

Scottish charity
SC012944

Congregational reference
17/1082

www.newwellwynd.org.uk

**THE NEW WELLWYND
PARISH CHURCH OF SCOTLAND AIRDRIE**

*Trustees' Report and Accounts
Year ended 31 December 2019*

Trustees' Report and Accounts Year ended 31 December 2019

The trustees present their annual report and accounts of the charity for the year ended 31 December 2019.

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

*"The church is not a building;
the church is not a steeple;
the church is not a resting place;
the church is a people."*

This verse from a very simple children's song conveys a powerful and poignant message to the church. The church is Christ's body on earth which means that it is alive – living and breathing the life of Christ in the life of God's world. The buildings of The New Wellwynd, both the halls and the sanctuary, are well looked after and have not only been kept in good repair down through the years they have also been updated and developed. This is an ongoing process with a small group looking both at the use of the halls and the facilities the halls provide. Having said this, and placed importance on the buildings, the people of God do not serve the building, but seek to develop ways of ensuring that the buildings serve the people of God and the purposes of God.

The church is God's people assembled together and God's people sent out and the building space at The New Wellwynd is used to continue to develop the worship, work and witness in both the church and the parish and a phrase used at Baptism helps to focus on what that means:

*"With God's help,
we will live out our baptism
as a loving community in Christ:
nurturing one another in faith,
upholding one another in prayer,
and encouraging one another in service."*

As a "loving community", the church is encouraged to follow the example of Christ of enjoying friendship and fellowship with each other and with the community around. There are plenty of opportunities to do that with the Snack Bar and monthly Coffee Morning. There is also the tea fellowship after worship involving all ages and the weekly Sunday Club and Bible Class. Developing a loving community in recent times has led to a focus on what it means to nurture one another in faith. The development of Lenten Bible studies, "homework" to continue reflection on the theme developed in worship and more detailed sheets given out during Advent. The Sunday Club and Bible Class moving onto *Roots on the Web* as a basis for material on a Sunday has allowed all ages to focus on the same theme to hopefully encourage dialogue at home around Biblical stories and themes. The development of live streaming of our worship has assisted members and others connecting with us.

Developing a loving community and a family where all are nurtured and all are nurturing each other are areas of development being led by Laura Digan, who was appointed as Pastoral Assistant during 2019. She is building on the work already established with *Kidzone*, the after school club at Victoria Primary School and *Stepping Stones*, a drop-in bereavement support group. She is also looking at encouraging evenings bringing together people of all ages in the church as well as looking to develop a group for parents and babies, with an aim of an introduction to faith and Bible stories. This work is targeted towards the gathered congregation as well as the community around in the parish which the congregation seeks to serve.

This loving community seeks to be there for the immediate community and the community around which has seen involvement through the minister and others in support both pastoral and otherwise with 50 funerals (20 of whom were members), four weddings, 15 baptisms, four confirmations and six admissions. This is alongside visits to members at home by the minister and elders. These include a number of home communions which extends worship to those who are unable to be present with us.

Prayer continues to be at the heart of congregational life with opportunities for prayer within worship on a Sunday morning and prayer for named individuals on a Friday morning. The congregation continue to be encouraged to pray for each other and for the worship, work and witness of the church with the help of prayer

points in the monthly magazine which goes out to the congregation and is also posted on the website.

With the most recent stewardship programme a distant memory, the spirit of it continues in the encouragement given to people of all ages to be involved in the wider work and worship within the church. Weekly volunteers and others from different generations continue to contribute to worship on a Sunday which has proven to be an enriching experience – reading the Bible, leading prayers, and contributing in other ways. The gifts of the wider congregation continue to be encouraged with the development of the opportunities mentioned earlier and the prospect of new ventures in the future.

Living out baptism involves individuals and the congregation as a whole with nurture, prayer and encouragement at the very heart. The question now to be tackled is how to encourage more of the congregation to be involved in all of this which will become a future focus.

The Nurture Group, Parish and Congregational Development Group, Worship Group and Finance Committee are all involved in what the office-bearers, members are seeking to do in the name of Christ in the planning and in the budgeting ensuring that current and future needs are met both within the congregation and in the parish.

*“I am the church! You are the church!
We are the church together!
All who follow Jesus,
all around the world!
Yes, we're the church together!”*

FINANCIAL REVIEW

While total income in 2019 – at £223,000 – shows a small increase on the previous year, there were a number of changes in the components of this income. A fall in net membership in recent years has meant that donations through offerings fell to £142,000 during 2019, a reduction of £7,000 on the previous year. This was offset by unrestricted legacies of £10,000 from the estates of Mr Alistair Wynnes and Mrs Nancy Nelson, and the trustees acknowledge the generosity of these former members in supporting the congregation in this way.

For the second year, just under two thirds of offerings were received by way of bank standing order or lump sum donation, rather than through offerings during weekly worship. Continued recoveries of tax on donations made under the Gift Aid scheme remained vital to our overall income.

Our contribution to the ministries and mission scheme of the Church of Scotland was £99,000, an increase of £6,000 on 2018. This contribution – paid in full over 10 months – funds ministry at The

New Wellwynd, and contributes to ministry and activities of the national Church elsewhere.

In support of our activities, the maintenance of the fabric of our buildings continued during the year, with £7,000 incurred on the restoration of the rose window in the west gable of the sanctuary. The window was installed as a memorial following World War I and this work was the first substantive renovation since that time. External repair works on the bell tower at £5,000 were generously covered by an anonymous donation from a member.

There was a positive net movement of £6,000 (2018, £16,000) on funds, bringing funds held at the year end to £227,000 (2018, £221,000). £121,000 of these funds are held for restricted purposes (2018, £116,000); £50,000 of restricted and unrestricted funds are held as tangible fixed assets (2018, £67,000).

Cash held at the year end includes £50,000 held in the Deposit Fund managed by the Church of Scotland Investors Trust, earning a return of 0.84% (2018, 0.59%). Holdings of £5,000 in National Savings and Investment bonds provided an income for endowment purposes of £57 (2018, £59), a yield of 1.1% (2018, 1.02%). No target rates were set for these funds. Funds with an historic cost of £1,006 are held in the Church of Scotland Investors Trust Growth Fund. These provided a total return for 2019 of 17.04% (2018, 0.22%) against a benchmark of 17.02%.

Following an evaluation of current and likely future running costs, towards the end of 2019 relevant permissions were obtained for the purchase of a new manse and the sale of the current property held on our behalf by the Church of Scotland General Trustees. This activity was underway at the time of this report.

RISK MANAGEMENT

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and at a local level, is dependent 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 is likely to 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 maintenance expenditure. This equates to approximately £60,000. Unrestricted reserves (not designated for fabric purposes) at 31 December 2019 at £72,000 were above this level, but the trustees intend to use additional reserves, together with those held for related designated and restricted purposes in continuation of capital upgrade works ongoing in recent years in support of our missional purpose.

The charity has restricted purpose funds of £110,000 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 renewable 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, 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 (to 25 September 2019), Jeremiah Ferguson, Julie Fleming, Matthew A Fleming, Robert W Forrest, Grace T S Frame, Linda Francis, 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, H Elaine McGuire (from 31 March 2019), 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, Janet T Paterson (to 7 May 2019), 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 (to 1 July 2019), 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, David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: Lynne W Cartwright, Stuart Donald, Alfreda Gilchrist, Catherine I Hamilton, Janette D McGuigan, Elaine Myers, 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

16 March 2020

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 2019 which are set out on pages 6 to 16.

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

1 April 2020

Statement of financial activities

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2019 Total £'000	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2018 Total £'000
Income and endowments from:								
Donations and legacies (<i>note 1</i>)	182	12	-	194	182	8	-	190
Charitable activities (<i>note 2</i>)	7	21	-	28	8	19	-	27
Investments (<i>note 3</i>)	-	1	-	1	-	1	-	1
	—	—	—	—	—	—	—	—
Total income	189	34	-	223	190	28	-	218
	—	—	—	—	—	—	—	—
Expenditure on:								
Raising funds (<i>note 4</i>)	1	7	-	8	1	6	-	7
Charitable activities (<i>note 4</i>)	186	23	-	209	175	20	-	195
	—	—	—	—	—	—	—	—
Total expenditure	187	30	-	217	176	26	-	202
	—	—	—	—	—	—	—	—
Net income before gains on investments	2	4	-	6	14	2	-	16
Net gains (losses) on investments (<i>note 8</i>)	-	-	-	-	-	-	-	-
	—	—	—	—	—	—	—	—
Net income (expenditure)	2	4	-	6	14	2	-	16
Transfers between funds	(1)	1	-	-	-	-	-	-
	—	—	—	—	—	—	—	—
Net movement in funds	1	5	-	6	14	2	-	16
Total funds brought forward	105	105	11	221	91	103	11	205
	—	—	—	—	—	—	—	—
Total funds carried forward	106	110	11	227	105	105	11	221
	—	—	—	—	—	—	—	—

Balance sheet

	Unrestricted Funds £'000	Restricted funds £'000	Endowment funds £'000	2019 Total £'000	2018 Total £'000
Fixed assets					
Tangible fixed assets (<i>note 7</i>)	29	21	-	50	67
Investments (<i>note 8</i>)	-	-	8	8	8
	—	—	—	—	—
	29	21	8	58	75
	—	—	—	—	—
Current assets					
Stocks	1	-	-	1	1
Debtors (<i>note 9</i>)	9	-	-	9	9
Cash at bank and in hand	70	90	3	163	147
	—	—	—	—	—
Total current assets	80	90	3	173	157
Creditors: due within one year (<i>note 10</i>)	(3)	(1)	-	(4)	(11)
	—	—	—	—	—
Net current assets	77	89	3	169	146
	—	—	—	—	—
Net assets (<i>note 11</i>)	106	110	11	227	221
	—	—	—	—	—
The funds of the charity:					
Endowment funds				11	11
Restricted income funds				110	105
Unrestricted income funds				106	105
				—	—
Total charity funds				227	221
				—	—

The accounts were approved by the trustees on 16 March 2020 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 General Trustees of the Church of Scotland. 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

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2019 Total £'000	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2018 Total £'000
1. Donations and legacies								
Offerings	142	-	-	142	149	-	-	149
Legacies	10	-	-	10	-	-	-	-
Tax recoveries on Gift Aid	27	-	-	27	29	-	-	29
Value of donated goods	-	5	-	5	-	-	-	-
Other donations	3	7	-	10	4	8	-	12
	—	—	—	—	—	—	—	—
	182	12	-	194	182	8	-	190
	—	—	—	—	—	—	—	—
2. Income from charitable activities								
Weddings and funerals	1	-	-	1	3	-	-	3
Coffee mornings	1	-	-	1	1	-	-	1
Snack bar	-	13	-	13	-	13	-	13
Use of premises	5	-	-	5	4	-	-	4
Sunday teas	-	-	-	-	-	1	-	1
Nearly new	-	6	-	6	-	4	-	4
Traidcraft sales	-	2	-	2	-	1	-	1
	—	—	—	—	—	—	—	—
	7	21	-	28	8	19	-	27
	—	—	—	—	—	—	—	—
3. Investment income								
Dividends	-	-	-	-	-	-	-	-
Deposit interest	-	1	-	1	-	1	-	1
	—	—	—	—	—	—	—	—
	-	1	-	1	-	1	-	1
	—	—	—	—	—	—	—	—

The New Wellwynd Parish Church of Scotland Airdrie
Report and accounts 2019

	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2019 Total £'000	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	2018 Total £'000
4. Analysis of expenditure								
Raising funds:								
Offering envelopes	1	-	-	1	1	-	-	1
Snack bar	-	5	-	5	-	5	-	5
Traidcraft	-	2	-	2	-	1	-	1
	—	—	—	—	—	—	—	—
	1	7	-	8	1	6	-	7
	—	—	—	—	—	—	—	—
Charitable activities:								
Ministries and mission contribution	99	-	-	99	93	-	-	93
Presbytery dues	3	-	-	3	2	-	-	2
Minister's expenses	4	-	-	4	4	-	-	4
Pulpit supply	-	-	-	-	-	-	-	-
Salaries	19	-	-	19	20	-	-	20
<i>Building costs:</i>								
Fabric repairs and maintenance	20	5	-	25	14	-	-	14
Organ maintenance	1	-	-	1	1	-	-	1
Utilities / water / sewerage	10	-	-	10	9	-	-	9
Insurances	4	-	-	4	4	-	-	4
Council tax (manse)	3	-	-	3	3	-	-	3
Grounds maintenance	-	-	-	-	1	-	-	1
<i>Mission and outreach:</i>								
Printing and stationery	1	-	-	1	1	-	-	1
Worship support and outreach	6	5	-	11	8	6	-	14
Young people	1	-	-	1	1	-	-	1
Flowers	-	3	-	3	-	3	-	3
Depreciation	12	10	-	22	10	11	-	21
Other costs	3	-	-	3	4	-	-	4
	—	—	—	—	—	—	—	—
	186	23	-	209	175	20	-	195
	—	—	—	—	—	—	—	—

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.

5. Staff numbers and costs

	2019 £'000	2018 £'000
Salaries and wages	19	20
Social security and pension costs	-	-
	—	—
	19	20
	—	—

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

	2019	2018
Pastoral assistance	1	1
Music	1	1
Premises maintenance	2	2
	—	—
	4	4
	—	—

No employee had benefits in excess of £60,000 (2018: 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 £27,585 (2018: £27,044) and the maximum stipend (in the fifth and subsequent years of service) was £33,899 (2018: £33,234).

6. Trustee remuneration and related party transactions

During the year the Revd Robert A Hamilton received reimbursement of expenses incurred totaling £6,800 (2018: £6,543). Those expenses include council tax. Four trustees waived expenses totalling £430 (2018: Four, £557). The following trustees received remuneration for services indicated: Robert Kinniburgh (as church officer) £3,745 (2018: £3,640); David Walker (as relief organist) £231 (2018: £154); Mairi Mitchell (as cleaner) £3,275 (2018: £3,185).

During the year a total of £59,000 (2018: £59,000) was donated by the charity's trustees (where a trustee contributes jointly with a spouse, the total donation is included).

The Revd. Robert A Hamilton, Alan B Cox (to June 2019), Wilma Davidson (from July 2019) and David J Watt are trustees of Church of Scotland Presbytery of Hamilton - £2,865 (2018: £2,427) was paid as assessed Presbytery dues. David J Watt is one of the Assembly Trustees of the Church of Scotland - £98,774 (2018: £92,622) was paid as ministries and mission contributions.

7. Tangible fixed assets

	Plant & Equipment £'000	Computer copying & AV equipment £'000	2019 Total £'000	Plant & equipment £'000	Computer copying & AV equipment £'000	2018 Total £'000
Cost						
1 January	53	60	113	11	58	69
Additions	3	2	5	42	2	44
Disposals	(2)	-	(2)	-	-	-
	—	—	—	—	—	—
31 December	54	62	116	53	60	113
	—	—	—	—	—	—
Accumulated depreciation						
1 January	19	27	46	10	16	26
Charge for year	10	12	22	9	11	20
Eliminated on disposals	(2)	-	(2)	-	-	-
	—	—	—	—	—	—
31 December	27	39	66	19	27	46
	—	—	—	—	—	—
Net book value	27	23	50	34	33	67
	—	—	—	—	—	—

8. Investments

	2019 £'000	2018 £'000
At 1 January	8	8
Unrealised gain (loss)	-	-
	—	—
	8	8
	—	—
The following investments are held:		
National Savings & Investments: income bond	5	5
Church of Scotland Investors Trust: growth fund units	3	3
	—	—
	8	8
	—	—

9. Debtors

	2019 £'000	2018 £'000
Gift Aid tax refund due	6	6
Other debtors and prepayments	3	3
	—	—
	9	9
	—	—

10. Creditors: amounts falling due within one year

	2019 £'000	2018 £'000
Accrued expenses and deferred income	3	10
Other creditors	1	1
	—	—
	4	11
	—	—

11. Analysis of net assets among funds

	General £'000	Designated £'000	Restricted £'000	Endowments £'000	£'000
Tangible fixed assets	29	-	21	-	50
Investments	-	-	-	8	8
Current assets	46	34	90	3	173
Current liabilities	(3)	-	(1)	-	(4)
	—	—	—	—	—
31 December 2019	72	34	110	11	227
	—	—	—	—	—
	General £'000	Designated £'000	Restricted £'000	Endowments £'000	£'000
Tangible fixed assets	36	-	31	-	67
Investments	-	-	-	8	8
Current assets	42	34	78	3	157
Current liabilities	(7)	-	(4)	-	(11)
	—	—	—	—	—
31 December 2018	71	34	105	11	221
	—	—	—	—	—

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 2019 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	31 December 2019 £'000
Endowment funds					
Fabric	2	-	-	-	2
The Guild	1	-	-	-	1
Sunday School	3	-	-	-	3
Congregational	2	-	-	-	2
Benevolence	3	-	-	-	3
	<hr/> 11	<hr/> -	<hr/> -	<hr/> -	<hr/> 11
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Flowers	1	3	(3)	-	1
Projects	9	13	(8)	-	14
Capital projects (Snack bar)	30	13	(5)	-	38
Floodlighting	1	-	-	-	1
Sanctuary renovation	30	-	(10)	-	20
Congregation organisations	4	5	(4)	1	6
Memorial bequests	30	-	-	-	30
	<hr/> 105	<hr/> 34	<hr/> (30)	<hr/> 1	<hr/> 110
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
General	71	189	(187)	(1)	72
Designated	34	-	-	-	34
	<hr/> 105	<hr/> 189	<hr/> (187)	<hr/> (1)	<hr/> 106
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> 221	<hr/> 223	<hr/> (217)	<hr/> -	<hr/> 227
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**The New Wellwynd Parish Church of Scotland Airdrie
Report and accounts 2019**

	1 January 2018 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	31 December 2018 £'000
Endowment funds					
Fabric	2	-	-	-	2
The Guild	1	-	-	-	1
Sunday School	3	-	-	-	3
Congregational	2	-	-	-	2
Benevolence	3	-	-	-	3
	—	—	—	—	—
	11	-	-	-	11
	—	—	—	—	—
Restricted funds					
Flowers	1	3	(3)	-	1
Projects	5	7	(3)	-	9
Capital projects (Snack bar)	22	13	(5)	-	30
Floodlighting	1	-	-	-	1
Sanctuary renovation	40	-	(10)	-	30
Congregation organisations	4	5	(5)	-	4
Memorial bequests	30	-	-	-	30
	—	—	—	—	—
	103	28	(26)	-	105
	—	—	—	—	—
Unrestricted funds					
General	57	190	(176)	-	71
Designated	34	-	-	-	34
	—	—	—	—	—
	91	190	(176)	-	105
	—	—	—	—	—
	205	218	(202)	-	221
	—	—	—	—	—

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, £120) to the general fund and a donation from general funds to a congregational organisation (Sunday Club, £900).

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 and 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

	2019 £	2018 £
Christian Aid	659	1,723
PoppyScotland	1,113	1,529
Monklands Women's Aid	576	-
Barnabas Fund	1,180	-
Mary's Meals	300	300
Mercy Ships	-	1,080
Tearfund	170	-
Scotty's Little Soldiers	-	250
Glasgow City Mission	-	646
St Andrew's Hospice Capital Appeal	-	409
	—	—