

31/12/2015

The New Wellwynd Parish Church of Scotland Airdrie

Scottish charity number SC012944

Congregational reference
number 171082

Trustees' annual report and accounts

The New Wellwynd Parish Church of Scotland Airdrie

The trustees present their annual report and accounts of the charity for the year ended 31 December 2015. The accounts have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended) and Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland* published on 16 July 2014.

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.

“Church” can and is invariably defined and understood in so many different ways with varying definitions further defining both its purpose and its activities. To many it is a building, a familiar sight on the landscape or in a particular community. To others, it is an organisation, an institution or a denomination.

A Biblical understanding defines church as people, God's people assembled together, but also “called out”, with a particular purpose in meeting together and going out into the life of the world – a purpose focused on God and on God's people. This gets to the heart of who the church is and what the church is called to be about, with worship, work and witness being the core activities. This is true of the Church Universal and is also true of the local church gathered as a congregation like The New Wellwynd, where God's people assemble together to understand the purposes of God and from that understanding be equipped to open the doors of both the sanctuary and the halls to allow others to meet together for a whole range of purposes. It also equips God's people to be called out into the life of the community, the parish they are called to serve.

Achievements and performance

We regularly assemble together for worship, worship that takes so many different forms. The main diet of worship is on a Sunday morning and this continues to be a source of encouragement for the Minister, office-bearers and members alike with good attendances Sunday by Sunday. From September through to May/June there has been an average weekly attendance of over 300. This includes our children and young people from the Sunday Club and Bible Class who enrich the time shared together, joining the congregation for the beginning of the service and throughout the service on special Sundays. In 2015 before Christmas the Bible Class successfully wrote and produced a Nativity that was well received by all who attended.

Worship continues to be varied and involves the entire congregation in some way or another, from spoken responses and singing, through to reading the Bible Readings and leading Prayers. There are now some 16 people trained in leading prayer on a Sunday morning, with many others serving on Welcome Teams leading the Prayer of Dedication. We continue to use the Narrative Lectionary. This means that the theme for the service is the theme that the Sunday Club and Bible Class also follow when they leave for their own activities in the halls. They are assisted in this with “Spill the Beans” material, also made available for those leading prayers and involved in worship in other ways. The Worship Group assists the minister from time to time in special services. Those special services – particularly for Baptism and at Christmas – have continued to attract many visitors some of whom come back to visit. Communion is celebrated formally four times a year, with informal celebrations after the service in the months in

between. There have been 19 Baptisms, four of which have been of adults. The Minister has conducted 47 Funerals and four Weddings.

We assemble at other times as well, enjoying friendship and fellowship with each other, but also allowing us to reach out. A key part of the week is a Friday when the church really “opens its doors” to both members and the community alike with the Nearly New Stall available and the Snack Bar serving a wide range of reasonably priced lunches. This has developed into a popular meeting place where friends get to catch up and where we are able to make contact with people from other churches and from the wider community as they join us for lunch. It also contributes financially to special projects and is a tremendous help and support. Friday is also an opportunity for the doors of the sanctuary to be opened, allowing people to come for a quiet time or reflection or be given a tour of the building by the two members on duty each week. This time finishes with a service at 11.30 a.m. which also provides for a time of prayer for people in particular need. There is also the opportunity on a monthly basis to meet on a Saturday for a Coffee Morning, again an important gathering time for friends as well as for welcoming others from the community.

We recognise that a number of people cannot attend for a number of reasons, including illness and infirmity, and the Minister is assisted well by a Pastoral Assistant, Elders and visitors who work hard to offer pastoral support as well as keep all members informed about what is happening. All members are served by an Elder who is expected to visit at least four times a year, except for those members in the Postal District who are kept up-to-date by post. For those unable to attend, a CD of the service is available and delivered by a number of volunteers. There is also the offer of Home Communion from the Minister. Elders are encouraged to give feedback to the Minister as well as encourage people in attendance. Mr Ronnie Mackinnon, a retired Deacon in the Church of Scotland, offers extra support to the Minister in visits and the conduct of funerals.

We open up our halls to a number of other groups in the wider community. This joining together benefits both them and us, not just financially, but simply in welcoming them over threshold of the Kirk. Most of these are under the oversight of the Kirk Session who take a keen interest in what is happening as an annual visitation takes place with reports to the Kirk Session. This assists the Session in knowing if there are any particular needs, financial or otherwise that they can help with, but always serves as a great encouragement knowing that as a Sunday morning is busy, there is also a busyness in the halls throughout the week with organisations being in good heart and in shape. Other groups “lease” the hall, but again it is another opportunity to open the doors to the community. This is as important, if not more important, than any revenue received from the let.

The Kirk Session itself is taking the opportunity to look at its work in following through a booklet, “Eldership”, produced by the Church of Scotland. Over the past session the meetings have started with the usual routine business with time in the second half to split into groups and explore a number of topics from prayer through what it means to be an elder. This has been useful, not just because of the topics, but for the opportunity to talk in smaller groups. This time of reflection continues into 2016.

That we work together to support the work of the Kirk both locally and also further afield is evident in the accounts. Behind the financial giving is so much more – the financial giving is matched with the generosity of the congregation in their time and talents without which much of the work and outreach that goes on, just would not happen. The involvement of so many people in so many areas and ways is seen in worship, in our groups and organisations, in our social events and in our outreach. This year we have supported Christian Aid, Vision Africa, PoppyScotland, Mary’s Meals and also Maggie’s Lanarkshire, newly opened in Airdrie. The congregation continues to support Basic Food Bank (Lanarkshire) on a monthly basis, providing items suggested in advance which are collected and then distributed to individuals and families in the local community. The same level of support, also on a monthly basis, is given to Home Comforts, a local group putting together starter packs for homeless people when they are being housed.

We are also a community who recognise that we are “called out”. This means more than simply opening our doors, but trying to be more active in engaging with individuals and groups in the community. As a Parish Church the work is wide and varied:

- continual contact with the Parish at Christmas and Easter
- a website offering information and opening up contact which is used for those seeking information about organisations, weddings, baptisms
- use of banners and notice board detailing events and different seasons of the Church year
- a very successful Holiday Club which is advertised in schools and the wider community
- the continual development of Messy Church offering “church” in new and refreshing ways
- the adult and youth organisations using the hall
- our Friday activities and Coffee Mornings
- strong ties with Airdrie Academy and Rochsolloch Primary where the Minister is Chaplain – both schools using the church building for different events
- connections with Airdrie Savings Bank, with the Minister serving as Honorary Chaplain and Community Advisor
- close ties with other churches in the town through the Council of Churches, shared services with St Margaret’s Roman Catholic Church (including an annual joint Carol Service) and St Columba’s Church of Scotland (Christmas and Summer Services)

The financial review and associated accounts demonstrate that there is a strength in the finances of the church, with giving – again above budget and beyond expectations – continuing to be a source of great encouragement to office-bearers. This is down to a committed team of office-bearers encouraging the congregation and members and adherents who regularly give not just financially, but also in others ways in their time and talents. The involvement of the whole people of God is what enriches the life of this congregation in every way and at every level – in worship, in our work, as organisations are led and supported well, and in our witness as we continue to remind the community who we are and what we are about and that they are very much part of our community.

During 2015, 20 members were removed from our Roll, 16 by death and four by certificate. Nineteen were added, seven by Profession of Faith, ten by Certificate and two by Resolution of the Kirk Session. Total membership stood at 743. This is a healthy picture in a time where numbers are plummeting in churches across the denominations. These new members have added to and enriched the life of the congregation as they have brought their own gifts, gifts to be encouraged in the future as they take their place within the team that is The New Wellwynd.

The word “we” has been used often during this report because “we” are the church in this part of the vineyard, a privilege we share with other churches in the town and “we” are a team who work hard and complement each other in the gifts that God has given us. We realise, however, that like many congregations, even with the health of our organisations and the number of children and young people about, we are an ageing congregation too and need to look within to encourage more involvement from younger members and without to encourage a greater engagement with the community. We hope in the future to meet with key people and groups in the community to map our community, recognise the needs and see how we can offer help and service.

In all of this as God’s people assembled together and called out we are greatly encouraged in an amazing team effort that has sought to honour God in our worship, serve Him in our work and glorify Him in our witness and outreach.

Financial review

Income for the year ended 31 December 2015 was just over £197,000, compared to £209,000 in the previous year which included a grant from a third party of £14,500. Within total income, donations from members by means of weekly, monthly or annual offerings were £125,000, an increase of £9,000 (7.8%). Open plate offerings were £10,000, an increase of 16% over the previous year. In total, income from charitable activities and other trading activities was down compared to 2014, but remains at a satisfactory level.

During the year, we again met an increased contribution to the ministries and mission of the Church of Scotland (paying by regular standing order) of £84,000 and were able to continue to progress work in relation to pastoral support for members and local outreach. While various items of fabric expenditure at the church, halls and manse were undertaken, there was no single large fabric project.

There was an overall net income for the year of £21,000, £12,000 of which was unrestricted. This has been designated for a stewardship meal in 2017 (£5,000) and boiler replacement (£7,000). Total funds at the year end were £192,000, £81,000 of which is unrestricted and available for work in future years.

Risk management

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and overseas and at a local level, is dependant on a continuing level of donations and an active membership. While continuing to communicate the various financial requirements of the various aspects of the charity's work, much of the trustees' focus is on ensuring that existing members find relevance in local worship and fellowship in activities and new members are encouraged and welcomed. Over time, the work of the charity may be adversely impacted by changes in society and the demographics of membership. The trustees seek to mitigate this through initiatives which respond to those changes and encourage new members. A major incident which resulted in the temporary loss of properties may have an impact on aspects of our activities, albeit the financial impact of such loss is mitigated by insurance cover.

Reserves policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the trustees' policy to hold reserves of approximately one third of the annual running costs of the charity to provide a measure of safety in the event of a downturn in donations or significant, unplanned fabric expenditure. This equates to approximately £50,000. Unrestricted reserves at 31 December 2015 were above this level, but the trustees are aware that the cycle of major fabric works ongoing since 1995 means that the renovation of the sanctuary is now due and may use the additional reserves for this purpose. The charity also has restricted funds of £101,000 which have been provided for the purposes specified in note 13.

Structure, governance and management

The congregation is a registered charity – number SC012944 – and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 the Presbytery. The Kirk Session meets nine times in a year and is responsible for spiritual affairs with the church. The Kirk Session's work is supported by three committees covering Congregational development and local mission, worship and pastoral care.

The Congregational Board is appointed from the Kirk Session and congregation. The Kirk Session appoints 17 members, together with the session clerk who is an *ex officio* member. The congregation appoints 16 members who are believed to have the skills and commitment to contribute to the management affairs of the Church – they are appointed at the Stated Annual Meeting and serve a period of three years after which they must seek re-election. The Congregational Board is chaired by the minister and meets four times in a year. The work of the Congregational Board is supported by three committees, covering fabric, finance and social activities.

The Kirk Session appoints the session clerk. The clerk to the Congregational Board and the treasurer are appointed by the Congregational Board and serve for a period of three years.

Reference and administrative information

The following served as trustees of the charity during the year and to the date of this report.

Kirk Session

Revd. Robert A Hamilton, Lesley Aitken, Alexander Anderson, Harry Ballantyne, Elizabeth B Ballantyne, Alexander B W Black, Patricia F M Blacklaws, J Christine Cassells, Thomas Chambers, Avril R Cockburn, R Hunter Cowan (to 30 August 2015), George S Clark, Hugh Clark, Alan B Cox, Gilbert K Cox CVO MBE JP, William A R Dalling, Jemima W Dalziel, Kenneth G Davidson, Wilma Davidson, Morag E Donald, Jean Douglas, Sheena Elliott, Kathleen E Fallow (to 8 April 2015), Jeremiah Ferguson, Matthew A Fleming, Robert W Forrest, Robert S Frame, Grace T S Frame, Linda Francis, William T Gaines, Moira T Gartshore, Christine W Gibb, Allan H Gibson, Isabell A Gibson, T Fraser Gillespie, David A Gillespie, Roberta Gillespie, Andrew Glen, William J Grainge, Anne T Grainge, George B Grant, Alison S Gray, Carol J Hamilton, Robert R Hamilton, Elizabeth J M Hannah, Beatrice Holden (from 16 August 2015), Margaret S Jack, W Allister Jack, Margaret S Jarvie, John M A Jarvie, Gary Kinniburgh, Jean Kinniburgh, Robert Kinniburgh, George Lawson, Anne J Learmonth, Alan J Leslie, Gordon Lind MBE JP, David W Loudon, George Lowdon, Shona S MacDonald, Elizabeth D McSkimming, Ian H Milne, John Milne, Mairi Mitchell, William Morton, James L Munro, Alistair Murray, James Neilson, Ian H Nicol, James S Nicol, James H Nimmo, Janet A M Nimmo, Janet T Paterson, Thomas R Paterson, George L Randall, Margaret N S Reid, John S Riddell (to 14 March 2015), Elizabeth Robertson, Dan C Russell, Alison J Sefton, E Stewart Sommerville, William Stein, Morag D Stewart BEM, James Thomson, David Walker, William A Watson, David J Watt, Margaret S Weir, Catherine N Whellans, Ronnie M Wright, Ann S Y Wylie, Irene M Yates.

Congregational Board

Appointed by the Kirk Session: Lesley Aitken, Alexander B W Black, Matthew A Fleming, Robert W Forrest, Moira T Gartshore, Allan H Gibson, Isobell A Gibson, David A Gillespie, T Fraser Gillespie *ex officio*, Andrew Glen, W Allister Jack, John M A Jarvie, George Lawson, Margaret N S Reid, David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: William Brooks (from 22 March 2015), Thomas Cahill, Lynne Cartwright (from 22 March 2015), William J S Clark (to 22 March 2015), Marion E Denholm (to 22 March 2015), Stuart Donald, Mark Hamilton, Janette McGuigan, Mark R Millar, George Murchison, Andrew J Paul, David Patterson, Harry A Shaw, Alaine Sommerville (from 22 March 2015), Dianne C Stein, Lynn Thomson, William Watson, Barbara M Watt.

Principal office-bearers

Minister: The Revd. Robert A Hamilton

Session Clerk: T Fraser Gillespie

Clerk to the Congregational Board: Harry A Shaw

Treasurer: David J Watt

Principal location

Wellwynd, Airdrie, ML6 0AG

Contact address

20 Arthur Avenue, Airdrie, ML6 9EZ

Independent examiner

John Moffat, BA, CA, Benson Wood & Co., 20 Anderson Street, Airdrie, ML6 0AA

Bankers

Bank of Scotland, 40 South Bridge Street, Airdrie, ML6 6JA

Trustees' responsibilities in relation to the accounts

The charity trustees are responsible for preparing a trustees' annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare accounts for year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

T Fraser Gillespie
Session Clerk

29 February 2016

Independent examiner's report to the trustees of The New Wellwynd Parish Church of Scotland Airdrie

I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 8 to 17.

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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 for 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 8 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.

John Moffat BA CA

Benson Wood & Co.
Chartered Accountants
20 Anderson Street
Airdrie
ML6 0AA

2 March 2016

Statement of financial activities

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2015 £	Total 2014 £
Income and endowments from:						
Donations and legacies	1.	160,478	7,325	-	167,803	176,110
Charitable activities	2.	6,019	22,499	-	28,518	32,492
Investments	3.	-	564	154	718	634
Total income		166,497	30,388	154	197,039	209,236
Expenditure on:						
Raising funds	4.	734	10,152	-	10,886	12,175
Charitable activities	4.	153,766	11,134	-	164,900	185,968
Total expenditure		154,500	21,286	-	175,786	198,143
Net income/(expenditure) before gains and losses on investments						
		11,997	9,102	154	21,253	11,093
Net gains/(losses) on investments		-	-	28	28	88
Net income/(expenditure)						
		11,997	9,102	182	21,281	11,181
Transfers between funds		500	(500)	-	-	-
Net movement in funds						
		12,497	8,602	182	21,281	11,181
Total funds brought forward		68,433	91,981	10,259	170,673	159,492
Total funds carried forward						
	13.	80,930	100,583	10,441	191,954	170,673

Balance sheet at 31 December 2015

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2015 £	Total 2014 £
Fixed assets						
Tangible assets	7.	1,293	1,122	-	2,415	4,746
Investments	8.	-	-	7,387	7,387	7,359
Total fixed assets		1,293	1,122	7,387	9,802	12,105
Current assets						
Stocks		-	783	-	783	1,126
Debtors	9.	8,401	-	-	8,401	8,069
Cash at bank and in hand		77,082	98,954	3,054	179,090	157,451
Total current assets		85,483	99,737	3,054	188,274	166,646
Creditors: falling due within one year	10.	5,846	276	-	6,122	8,078
Net current assets		79,637	99,461	3,054	182,152	158,568
Net assets		80,930	100,583	10,441	191,954	170,673
The funds of the charity:						
Endowment funds					10,441	10,259
Restricted income funds					100,583	91,981
Unrestricted income funds					80,930	68,433
Total charity funds	13.				191,954	170,673

The accounts were approved by the trustees on 29 February 2016 and signed on their behalf by:

T Fraser Gillespie, Session Clerk

David J Watt, Treasurer

Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102)* issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity. Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control of the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

All other tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over the estimated useful lives: plant and equipment – three to five years; computer, copying and sound equipment – three years.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Stocks

Stocks, comprising consumable goods held for re-sale, are stated at the lower of cost and net realisable value.

Taxation

The New Wellwynd Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Notes forming part of the accounts

1. Donations and legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2015	Total 2014
	£	£	£	£	£
Offerings	135,480	2,656	-	138,136	133,592
Tax recovered on Gift Aid	22,738	-	-	22,738	24,104
Legacies	-	-	-	-	-
Value of donated goods	400	-	-	400	-
Other donations	1,860	4,669	-	6,529	18,414
	<u>160,478</u>	<u>7,325</u>	<u>-</u>	<u>167,803</u>	<u>176,110</u>

Income from donations and legacies was £167,803 (2014, £176,110) of which £160,478 was unrestricted (2014, £153,193) and £7,325 was restricted (2014, £22,918).

2. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2015	Total 2014
	£	£	£	£	£
Weddings and funerals	880	-	-	880	640
Coffee mornings	1,698	-	-	1,698	1,470
Snack bar	-	14,619	-	14,619	16,414
Use of premises	3,441	-	-	3,441	5,274
Sunday teas	-	690	-	690	555
Nearly New	-	3,016	-	3,016	3,633
Traidcraft	-	3,857	-	3,857	4,110
Other	-	317	-	317	396
	<u>6,019</u>	<u>22,499</u>	<u>-</u>	<u>28,518</u>	<u>32,492</u>

Income from charitable activities was £28,518 (2014, £32,492) of which £6,019 was unrestricted (2014, £7,384) and £22,499 was restricted (2014, £25,108).

3. Investment income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2015	Total 2014
	£	£	£	£	£
Dividends	-	-	92	92	92
Deposit interest	-	564	62	626	542
	<u>-</u>	<u>564</u>	<u>154</u>	<u>718</u>	<u>634</u>

Total investment income was £718 (2014, £634) of which £nil was unrestricted (2014, £nil) and £718 was restricted (2014, £634).

4. Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Raising funds:				
Offering envelopes	734	-	734	727
Snack Bar	-	6,041	6,041	7,015
Traidcraft	-	3,775	3,775	4,127
Other	-	336	336	306
	<u>734</u>	<u>10,152</u>	<u>10,886</u>	<u>12,175</u>
Charitable activities:				
Ministries and mission contribution	83,697	-	83,697	81,502
Presbytery dues	2,256	-	2,256	2,185
Minister / pastoral assistant expenses	3,673	-	3,673	4,023
Pulpit supply	390	-	390	470
Wages and salaries	19,845	-	19,845	18,493
<i>Building costs:</i>				
Fabric repairs and maintenance	16,272	-	16,272	38,877
Heating and lighting	7,848	-	7,848	8,288
Insurances	4,308	-	4,308	4,235
Council tax (manse)	2,524	-	2,524	2,514
Cleaning materials	137	-	137	554
<i>Mission and outreach:</i>				
Printing and stationery	1,473	-	1,473	1,600
Outreach	4,390	4,148	8,538	10,607
Sunday club / youth work	553	-	553	798
Minibus hire	1,899	-	1,899	1,925
Flowers	-	2,480	2,480	2,518
Depreciation	650	3,624	4,274	3,896
Other costs	3,851	882	4,733	3,483
	<u>153,766</u>	<u>11,134</u>	<u>164,900</u>	<u>185,968</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs related wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £164,900 (2014, £185,968) of which £153,766 was unrestricted (2014, £159,411) and £11,134 was restricted (2014, £26,557).

5. Staff costs and numbers

	2015 £	2014 £
Salaries and wages	19,845	18,493
Social security costs	-	-
Total	<u>19,845</u>	<u>18,493</u>

The average number of employees during the year, calculated on the basis of head count, was as follows:

	2015 No.	2014 No.
Pastoral assistance	1	1
Music staff	1	1
Premises maintenance	2	2
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £50,000 (2014, nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale that is related to years of service. For the year under review, the minimum stipend was £26,119 (2014, £25,607) the maximum stipend (in fifth and subsequent years of service) was £32,098 (2014, £31,469).

6. Trustee remuneration and related party transactions

During the year one trustee (2014, one) received reimbursement of expenses incurred totaling £5,817 (2014, £6,013). Those expenses include council tax. Four trustees waived expenses totaling £1,565. In addition, the following trustees received remuneration: Robert Kinniburgh (as church officer) £3,250 (2014, £3,100); David Walker (as relief organist) £300 (2014, 275); Mairi Mitchell (as relief cleaner) £548 (2014, £265). £3,900 was paid to a firm for services rendered in which Kenneth Davidson and Wilma Davidson have a personal interest.

During the year a total of £45,207 was donated to the congregation by trustees.

7. Tangible fixed assets

	Plant and equipment £	Computer, copying & sound equipment £	Total £
Cost			
At 1 January 2015	6,882	17,869	24,751
Additions	1,943	-	1,943
Disposals	-	-	-
At 31 December 2015	8,825	17,869	26,694
Accumulated depreciation			
At 1 January 2015	6,882	13,123	20,005
Charge for the year	650	3,624	4,274
Eliminated on disposals	-	-	-
At 31 December 2015	7,532	16,747	24,279
Net book value			
At 31 December 2015	1,293	1,122	2,415
At 31 December 2014	-	4,746	4,746

8. Investments

	2015 £	2014 £
At 1 January 2015	7,359	7,271
Unrealised gain / (loss) on investments	28	88
At 31 December 2015	7,387	7,359
Investments at cost	6,006	6,006
The following investments are held:		
National Savings and Investments – Income bond	5,000	5,000
Church of Scotland Investor's Trust – Growth fund	2,387	2,359

9. Debtors

	2015	2014
	£	£
Gift Aid tax refund due	5,400	5,200
Other debtors and prepayments	3,001	2,869
	<u>8,401</u>	<u>8,069</u>

10. Creditors: amounts falling due within one year

	2015	2014
	£	£
Accrued expenses and deferred income	6,026	7,335
Other creditors	96	743
	<u>6,122</u>	<u>8,078</u>

11. Analysis of net assets among funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Tangible fixed assets	1,293	-	1,122	-	2,415
Investments	-	-	-	7,387	7,387
Current assets	46,357	39,126	99,737	3,054	188,274
Current liabilities	(5,846)	-	(276)	-	(6,122)
Net assets at 31 December 2015	<u>41,804</u>	<u>39,126</u>	<u>100,583</u>	<u>10,441</u>	<u>191,954</u>

12. Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

13. Movements in funds

	1 January 2015 £	Incoming resources £	Outgoing resources £	Transfers £	31 December 2015 £
Endowment funds:					
Miss N Clelland (<i>Fabric</i>)	262	2	-	-	264
Miss M Freeland (<i>Fabric</i>)	527	4	-	-	531
Miss M Jack (<i>Fabric</i>)	702	5	-	-	707
Mrs J M Alston (<i>The Guild</i>)	874	6	-	-	880
Mrs C Gray (<i>The Guild</i>)	350	2	-	-	352
Mrs J Scott (<i>The Guild</i>)	154	5	-	-	159
Mrs J Scott (<i>Sunday School</i>)	138	5	-	-	143
Miss G Smith (<i>Sunday School</i>)	2,179	25	-	-	2,204
Miss M C Clelland (<i>Sunday School</i>)	55	1	-	-	56
Mrs J M Alston (<i>Congregational</i>)	443	14	-	-	457
Miss A Clelland (<i>Congregational</i>)	545	5	-	-	550
Mr A Henderson (<i>Benevolence</i>)	2,862	96	-	-	2,958
Mr J Russell (<i>Congregational</i>)	1,168	12	-	-	1,180
	<u>10,259</u>	<u>182</u>	<u>-</u>	<u>-</u>	<u>10,441</u>
Restricted funds:					
Flower fund	884	2,656	2,480	-	1,060
Projects fund	13,832	7,880	8,617	-	13,095
Snack bar	44,719	14,758	6,041	-	53,436
Congregation organisations	3,681	4,669	4,148	(500)	3,702
Memorial bequests	28,865	425	-	-	29,290
	<u>91,981</u>	<u>30,388</u>	<u>21,286</u>	<u>(500)</u>	<u>100,583</u>
Unrestricted funds:					
General fund	41,307	166,497	154,500	(11,500)	41,804
Reserve fund (designated)	27,126	-	-	12,000	39,126
	<u>68,433</u>	<u>166,497</u>	<u>154,500</u>	<u>500</u>	<u>80,930</u>
Total funds	<u>170,673</u>	<u>197,067</u>	<u>175,786</u>	<u>-</u>	<u>191,954</u>

Endowment Funds

Endowment Funds are held for specific purposes (as indicated) from which only the accumulated income may be spent.

Restricted Funds

Flower Fund: Donations for provision of flowers for display during worship and distribution as part of outreach to members who are ill, bereaved or celebrating special events.

Projects Fund: Amounts raised through other trading activities or donated for specific initiatives or of one-off expenditure outwith general purposes of the charity (includes proceeds raised through 'nearly new', Sunday tea fellowship and net surplus from sale of Traidcraft goods).

Memorial Bequests: Donations received in memory of former members of the Congregation for specific purposes.

Snack bar: Net proceeds from Snack bar for major, non-recurring fabric purposes only.

Other Congregation organisations: Amounts raised or donated for the work of various Congregational organisations (Senior Circle, Sunday Club, CAMEO and Rosebuds).

Designated Funds

Reserve Funds set aside by the Trustees from general funds to enable the charity's objectives to be maintained for a short period of time in the event of an unexpected decrease in income or major item of expenditure.

14. Collections for third parties

	2015	2014
	£	£
Christian Aid	2,000	1,090
Christian Aid – Nepal	1,000	-
Poppyscotland	1,171	1,099
Vision Africa	1,500	-
Mary's Meals	750	470
Maggie's Centre (Airdrie)	926	-
Out of Africa (Church of Scotland Guild)	-	1,221
Women's Aid	-	448
St Andrew's Hospice, Airdrie	-	512
Mavisbank School, Airdrie	-	1,170
Church of Scotland HIV /Aids Project	-	88