

▶ **The New Wellwynd
Parish Church of
Scotland Airdrie**

Trustees' report and accounts

Year ended 31 December 2017



Scottish charity
SC012944

Congregational reference
17/1082

Trustees' report and accounts

The trustees present their annual report and accounts of the charity for the year ended 31 December 2017. 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.

Achievements and performance

In prior years, this report has looked at the achievements and performance of the congregation in different ways: through the lens of our mission statement or focusing on the areas of "worship, work and witness", and in other ways. A focus on "time, talents and money" is another way to look at and assess the health of a congregation, particularly in a year when Stewardship has been high on the agenda and has been one of two focal points in congregational life in 2017.

Stewardship has been a theme for the last number of years, starting with the very successful *Count on Me!* Stewardship Programme of 2007. This was followed by an annual focus on Stewardship topics, with the adoption of a Stewardship month each year from 2013 through to 2015 looking at developing time, talents and money. Whilst each of the topics had its own degree of success, our last topic only returned responses from those who were already active within the congregation.

Following some discussion, the Kirk Session decided to embark on a full Stewardship Programme in session 2016-17 which would also mark the tenth anniversary of our original *Count on Me!* programme.

The planning for this event started in September 2016 with the planning team coming together to look at the various steps to be tackled. The planning group also enlisted the help of our local Stewardship Advisor for Hamilton Presbytery. After a great deal of planning, *Alive and Giving - A Living Church, A Giving Church* was launched, steered by a planning group and supported by a team of visitors.

On three nights from Tuesday, 30 May to Thursday, 1 June 2017 Family Meals were held within the Sir John Wilson Town Hall, Airdrie. Over the evenings, 335 people attended the Family Meal. The atmosphere in the town hall each evening was excellent – happy, relaxed and with a good buzz about the place. Many new friendships were made and old friendships were renewed. The meals themselves were excellent. In fact, it has been said that all the effort put into the programme was worthwhile just for the evenings in the town hall alone. The speakers were also excellent, striking a rapport with each other over the evenings and giving us all something to think about in response.

On each evening, following the meal, those members who attended were given a response pack which contained a brochure detailing areas where it was felt the congregation needed help and for each member, a response card. The response cards were designed in such a way that members could complete the card indicating if they were already involved and tick on a new area of service they might be interested in.

The cards had three main sections related to:

- ▶ Worship;
- ▶ Giving;

▶ Caring and Serving.

Additionally, there was a place for suggestions and “Other ways we could help”.

The total number of invitations issued was 518, of which 335 members accepted and 183 could not come for a variety of different reasons. The total number of response cards issued to the congregation was 717 of which 316 cards were returned. This represents a 44% return rate. There were positive responses in each of the main sections with people freely offering of their time, talents and money to help with the work of the kingdom in this place.

In embarking upon this programme what did we want to achieve?

- ▶ Fellowship one with the other;
- ▶ Awareness of situation;
- ▶ More involvement;
- ▶ Positive feedback.

Have these been achieved? Yes: the meals and atmosphere on each evening were enjoyed by everyone. Yes: the messages from our speakers Mark Millar and Andrew McLellan gave us the opportunity to reflect and respond. Yes: we’ve had responses for every topic in all sections of the response card. Yes: the feedback from each evening was positive. Yes: the congregation is beginning to reap the benefits. Yes: through the willingness of team leaders and visitors to go around the congregation and do their part. There has been a re-commitment from members already involved, as well as participation in activities from new members. There has been an increase in giving, with the programme giving value for money and being completed within budget.

In discussion by the planning group, it was considered that a similar questionnaire should be considered every two to three years which would be distributed to members at the beginning of a month by magazine distributors and uplifted by district elders. This may continue the momentum started by the current programme. Additionally, the Kirk Session is requested to investigate the primary reason for the non-return of response cards.

The Sanctuary Project – which initially began with consideration of redecoration of the sanctuary – saw major works being done to enhance the worship space; new lighting, rewiring of heating, the addition of a screen, projector and cameras to help with worship and allow the streaming of services and, ultimately, redecoration of the sanctuary. The steering group given the remit to look at the sanctuary and what might be done set about looking at a “wish list” which has now come to be in a project that has involved a great deal of work, but also brought a great deal of satisfaction.

The Church of Scotland’s Committee on Church Art and Architecture, the group which advises on works carried out within buildings, seeks “the conservation of the nation’s heritage as expressed in its Church buildings, whilst at the same time helping to ensure that these buildings continue to serve the worship and witness of the Church in the present day”. This is what we have attempted and hopefully achieved with our work during 2017. The New Wellwynd has a beautiful building which has been enhanced in what has been done allowing the continual development of its usage in “the worship and witness of the Church in this present day.”

The sensitive audio visual arrangements allow the building to be maintained as it is with its fine wood finishings and exceptional stained glass, but also allows for a flexibility in the harnessing of modern media both for those present Sunday by Sunday and those unable to be with or not yet with us.

The work was carried out through the generosity of the Patersons Quarries Limited who contributed a large sum using the Scottish Landfill Tax Credit Scheme. Funds raised in prior years via our Snack Bar and Nearly New also contributed greatly, with only a comparatively small amount of support being required from the general fund. The reaction to the changes has been a positive one with the minister and congregation on a steep learning curve when it comes to new technology!

This congregation describes itself in its mission statement as “vibrant” and very much “alive and giving”. This is a living church with a great deal of energy and vision for the future as God leads in exciting ways. It is also a giving church and this again has been demonstrated this past year. There is much to be done in the future and part of that is enthusing those who are on the roll, but are not playing an active role. Also, there are parts of the parish where the Kirk’s influence is not strong and this will form part of the focus in a plan of work for the next five years.

Alive? Very much so. Giving? The results are there for all to see.

Financial review

Income for the year was just over £328,000, compared to £208,000 in the previous year. This movement arises through increased offerings and associated income tax recoveries under Gift Aid as a response to the stewardship programme, together with significant support from Patersons Quarries Limited, referenced above, for the sanctuary renovation project amounting to £109,000.

We have again met an increased allocation of £89,000 (2016: £86,000) towards the Ministries and Mission work of the Church of Scotland (paying by regular standing order) and continued to develop our local mission and outreach programme and pastoral support for members and the parish. This included the stewardship programme. Fabric work during the year incurred a spend of £165,000, £149,000 of which related to the revenue elements of the sanctuary renovation programme. Further fabric costs £42,000 incurred in the year have been capitalised. In addition to the very welcome external grant support for parts of the renovation programme, costs were also met through resources generated in earlier years through the snack bar (£50,000) and nearly new stall (£15,000).

Reflecting the use of reserves generated in earlier years, the net movement in funds was a deficit of £10,000 (2016: surplus of £24,000). Total funds at the year end were £206,000, £114,000 of which is for restricted purposes.

Cash at the year end includes £40,000 held in the Deposit Fund managed by the Church of Scotland Investors Trust, although the average balance during the year was £70,000, earning an average rate of 0.49% (2016: 0.69%). A holding of £5,000 in National Savings and Investment bonds provided an income of £43 (2016: £56), a yield of 0.86% (2016: 1.1%). No target return was set for these investments. Funds with an historic cost of £1,006 are held in the Growth Fund managed by the Church of Scotland Investors Trust. This provided a total return for 2017 of 11.3% (2016: 14.2%) against a benchmark of 11.3%.

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, including an appropriate focus on ‘stewardship’, much of the trustees’ attention 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. As a charity open to all ages, we work with many young and vulnerable people and therefore require that this aspect of our activities is undertaken within an appropriate safeguarding policy context, including the training of volunteers and external background checks on those having direct contact with the vulnerable. A major incident which would result 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 2017 at £91,000 were above this level, but the trustees, as continuation of the cycle of major fabric works ongoing since 1995, intend to use the additional reserves for this purpose.

The charity also has restricted funds of £114,000 which have been provided for the purposes specified in note 13.

Structure, governance and management

The congregation is a Scottish 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

Rev. Robert A Hamilton, Lesley Aitken, Alexander Anderson, Harry Ballantyne, Elizabeth B Ballantyne, Alexander B W Black, Patricia F M Blacklaws, Irene E Bremner, William E T Brooks, J Christine Cassells, Thomas Chambers, Avril R Cockburn, 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, 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, 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, Mark R Millar, 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, Julie Pardoe, Janet T Paterson, Thomas R Paterson, George L Randall, Margaret N S Reid, Elizabeth H Riddell, Elizabeth Robertson, Dan C Russell, Alison J Sefton, E Stewart Sommerville, Isabella M Sorbie, Thomas Sorbie, William Stein, Morag D Stewart BEM, Karen T Taylor, James Thomson, David Walker, William A Watson, David J Watt, Alister G Weighton, 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, William E T Brooks (from 30 April 2017), 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, Mark R Millar (from 30 April 2017), Margaret N S Reid (to 30 April 2017), David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: William E T Brooks (to 30 April 2017), Thomas Cahill (to 30 April 2017), Lynne W Cartwright, Stuart Donald, William Edwards (from 30 April 2017), Catherine I Hamilton (from 30 April 2017), Alfreda Gilchrist (from 30 April 2017), Janette D McGuigan, Mark R Millar (to 30 April 2017), George M Murchison, Andrew J Paul, David B Patterson, Harry A Shaw, Alaine Sommerville, Dianne C Stein, Lynne J Thomson, Gordon Waddell, 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

12 March 2018

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 2017 which are set out on pages 7 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

21 March 2018

Statement of financial activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2017	Total 2016
	£	£	£	£	£
Income and endowments from:					
Donations and legacies (note 1)	178,424	120,601	-	299,025	176,945
Charitable activities (note 2)	6,112	22,681	-	28,793	30,506
Investments (note 3)	-	443	135	578	778
Total income	184,536	143,725	135	328,396	208,229
Expenditure on:					
Raising funds (note 4)	717	9,059	-	9,776	9,938
Charitable activities (note 4)	184,016	144,715	42	328,773	174,946
Total expenditure	184,733	153,774	42	338,549	184,884
Net income before gains on investments	(197)	(10,049)	93	(10,153)	23,345
Net gains on investments (note 8)	-	-	192	192	226
Net income (expenditure)	(197)	(10,049)	285	(9,961)	23,571
Transfers between funds (note 13)	400	(400)	-	-	-
Net movement in funds	203	(10,449)	285	(9,961)	23,571
Total funds brought forward (note 13)	91,150	113,559	10,816	215,525	191,954
Total funds carried forward (note 13)	91,353	103,110	11,101	205,564	215,525

Balance sheet

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2017	Total 2016
	£	£	£	£	£
Fixed assets					
Tangible assets (note 7)	3,488	39,750	-	43,238	3,643
Investments (note 8)	-	-	7,805	7,805	7,613
	<u>3,488</u>	<u>39,750</u>	<u>7,805</u>	<u>51,043</u>	<u>11,256</u>
Current assets					
Stocks	-	263	-	263	976
Debtors (note 9)	5,350	49,982	-	55,332	9,004
Cash at bank / in hand	87,349	31,775	3,296	122,420	203,862
	<u>92,699</u>	<u>82,020</u>	<u>3,296</u>	<u>178,015</u>	<u>213,842</u>
Creditors: Due within one year (note 10)	4,834	18,660	-	23,494	9,573
	<u>87,865</u>	<u>63,360</u>	<u>3,296</u>	<u>154,521</u>	<u>204,269</u>
Net assets (note 11)	<u>91,353</u>	<u>103,110</u>	<u>11,101</u>	<u>205,564</u>	<u>215,525</u>
The funds of the charity:					
Endowment funds				11,101	10,816
Restricted income funds				103,110	113,559
Unrestricted income funds				91,353	91,150
				<u>205,564</u>	<u>215,525</u>
Total charity funds				<u>205,564</u>	<u>215,525</u>

The accounts were approved by the Trustees on 12 March 2018 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.

Third party grants and donations are recognised within the statement of financial activities when the charity is entitled to the income and performance related conditions have been met. Income received in advance of performance related conditions is deferred on the balance sheet and released to the statement of financial activities in line with such conditions being met.

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 upgrade, repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

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 audio visual 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 2017 £	Total 2016 £
Offerings	147,672	-	-	147,672	138,732
Tax recovered on Gift Aid	27,202	-	-	27,202	25,063
Other donations	3,550	120,601	-	124,151	13,150
	178,424	120,601	-	299,025	176,945

Income from donations and legacies was £299,025 (2016: £176,945) of which £178,424 (2016: £166,195) was unrestricted and £120,601 (2016: £10,750) was restricted. No legacies were received in 2017 (2016: £nil).

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
Weddings and funerals	875	-	-	875	950
Coffee mornings	1,341	-	-	1,341	1,635
Snack bar	-	14,439	-	14,439	14,533
Use of premises	3,896	-	-	3,896	4,211
Sunday teas	-	825	-	825	890
Nearly new	-	3,862	-	3,862	4,518
Traidcraft sales	-	3,225	-	3,225	3,439
Life & Work sales	-	330	-	330	330
	6,112	22,681	-	28,793	30,506

Income from charitable activities was £28,793 (2016: £30,506) of which £6,112 (2016: £6,796) was unrestricted and £22,681 (2016: £23,710) was restricted.

3. Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
Dividends	-	-	92	92	149
Deposit interest	-	443	43	486	629
	-	443	135	578	778

Investment income was £578 (2016: £778) of which £nil (2016: £nil) was unrestricted and £578 (2016: £778) was restricted.

4. Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
Raising funds:					
Offering envelopes	717	-	-	717	746
Snack bar	-	5,475	-	5,475	5,670
Traidcraft	-	3,230	-	3,230	3,210
Life & Work	-	354	-	354	312
	717	9,059	-	9,776	9,938
Charitable activities:					
Ministries and mission contribution	88,808	-	-	88,808	86,178
Presbytery dues	2,199	-	-	2,199	2,143
Minister's expenses	4,534	-	-	4,534	4,391
Pulpit supply	100	-	-	100	455
Salaries	20,739	-	-	20,739	17,928
<i>Building costs:</i>					
Fabric repairs and maintenance	30,192	134,504	-	164,696	17,310
Organ maintenance	1,438	-	-	1,438	4,988
Heating and lighting	7,856	-	-	7,856	8,466
Water charges	431	-	-	431	587
Insurances	4,353	-	-	4,353	4,300
Council tax (manse)	2,835	-	-	2,835	2,535
Cleaning materials	298	-	-	298	24
Grounds maintenance	200	714	-	914	-
<i>Mission and outreach:</i>					
Printing and stationery	2,709	-	-	2,709	808
Stewardship programme	7,931	-	-	7,931	-
Worship support and outreach	2,874	5,806	42	8,722	10,198
Young people	790	-	-	790	991
Minibus hire	-	-	-	-	825
Flowers	-	2,691	-	2,691	2,500
Depreciation	1,387	1,000	-	2,387	2,347
Other costs	4,342	-	-	4,342	7,972
	184,016	144,715	42	328,773	174,946

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 identified separately. Expenditure on charitable activities was £328,773 (2016: £174,946) of which £184,016 (2016: £162,625) was unrestricted and £144,757 (2016: £12,321) was restricted.

5. Staff numbers and costs

	Total 2017 £	Total 2016 £
Wages and salaries	20,739	17,928
Social security and pension costs	-	-
	20,739	17,928

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

	Total 2017	Total 2016
Pastoral assistance	1	1
Music	1	1
Premises maintenance	3	2
	5	4

No employee had benefits in excess of £50,000 (2016: none).

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 £26,644 (2016: £26,380) and the maximum stipend (in the fifth and subsequent years of service) was £32,743 (2016: £32,419).

6. Trustee remuneration and related party transactions

During the year one trustee (2016: one) received reimbursement of expenses incurred totaling £7,368 (2016: £6,624). Those expenses include council tax. Four trustees waived expenses totalling £530 (2016: £625). The following trustees received remuneration for services indicated: Robert Kinniburgh (as church officer) £3,515 (2016: £3,395); David Walker (as relief organist) £231 (2016: £375); Gordon Lind (as relief organist) £154 (2016: £75); Mairi Mitchell (as relief cleaner) £876 (2016: £286); Jean Kinniburgh (as relief cleaner) £363 (2016: £nil).

During the year a total of £58,487 (2016: £53,567) was donated by the charity's trustees.

7. Tangible fixed assets

	Plant & equipment	Computer copying & AV equipment	Total
	£	£	£
Cost			
1 January 2017	8,825	18,306	27,131
Additions	2,232	39,750	41,982
Disposals	-	-	-
	11,057	58,056	69,113
Accumulated depreciation			
1 January 2017	8,182	15,306	23,488
Charge for year	1,387	1,000	2,387
Eliminated on disposals	-	-	-
	9,569	16,306	25,875
31 December 2017			
Net book value			
31 December 2017	1,488	41,750	43,238
31 December 2016	643	3,000	3,643

8. Investments

	2017	2016
	£	£
At 1 January 2016	7,613	7,387
Unrealised gain	192	226
	7,805	7,613
	7,805	7,613
The following investments are held:		
National Savings & Investments: income bond	5,000	5,000
Church of Scotland Investor's Trust: Growth fund units	2,805	2,613
	7,805	7,613
	7,805	7,613
Investments at cost	6,006	6,006

9. Debtors

	2017	2016
	£	£
Gift Aid tax refund due	2,500	5,600
Other debtors and prepayments	52,832	3,404
	<u>55,332</u>	<u>9,004</u>

10. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accrued expenses and deferred income	22,900	8,103
Other creditors	594	1,470
	<u>23,494</u>	<u>9,573</u>

11. Analysis of net assets among funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Tangible fixed assets	3,488	-	39,750	-	43,238
Investments	-	-	-	7,805	7,805
Current assets	58,573	34,126	82,020	3,296	178,015
Current liabilities	(4,834)	-	(18,660)	-	(23,494)
	<u>57,227</u>	<u>34,126</u>	<u>103,110</u>	<u>11,101</u>	<u>205,564</u>
31 December 2017	57,227	34,126	103,110	11,101	205,564

12. Volunteers

In common with all congregations of the Church of Scotland, the Congregation benefits from the contribution made by volunteers who give of 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. Movement in funds

	1 January 2017	Incoming resources	Outgoing resources	Transfers	31 December 2017
	£	£	£	£	£
Endowment funds:					
Miss N Clelland (Fabric)	266	1	-	-	267
Miss M Freeland (Fabric)	534	3	-	-	537
Miss M Jack (Fabric)	712	3	-	-	715
Mrs J M Alston (The Guild)	886	5	-	-	891
Mrs C Gray (The Guild)	355	1	-	-	356
Mrs J Scott (The Guild)	171	12	-	-	183
Mrs J Scott (Sunday School)	155	11	-	-	166
Miss G Smith (Sunday School)	2,226	18	-	-	2,244
Miss M C Clelland (Sunday School)	56	-	-	-	56
Mrs J M Alston (Congregational)	493	33	-	-	526
Miss A Clelland (Congregational)	554	4	-	-	558
Mr A Henderson (Benevolence)	3,216	228	42	-	3,402
Mr J Russell (Congregational)	1,192	8	-	-	1,200
	<u>10,816</u>	<u>327</u>	<u>42</u>	<u>-</u>	<u>11,101</u>
Restricted funds:					
Flower fund	1,274	2,850	2,691	-	1,433
Projects fund	17,239	9,098	20,933	-	5,404
Snack bar	62,450	14,499	5,475	(50,000)	21,474
Floodlighting	-	1,314	-	-	1,314
Sanctuary renovation	-	109,000	119,250	50,000	39,750
Congregation organisations	3,307	6,581	5,425	(400)	4,063
Memorial bequests	29,289	383	-	-	29,672
	<u>113,559</u>	<u>143,725</u>	<u>153,774</u>	<u>(400)</u>	<u>103,110</u>
Unrestricted funds:					
General fund	52,024	184,536	184,733	5,400	57,227
Reserve fund (designated)	39,126	-	-	(5,000)	34,126
	<u>91,150</u>	<u>184,536</u>	<u>184,733</u>	<u>400</u>	<u>91,353</u>
Total funds	<u>215,525</u>	<u>328,588</u>	<u>338,549</u>	<u>-</u>	<u>205,564</u>

Transfers

The analysis above includes transfers between funds, consistent with the original purpose for which funds were established. Transfers include donations from congregational organisations (CAMEO, £500, and Senior Circle, £100) to the general fund and a donation from general funds to a congregational organisation (Rosebuds, £200).

Endowment funds

These funds are held for specific purposes, as indicated, from which only the accumulated income may be spent.

Restricted funds

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

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

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

Floodlighting: Donation from North Lanarkshire Council towards maintenance of external floodlights.

Sanctuary renovation: Fund established in 2017 in connection with third party support for costs associated with sanctuary works.

Congregation organisations: Amounts raised by or donated to various Congregation organisations (Sunday Club and Bible Class, Senior Circle, CAMEO and Rosebuds).

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

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 a major item of expenditure.

14. Collections for third parties

	2017	2016
	£	£
Christian Aid	797	2,290
PoppyScotland	998	992
Tearfund	1,256	-
Glasgow Street Pastors	929	-
Mary's Meals	-	390
Work Place Chaplaincy Scotland	-	800
Tabeetha School, Jaffa, Israel	-	1,200
St Andrew's Hospice Capital Appeal	120	644
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