



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

Trustees' report and accounts

Year ended 31 December 2018

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 2018. 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

During 2018 we continued our practice of assembling together for regular worship and other activities, mainly through our various organisations. The main diet of worship is of course on a Sunday morning and the attendance by members and others continues as a source of encouragement. In Summer 2018 we introduced Café Church over a period of six weeks and this initiative, aligned to our programme of other Summer activities, was welcomed by those attending. During the course of last year, 13 new members were added to our Roll, offset by 19 removals – mainly through death – giving a membership of 704 at the year end. There were 10 Baptisms, 12 Weddings and 34 Funerals. Our Minister, the Revd. Robert Hamilton, was absent for part of the year through illness and the Trustees are grateful for the support by the Revd. Maxine Buck during this time.

In the Gospels, Christ is recorded as taking himself away from time to time, sometimes on his own and at other times with others. One significant moment was a time when he went off with three of his closest friends up a mountain where and when he had an opportunity to both reflect on the past as his father showed how pleased he was in him and look to the future, to that great day beyond the tomb when the hope and promises of God were realised on the very first Easter Sunday. In every aspect of life, from work and family through to faith and the life of the Kirk, it is important to step out of the routine to reflect on the past and look with a renewed hope and vigour to the future and whatever it holds.

Reports such as this one have quite rightly focused on statistics - accounts reflecting on the financial situation of a congregation and numbers reflecting on everything from those associated with the congregation on the Roll through to such significant events as baptisms, weddings and funerals. All of these give some indication as to what is happening in the life of a congregation and how busy and active the ministry might be. The old QV (Quinquennial Visitation) focused on statistics amongst other things, but that focus was very much on the past in what the congregation had been doing. A key area of the Local Church Review is a look to the future and planning for the future. This past year, 2018, saw the Local Church Review of this congregation which allowed time to reflect on the successes and challenges of the past as well as the opportunities and challenges of the future. In a year that saw the completion of the sanctuary project at its beginning it was a more than appropriate moment to look at how the future worship, work and witness might continue to be developed.

The nine headings used to assess the past and help to shape the future have provided a framework to build on the past.

● Mission

Build on the success of "Kidzone", a club for children in Victoria Primary School which is located in a part of the parish where the only contact is through card delivery at Christmas, Easter and other times and through Funerals/ Weddings.

● **Community**

Following on from the refurbishment of the Sanctuary which led to the installation of AV and IT equipment in the Session Room and Blue Room (a lounge upstairs) there is a recognised opportunity to expand the use of the halls for greater community use, from small meetings with use of IT and AV facilities through to larger groups in the hall. There is a growing need for hall and meeting space in the community through Council cutbacks and staff shortages. This is one way that the church could help. The halls are used well in the evenings but less so during the day, so the plan would be to publicise the facilities available through the creation of a leaflet giving details of facilities available which will be made available to groups in and around the parish, as well as those visiting the premises for other reasons, and a greater contact with other voluntary organisations through VANL, an organisation bringing together voluntary groups in the area.

● **Ecumenical/wider church relationships**

Increase a greater involvement in the Airdrie Council of Churches and other congregations in the town through involvement in planning joint events and attending them. Two new ministries in the Town will hopefully open up the way for a greater working together.

● **The Poor**

Conduct an audit of community/parish needs, challenges, strengths and opportunities to ensure that existing activities and any future developments are in line with the needs of the community.

● **The whole people of God**

Create and sustain an all age active church where all have a voice and all have a part to play. This will be an opportunity to participate in the Year of Young People albeit during session 2018 – 2019. This will be through: the work of the newly set up Nurture and Support Group in the planning of a programme of events, experiences and resources (with the help of the toolkit provided by Mission and Discipleship Council); working closely with the Bible Class and Sunday Club in looking at what it means to nurture children and young people in faith, using the resource *How will our children have faith?*; and continuing to develop a sharing in the conduct of worship, but seeing how there might be a greater participation from children and young people.

● **Dynamic congregation**

Seeking to be a “dynamic congregation” will involve working on initiatives already mentioned (under mission, service, the poor, fellowship and discipleship) ensuring that the sharing of the good news might be extended beyond the congregation. This will involve: the creation of a course exploring the faith being held in the community itself which could build upon contacts made through the Kid’s Club and Holiday Club; building on partnerships already made through those who use the hall; and in seeing how the congregation might be equipped in sharing the “Good News”.

● **Mixed economy (ministry and leadership)**

It is hoped that the work with children and young people as well as the support of new members will in time will encourage a greater involvement in all areas of church life including leadership roles which will also help with succession planning.

● **Financial Responsibility**

Following on from another successful Stewardship Programme there will be a follow-up at a future date. The lack of response from a number of members to this flags up the challenge of those on the Roll who have shown no interest in the life of the church, an area the Parish and Congregational Group will be looking at.

● Buildings

Ensure that the buildings are welcoming and fit for purpose. Over the next five years will be a time to reflect on the use of the buildings to ensure that they are welcoming and fit for purpose. It is anticipated that the audit of the parish will help with this. A Hall Steering Group will be set up to give consideration to how entry to the halls and the halls themselves look to those visiting, in particular, for the first time.

There is a lot to celebrate in the breadth of the gifts of the people of God as well as the depth of their commitment at The New Wellwynd Parish Church but in an ever-changing world and Kirk there are many challenges which can be turned into opportunities to continue to develop the worship, work and witness of a living, breathing family of faith.

Financial review

Income for 2018 was £218,000, down £110,000 on the prior year, reflecting the significant level of restricted purpose grants in 2017. While no direct stewardship activities were undertaken during the year, the impact of the stewardship programme undertaken in Summer 2017 continued to have an effect with a continuing increase in income for unrestricted purposes, enhanced levels of giving under Gift Aid on which income tax can be reclaimed and, notably, a switch in the profile of offerings from use of envelopes for offerings to bank standing orders.

Our contribution towards the Ministries and Mission of the Church of Scotland was £93,000, compared to £89,000 for the prior year, and this was paid over by regular standing order. This contribution was our single largest expense. With the completion of the sanctuary project at the end of 2017, only routine fabric maintenance was incurred as a revenue expense, although we did incur capital expenditure of £42,000 on the replacement and upgrade of the boiler for halls heating. This was funded from our own accumulated resources. In accordance with our plans, increased spend was incurred on aspects of our mission and outreach; this included the introduction of internet connectivity in our halls, the revamp of our website and, towards the end of 2018, the introduction of live streaming of our worship services.

There was a positive net movement on funds of £15,000 (2017, £10,000 deficit), bringing net funds at the year end to £221,000 (2017, £206,000). £116,000 of these funds is held for restricted purposes; £67,000 of funds are held as tangible fixed assets supported through a mixture of restricted and unrestricted purpose monies.

Cash held at the year end includes £50,000 held in the Deposit Fund managed by the Church of Scotland Investors Trust, although the average balance during the year was slightly lower than this, earning an average return of 0.59% (2017, 0.49%). A holding of £5,000 in National Savings and Investment bonds provided an income of £51 (2017, £43), a yield of 1.02% (2017, 0.86%). No target rate was set for these funds. Funds with an historic cost of £1,006 are held by Church of Scotland Investors Trust. These provided a total return for 2018 of 0.22% (2017, 11.3%) against a benchmark of (3.4%).

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 different 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 £60,000. Unrestricted reserves (not designated for fabric purposes) at 31 December 2018 at £71,000 were above this level, but the trustees, as continuation of the cycle of major fabric and other works ongoing since 1995, intend to use the additional reserves for this purpose.

The charity also has restricted purpose funds of £116,000 which have been provided for the objectives 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

Revd. Robert A Hamilton, Revd. Maxine Buck (30 August to 28 October 2018) 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 (to 2 July 2018), Jeremiah Ferguson, Matthew A Fleming, Robert W Forrest, Robert S Frame (to 4 December 2018), Grace T S Frame, Linda Francis, William T Gaines (to 5 September 2018), 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 (to 21 December 2018), 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 (to 5 September 2018), 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, 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 (to 4 June 2018), David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: Lynne W Cartwright, Stuart Donald, William Edwards (to 13 May 2018), Catherine I Hamilton, Janette D McGuigan, Elaine Myers (from 13 May 2018), George M Murchison, Andrew J Paul, David B Patterson, Harry A Shaw, Elaine 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

18 March 2019

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 2018 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

25 March 2019

Statement of financial activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2018	Total 2017
	£	£	£	£	£
Income and endowments from:					
Donations and legacies <i>(note 1)</i>	181,600	8,295	-	189,895	299,025
Charitable activities <i>(note 2)</i>	8,421	18,968	-	27,389	28,793
Investments <i>(note 3)</i>	-	360	144	504	578
Total income	190,021	27,623	144	217,788	328,396
Expenditure on:					
Raising funds <i>(note 4)</i>	650	6,501	-	7,151	9,776
Charitable activities <i>(note 4)</i>	175,568	19,632	-	195,200	328,773
Total expenditure	176,218	26,133	-	202,351	338,549
Net income before gains on investments	13,803	1,490	144	15,437	(10,153)
Net (losses) gains on investments <i>(note 8)</i>	-	-	(99)	(99)	192
Net income (expenditure)	13,803	1,490	45	15,338	(9,961)
Transfers between funds <i>(note 13)</i>	(270)	797	(527)	-	-
Net movement in funds	13,533	2,287	(482)	15,338	(9,961)
Total funds brought forward <i>(note 13)</i>	91,353	103,110	11,101	205,564	215,525
Total funds carried forward <i>(note 13)</i>	104,886	105,397	10,619	220,902	205,564

Balance sheet

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2018	Total 2017
	£	£	£	£	£
Fixed assets					
Tangible assets <i>(note 7)</i>	35,570	31,110	-	66,680	43,238
Investments <i>(note 8)</i>	-	-	7,706	7,706	7,805
	35,570	31,110	7,706	74,386	51,043
Current assets					
Stocks	-	580	-	580	263
Debtors <i>(note 9)</i>	8,862	62	-	8,924	55,332
Cash at bank / in hand	67,006	77,635	2,913	147,554	122,420
	75,868	78,277	2,913	157,058	178,015
Creditors: Due within one year <i>(note 10)</i>	6,552	3,990	-	10,542	23,494
	69,316	74,287	2,913	146,516	154,521
Net assets <i>(note 11)</i>	104,886	105,397	10,619	220,902	205,564
The funds of the charity:					
Endowment funds				10,619	11,101
Restricted income funds				105,397	103,110
Unrestricted income funds				104,886	91,353
Total charity funds				220,902	205,564

The accounts were approved by the Trustees on 18 March 2019 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 2018 £	Total 2017 £
Offerings	148,642	-	-	148,642	147,672
Tax recovered on Gift Aid	28,687	-	-	28,687	27,202
Other donations	4,271	8,295	-	12,566	124,151
	181,600	8,295	-	189,895	299,025

Income from donations and legacies was £189,895 (2017: £299,025) of which £181,600 (2017: £178,424) was unrestricted and £8,295 (2017: £120,601) was restricted. No legacies were received in 2018 (2017: £nil).

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
Weddings and funerals	2,700	-	-	2,700	875
Coffee mornings	1,356	-	-	1,356	1,341
Snack bar	-	12,606	-	12,606	14,439
Use of premises	4,365	-	-	4,365	3,896
Sunday teas	-	1,046	-	1,046	825
Nearly new	-	3,617	-	3,617	3,862
Traidcraft sales	-	1,393	-	1,393	3,225
Life & Work sales	-	306	-	306	330
	8,421	18,968	-	27,389	28,793

Income from charitable activities was £27,389 (2017: £28,793) of which £8,421 (2017: £6,112) was unrestricted and £18,968 (2017: £22,681) was restricted.

3. Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
Dividends	-	-	93	93	92
Deposit interest	-	360	51	411	486
	-	360	144	504	578

Investment income was £504 (2017: £578) of which £nil (2017: £nil) was unrestricted and £504 (2017: £578) was restricted.

4. Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
Raising funds:					
Offering envelopes	650	-	-	650	717
Snack bar	-	4,792	-	4,792	5,475
Traidcraft	-	1,409	-	1,409	3,230
Life & Work	-	300	-	300	354
	650	6,501	-	7,151	9,776
Charitable activities:					
Ministries and mission contribution	92,622	-	-	92,622	88,808
Presbytery dues	2,427	-	-	2,427	2,199
Minister's expenses	3,802	-	-	3,802	4,534
Pulpit supply	415	-	-	415	100
Salaries	20,068	-	-	20,068	20,739
<i>Building costs:</i>					
Fabric repairs and maintenance	14,085	-	-	14,085	164,696
Organ maintenance	1,029	-	-	1,029	1,438
Heating and lighting	8,000	-	-	8,000	7,856
Water charges	858	-	-	858	431
Insurances	4,350	-	-	4,350	4,353
Council tax (manse)	2,937	-	-	2,937	2,835
Cleaning and other materials	642	-	-	642	298
Grounds maintenance	587	-	-	587	914
<i>Mission and outreach:</i>					
Printing and stationery	1,390	-	-	1,390	2,709
Stewardship programme	-	-	-	-	7,931
Worship support and outreach	7,444	5,944	-	13,388	8,722
Young people	452	-	-	452	790
Flowers	-	2,989	-	2,989	2,691
Depreciation	10,201	10,305	-	20,506	2,387
Other costs	4,259	394	-	4,653	4,342
	175,568	19,632	-	195,200	328,773

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 £195,200 (2017: £328,773) of which £175,568 (2017: £184,016) was unrestricted and £19,632 (2017: £144,757) was restricted.

5. Staff numbers and costs

	Total 2018 £	Total 2017 £
Wages and salaries	20,068	20,739
Social security and pension costs	-	-
	20,068	20,739

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

	Total 2018	Total 2017
Pastoral assistance	1	1
Music	1	1
Premises maintenance	2	3
	4	5

No employee had benefits in excess of £50,000 (2017: 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 £27,044 (2017: £26,644) and the maximum stipend (in the fifth and subsequent years of service) was £33,234 (2017: £32,743).

6. Trustee remuneration and related party transactions

During the year one trustee (2017: one) received reimbursement of expenses incurred totaling £6,543 (2017: £7,368). Those expenses include council tax. Four trustees waived expenses totalling £557.00 (2017: Four, £530). The following trustees received remuneration for services indicated: Robert Kinniburgh (as church officer) £3,640 (2017: £3,515); David Walker (as relief organist) £154 (2017: £231); Gordon Lind (as relief organist) £77 (2017: £154); Mairi Mitchell (as cleaner) £3,185 (2017: £876); Jean Kinniburgh (as relief cleaner) £nil (2017: £363). Fabric repairs and maintenance includes £1,052 paid to a firm in which Kenneth G Davidson and Wilma Davidson have a controlling interest.

During the year a total of £59,368 (2017: £58,487) was donated by the charity's trustees.

7. Tangible fixed assets

	Plant & equipment	Computer copying & AV equipment	Total
	£	£	£
Cost			
1 January 2018	11,057	58,056	69,113
Additions	42,283	1,665	43,948
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 December 2018	53,340	59,721	113,061
	<hr/>	<hr/>	<hr/>
Accumulated depreciation			
1 January 2018	9,569	16,306	25,875
Charge for year	9,201	11,305	20,506
Eliminated on disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 December 2018	18,770	27,611	46,381
	<hr/>	<hr/>	<hr/>
Net book value			
31 December 2018	34,570	32,110	66,680
	<hr/>	<hr/>	<hr/>
31 December 2017	1,488	41,750	43,238
	<hr/>	<hr/>	<hr/>

8. Investments

	2018	2017
	£	£
At 1 January 2017	7,805	7,613
Unrealised (loss) gain	(99)	192
	<hr/>	<hr/>
	7,706	7,805
	<hr/>	<hr/>
The following investments are held:		
National Savings & Investments: income bond	5,000	5,000
Church of Scotland Investor's Trust: Growth fund units	2,706	2,805
	<hr/>	<hr/>
	7,706	7,805
	<hr/>	<hr/>
Investments at cost	6,006	6,006
	<hr/>	<hr/>

9. Debtors

	2018	2017
	£	£
Gift Aid tax refund due	6,000	2,500
Other debtors and prepayments	2,924	52,832
	<u>8,924</u>	<u>55,332</u>

10. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accrued expenses and deferred income	10,148	22,900
Other creditors	394	594
	<u>10,542</u>	<u>23,494</u>

11. Analysis of net assets among funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Tangible fixed assets	35,570	-	31,110	-	66,680
Investments	-	-	-	7,706	7,706
Current assets	41,742	34,126	78,277	2,913	157,058
Current liabilities	(6,552)	-	(3,990)	-	(10,542)
	<u>70,760</u>	<u>34,126</u>	<u>105,397</u>	<u>10,619</u>	<u>220,902</u>
31 December 2018	<u>70,760</u>	<u>34,126</u>	<u>105,397</u>	<u>10,619</u>	<u>220,902</u>

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 2018	Incoming resources	Outgoing resources	Transfers	31 December 2018
	£	£	£	£	£
Endowment funds:					
Miss N Clelland (Fabric)	267	1	-	-	268
Miss M Freeland (Fabric)	537	3	-	(240)	300
Miss M Jack (Fabric)	715	4	-	-	719
Mrs J M Alston (The Guild)	891	5	-	-	896
Mrs C Gray (The Guild)	356	2	-	-	358
Mrs J Scott (The Guild)	183	4	4	-	183
Mrs J Scott (Sunday School)	166	4	4	-	166
Miss G Smith (Sunday School)	2,244	20	-	-	2,264
Miss M C Clelland (Sunday School)	56	-	-	-	56
Mrs J M Alston (Congregational)	526	11	11	-	526
Miss A Clelland (Congregational)	558	4	-	(76)	486
Mr A Henderson (Benevolence)	3,402	75	80	-	3,397
Mr J Russell (Congregational)	1,200	11	-	(211)	1,000
	11,101	144	99	(527)	10,619
Restricted funds:					
Flower fund	1,433	2,970	2,989	-	1,414
Projects fund	5,404	6,363	2,659	-	9,108
Snack bar	21,474	12,606	4,792	-	29,288
Floodlighting	1,314	-	-	-	1,314
Memorial bench	-	593	1,120	527	-
Sanctuary renovation	39,750	-	9,750	-	30,000
Congregation organisations	4,063	4,752	4,823	270	4,262
Memorial bequests	29,672	339	-	-	30,011
	103,110	27,623	26,133	797	105,397
Unrestricted funds:					
General fund	57,227	190,021	176,218	(270)	70,760
Reserve fund (designated)	34,126	-	-	-	34,126
	91,353	190,021	176,218	(270)	104,886
Total funds	205,564	217,788	202,450	-	220,902

Transfers

The analysis above includes transfers between funds, consistent with the original purpose for which funds were established. Transfers include a donation from a congregational organisation (Senior Circle, £130) to the general fund and a donation from general funds to a congregational organisation (Sunday Club, £400), together with the

application of accumulated income on endowment funds against the balance of cost for the memorial bench (£527).

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.

Memorial bench: Single purpose and time-limited fund to purchase a bench in memory of those members of the Congregation who gave their lives during World War I on the one hundredth anniversary of the cessation of hostilities.

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

	2018	2017
	£	£
Christian Aid	1,723	797
PoppyScotland	1,529	998
Tearfund	-	1,256
Glasgow Street Pastors	-	929
Mary's Meals	300	-
Mercy Ships	1,080	-
Scotty's Little Soldiers	250	-
Glasgow City Mission	646	-
St Andrew's Hospice Capital Appeal	409	120
	<hr/>	<hr/>