100	1,334
Carried Forward	<u>43,170</u>	<u>98,843</u>	<u>142,013</u>	<u>117,348</u>

Ruchazie Parish Church of Scotland, Glasgow
Report and Accounts for the Year Ended 31 December 2022

Notes to the Accounts

6. Charitable Activities Costs (Continued)	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2021 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Brought Forward Total	43,170	98,843	142,013	117,348
Recruitment		230	230	937
Rent and Rates		6,900	6,900	11,981
Repairs and Maintenance	1,513	1,782	3,295	9,282
Subscriptions	839	8,786	9,625	11,540
Sundry	1,629	381	2,010	788
Telephone	35	479	514	884
Water Rates		622	622	404
	<u>47,186</u>	<u>118,023</u>	<u>165,209</u>	<u>153,164</u>

7. Related Party Transactions

No trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year. There were no expenses paid to trustees in the year ended 31 December 2022 nor the year 2021.

8. Minister's Stipend

All church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Minister's stipends and employer's contributions for national insurance, pension and housing loan fund. Minister's stipends are paid in accordance with the national stipend scale, which relate to years of service. For the year in review the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years) was £35,269.

9. Funds Analysis	<i>Opening Balance</i>				<i>Closing Balance</i>
Unrestricted	<i>1 Jan 22</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>31 Dec 22</i>
Core	7,699	15,579	16,249	(896)	6,133
Designated Fabric Fund	-	5,979	16,641	10,662	-
Café	6,367	14,445	14,296	(6,516)	-
	<u>14,066</u>	<u>36,003</u>	<u>47,186</u>	<u>3,250</u>	<u>6,133</u>
Restricted					
Children's Work	5,225	1,442	3,065	414	4,016
Transforming Ruchazie	16,758	15,000	11,060	(2,039)	18,659
Pantry	64,027	138,515	92,191		110,351
Wellbeing Café	-	20,071	11,707	(1,625)	6,739
	<u>86,010</u>	<u>175,028</u>	<u>118,023</u>	<u>(3,250)</u>	<u>139,765</u>
Grand Total	<u>100,076</u>	<u>211,031</u>	<u>165,209</u>	<u>-</u>	<u>145,898</u>

Purposes of Funds

Core	The unrestricted, 'free reserves' of the charity
Designated Fabric Fund	The Trustees have set aside funds for maintenance of the Church property.
Café	To enable the day to day running of Ruchazie Parish Church Community Café.
Children's Work	BBC Children in Need funding for youth workers, residentials, and activity costs.
Pantry	The development and subsequent running of the Ruchazie Pantry - a community food shop.
Wellbeing Café	The development of a wellbeing café.
Transforming Ruchazie	To enable youth, creative and volunteer development work.