

Wellington Church of Scotland

Congregational Accounts

Scottish Charity No. SC000289

Congregation No. 161044

**Wellington Church of Scotland
Trustees' Annual Report
Year ended 31 August 2007**

The Trustees present the annual report and accounts for Wellington Church of Scotland for the year ended 31 August 2007.

Reference and Administrative Information

Charity Name: Wellington Church of Scotland
Charity Registration Number: SC000289
Congregation Reference No: 161044
Contact Address: Arthur Allison
18 Athole Gardens
Glasgow
G12 9BA

Trustees

Kenneth W. Fyfe(Preses)
Robin Green (Vice-Preses)
Arthur Allison (Treasurer)
Olivia Scott (Clerk)

Alistair Aitken	Elsbeth Kelman
Joyce Allison	Robert Kelman
Ruth Beattie	Priscilla Lawrie
Christine Blackhurst	Jim Michael
Marion Burnside	Sandy Small
Judith Fisher	John Thompson

Independent Examiner

Robin C. Hutchison : A Non-practising member of the Institute of
Chartered Accounts of Scotland.
23 Fifth Avenue, Glasgow G12 0AR

Bankers

Bank of Scotland, 701 Great Western Road, Glasgow, G12 8RB

**Wellington Church of Scotland
Trustees' Annual Report
Year ended 31 August 2007**

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Constitution of the Wellington United Presbyterian Congregation, registered in Sheriff Court Books of Lanarkshire on 12 October 1885, as amended from time to time.

Recruitment and Appointment of Trustees

Members of the Board of Trustees and Managers are the charity trustees. They are elected by the congregation at the Annual Meeting held on the third Tuesday in November. The positions of Preses, Vice-Preses, Treasurer and Clerk retire each year but are eligible for immediate re-election. Of the twelve ordinary Managers, one third will retire by rotation and their places filled by election of an equal number. Ordinary members so retiring are not eligible for re-election until they have been at least one year out of office.

Organisational Structure

The Board of Trustees and Managers is chaired by the Preses and meets eight times in the year. The Minister is in attendance. Certain responsibilities are delegated to the Finance Sub-committee, the Building Sub-committee, the Premises Sub-committee and the Communications Sub-Committee. The Kirk Session, which meets six times a year, has a constitutional right to watch over the whole interests of the Congregation, and to interpose whenever, in its opinion, the welfare of the Congregation calls upon it to do so.

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.

**Wellington Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 August 2007**

Achievements and Performance

Worship

Services on Sundays are at 11am and 7pm. Communion is celebrated quarterly and on Easter Day and during One World Week at the morning service, and monthly at the evening service.

The morning service follows a fairly traditional pattern of hymns, responses, prayers, Bible readings, time with the children, sermon and anthem. It takes place in the sanctuary to an organ accompaniment with a four-part choir leading the singing. The children and young people are in church for the first part of the morning service then they go either to Sunday School (from age 3 to 11) or to Sunday Group (11 – 16). There is a creche for babies and toddlers.

The evening service has been led by a small worship team, under the guidance of the minister, for many years now. These services are more informal in style and take place in the Woodlands Hall. They can incorporate discussion, reflection, meditation, Bible study, music, art and drama. At the moment we are planning and worshipping in the evenings together with Hillhead Baptist Church.

Sung praise at both services is taken in the main from the Church Hymnary, 4th edition. The three-manual organ was built by Forster & Andrews in 1884, completely restored in 1976, and is regularly maintained. The small but competent choir meets at 10am each Sunday to practise the anthem and introit. There is no choir at the evening service, although several of its members are regular attendees and can form an impromptu choir if needed.

Congregational Life

In addition to the Sunday School and Sunday Group for young people, Wellington runs an International Club for students offering friendship and activities on Friday evenings. There is a weekly Questions of Faith discussion group, and a weekly Prayer meeting. A Justice and Peace Group co-ordinates our Eco-congregation activities, campaigning efforts and support for peace and justice. A monthly Book Group for women provides the opportunity to meet socially to discuss a chosen book.

The Congregational Life Group of the Kirk Session takes responsibility for most of the social activities throughout the church's year. These include monthly lunches after the Sunday morning service, outings, hill walks, cycle runs, parties and ceilidhs. The Education Group organises a congregational Weekend Away every two years, either at Carberry or at Gartmore. A Home Visiting Group has recently been re-constituted to provide regular visits to some of our shut-in members. Pastoral care is also undertaken by the elders through keeping in touch with people in their "districts".

**Wellington Church of Scotland
Trustees' Annual Report (cont)
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We have a tie with the 6th Glasgow (Woodlands) Sea Scouts, a recently formed scout troop, and the young folk with their leaders attend church twice a year, on Remembrance Day and on Thinking Day. In addition, the 207th Girl Guide Unit (Disabled) meets regularly in Wellington.

Mission and Outreach

During university term time, a café and soup bar provides reasonably priced, locally sourced, home made food to students and staff in the Crypt from 10.30 to 1.45. The Crypt Café is run by a Management Committee under the aegis of the Community of Mission with four paid staff and a team of over 30 volunteers. Its aim is to offer a supportive and unstressed environment, particularly for international students.

Glasgow's West End Festival runs for two to three weeks during June and we regularly open our doors to visitors. We have also offered the experience of a labyrinth outside, behind the church – a walking, meditative path laid out in the car park. In combination with the other West End churches, our choir participates in an annual "Gloria" concert in Wellington which is part of the Festival programme, and for the past two years we have held an inter-faith service on one of the Sundays during the Festival together with local representatives from other faiths.

All houses in the parish are visited once a year at Christmas, bringing greetings and information about church services. Our website also carries information about what's happening in and around the church, and our regular magazine, Wellington News, is distributed both to the congregation and further afield.

National and International work

Wellington has had a long history of involvement with international and global issues, and of making connections with organisations overseas. Central to this work is the Community of Mission, a body to which the whole congregation belongs, and which has its own funding through legacies and donations. The Community of Mission's Executive Committee plans and organises Wellington's overseas linkages; our support for Christian Aid, the Lodging House Mission and local asylum seekers; and it also raises a significant amount of money during Lent each year for two to three specific projects, which it chooses, at home and abroad. In addition to the Lenten projects, the Community of Mission provides regular funding for small-scale initiatives eg a women's sewing project in Kenya, and it maintains links with other organisations abroad eg the Ricatla Theological Seminary in Mozambique.

Both the Community of Mission and the Justice and Peace Group raise awareness of issues such as world poverty, injustice and environmental concern. Wellington was the first church in Glasgow to become an Eco-Congregation, and through this national environmental programme, we have "greened" Wellington's own organisational lifestyle as well as those of individuals within the congregation. There has been a longstanding commitment to fair trade, with a Traidcraft stall offering goods for sale each week, and Wellington is now designated a "Fair Trade Church".

**Wellington Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 August 2007**

Financial Review

Although Wellington Church has been without a minister for over a year, membership numbers have remained steady which is a tribute to the quality of worship and pastoral care provided by the team of our own ministers.

This is the first year in which the accounts are presented in a format which is required by the Office of the Scottish Charity Regulator (OSCR). Accounts have already been presented to the congregation in the customary format and are now recast in the required form.

Giving at £74,052 is down over 5% but has been offset by an increase of over 40% on the use of the church halls. Part of this increase was a special rent from the University of Glasgow which is unlikely to be repeated. The fabric fund benefited from a legacy of £20,000 from Mrs Catherine MacPhail.

General expenditure fell by 7% to £107,516 but the underlying trend is upwards, the reduction being due to exceptional expenditure on the organ in the previous year. Cost of heating and lighting are continuing to rise but other costs have been kept under control.

A number of changes have been introduced during the year:

- It was agreed to sell the manse with the intention of buying another property which will be easier to run and maintain. The sale is in the process of being concluded after which we will focus on purchasing a new manse.
- Cleaning of the premises has been subcontracted to Minster Cleaning and is proving to be very satisfactory.
- The contract of employment of the Church Officer has been terminated and the contents of the Church Officer's house have been removed.
- The sound system in the church has been improved
- A security door entry system has been installed.
- Wireless Broadband has been installed and internet access is available in the Crypt
- A professional Web-page design has been installed.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately one year's expenditure including designated funds. At the year end the Church held unrestricted funds of £321,239 including property at a cost value of £21,913 and funds designated to the fabric fund of £201,599. The remaining balance of £97,727 represents approximately one year's expenditure. In the coming year expenditure is likely to be higher than normal because the Trustees are aware of the need to refurbish the Church Officer's house, redecorate the Vestry and Church Office, replace furnishings in the Sanctuary and prepare the manse for a new minister. The church also held £122,892 of restricted funds which have been provided for the purposes specified in Note 16.

**Wellington Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 August 2007.**

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Approved by the Trustees and signed on their behalf,

**K Fyfe
Preses**

Date

**Wellington Church of Scotland
SC 000289**

Independent Examiner's Report to the Trustees of Wellington Church of Scotland

I report on the accounts of the charity for the year ended 31 August 2007 which are set out on pages 9 to 19.

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.

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 as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robin C. Hutchison : A Non-practicing member of the Institute of
Chartered Accountants of Scotland.
23 Fifth Avenue, Glasgow G12 0AR

Date:

Wellington Church of Scotland

Financial Statements for the year ended 31 August 2007

Statement of Financial Activities for the year ended 31 August 2007

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2007 £	Total 2006 £
Incoming Resources					
Voluntary income	1	93,341	811	94,152	81,648
Activities for generating funds	2	30,242	24,353	54,595	45,498
Investment income	3	10,264	4,336	14,600	15,011
Charitable Income	4	150	-	150	2,000
Total Incoming Resources		133,997	29,500	163,497	144,157
Resources Expended					
Running costs	5	107,516	2,500	110,016	126,659
Costs of generating funds	6	-	24,015	24,015	21,270
Charitable activities	7	-	7,676	7,676	5,006
Governance costs	8	-	-	-	-
Total Resources Expended		107,516	34,191	141,707	152,935
Net incoming/outgoing resource		26,481	(4,691)	21,790	(8,778)
Transfers between funds		-	-	-	-
Net Incoming/Outgoing before other gains and losses		26,481	(4,691)	21,790	(8,778)
Gain/(Loss) on revaluation of investments	16	6,213	2,904	9,117	31,067
Net movement in funds	16	32,694	1,787	30,907	22,289
Total funds brought forward	16	288,545	124,679	413,224	390,935
Total funds carried forward	16	321,239	122,892	444,131	413,224

Wellington Church of Scotland

Financial Statements for the year ended 31 August 2007

Balance Sheet as at 31 August 2007

	Note	2007 £	2006 £
Fixed Assets			
Tangible Fixed Assets	8	21,913	21,913
Investments	9	<u>357,510</u>	<u>348,393</u>
		379,423	370,306
Current Assets			
Debtors	10	87	15,031
Bank and cash		<u>65,991</u>	<u>30,900</u>
		66,078	45,931
Creditors			
Falling due within one year	11	(1,370)	(3,013)
Net Current Assets			
		<u>64,708</u>	<u>42,918</u>
Net Assets			
		<u>444,131</u>	<u>413,224</u>
Unrestricted Funds			
Property Fund (designated)	12	21,913	21,913
Fabric Fund (designated)		201,599	170,950
General Fund		97,727	95,682
Restricted Funds			
	12	<u>122,892</u>	<u>124,679</u>
Total Funds			
		<u>444,131</u>	<u>413,224</u>

The Accounts were approved by the Board of Trustees and Managers

at their meeting on 2 June 2008.

For and on behalf of the Board of Trustees and Managers

Kenneth W. Fyfe (Preses)

Arthur C. Allison (Treasurer)

Wellington Church of Scotland

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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) for the first time. Accordingly, the accounts of the charity, previously prepared on an accruals basis, have been restated.

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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.

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

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Wellington Church

Accounting Policies (continued)

Tangible fixed assets

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

The Church manse is shown at cost value and is not depreciated. Where the value of the manse can be explicitly identified it will be revalued to that figure.

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.

Taxation

Wellington Church of Scotland 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 resources expended therefore include irrecoverable input VAT.

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

	Unrestricted Funds	Restricted Funds	Total 2007	Total 2006
	£	£	£	£
1 Voluntary Income				
Offerings	59,793	-	59,793	61,325
Tax recovered on Gift Aid	13,362	-	13,362	15,857
Legacies	20,100	-	20,100	2,000
Donations	86	811	897	2,466
Total	93,341	811	94,152	81,648

2 Activities for generating funds

Student Lunches	-	22,573	22,573	22,496
Lenten Lunch	-	1,780	1,780	1,760
Use of Premises	30,242	-	30,242	21,242
Other	-	-	-	-
Total	30,242	24,353	54,595	45,498

3 Investment Income

Dividends received	9,559	3,896	13,455	14,353
Bank Interest	705	440	1,145	658
Total	10,264	4,336	14,600	15,011

4 Incoming resources from charitable activities

Weddings and Funerals	150	-	150	500
Other - Wheel Trust	-	-	-	1,500
Total	150		150	2,000

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

Analysis of Resources Expended	Unrestricted Funds £	Restricted Funds £	Total 2007 £	Total 2006 £
5 Running costs				
Ministries Allocation	52,793	-	52,793	58,188
Presbytery Dues	2,615	-	2,615	2,492
Minister's Expenses	996	-	996	3,028
Pulpit Supply	2,444	-	2,444	-75
Salary Costs	7,360	-	7,360	7,280
Heating - Gas	4,818	2,500	7,318	7,101
Electricity	4,008	-	4,008	1,361
Water	2,403	-	2,403	1,969
Fabric Repair/Maintenance	7,380	-	7,380	17,290
Other Buildings Costs	3,375	-	3,375	1,174
Council Tax	517	-	517	3,130
Cleaning	5,652	-	5,652	3,881
Insurances	7,357	-	7,357	7,012
Office Expenses	2,674	-	2,674	1,568
Organ and Music	1,237	-	1,237	1,198
Sundry Expenses	1,452	-	1,452	231
Cost of Transfer of Investments	435	-	435	-
Organ Dehumidifier	-	-	-	9,831
Total	107,516	2,500	110,016	126,659
6 Cost of Generating Funds				
Salary Costs	-	13,603	13,603	13,819
Cost of Food	-	7,189	7,189	5,678
Cleaning Crypt	-	1,050	1,050	1,097
Other Building Costs	-	2,173	2,173	676
Total	-	24,015	24,015	21,270
7 Charitable Activities				
	-	7,676	7,676	5,006
8 Governance Costs				
Independent Examiner's Fees	-	-	-	-

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

	2007	2006
	£	£
9 Staff costs and numbers		
Salaries and Wages	20,652	20,819
Social Security costs	311	280
Total	<u>20,963</u>	<u>21,099</u>

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

	2007	2006
	Number	Number
Administration	1	1
Music Staff	1	1
Student Lunches	12	11
Total	<u>14</u>	<u>13</u>

10 Trustee Remuneration and Related Party Transactions

8 Trustees received reimbursement of expenses totalling £2055 during the year.

11 Tangible and Fixed Assets

	Property	Total
	£	£
Cost		
At 1 September 2006	<u>21,913</u>	<u>21,913</u>
At 31 August 2007	<u>21,913</u>	<u>21,913</u>

Property is taken at cost and is not depreciated

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

12 Investments	2007	2006
	£	£
Market value at 31 August (previous year)	348,393	317,326
Unrealised gain/loss on investments	9,117	31,067
Market value at 31 August (current year)	<u>357,510</u>	<u>348,393</u>
Investments at cost	<u>255,445</u>	<u>201,568</u>

Ordinary shares		Cost
1000	ABERFORTH SMLR COS ORD GBP0.01	5,300
350	ASTRAZENECA ORD USD0.25	2,484
600	AVIVA ORD GBP0.25	4,589
4000	BARCLAYS ORD GBP0.25	1,248
750	BARRAT DEVEL ORD GBP0.10	1,483
1000	BHP BILLINGTON PLC USD0.50	6,676
2000	BIFFA ORD GBP0.10	5,632
2000	BRADFORD AND BINGLEY ORD GBP0.25	8,084
3500	BRITISH PETROLEUM ORD USD0.25	21,433
1990	BT GROUP ORD GBP0.05	4,183
1000	CADBURY SCHWEPPEES ORD GBP0.125	1,765
200	CARNIVAL PLC ORD USD1.66	2,132
1500	CENTRICA ORD GBP0.061728395	3,641
1000	EXPERIAN GROUP ORD USD0.10	6,440
1000	HSBC HLDGS ORD USD0.50 (UK REG)	8,523
4991	ITV ORD GBP0.10	4,617
250	JOHNSON MATTHEY ORD GBP1	2,521
300	LAND SCURITIES GP ORD GBP0.10	2,068
4000	LEGAL & GENERAL ORD GBP0.025	4,416
1000	M&G SECURITIES LTD CHARIFUND INC	4,132
1000	MARKS & SPENCER GP ORD GBP0.10	1,651
1000	MATRIX EURO REAL RED PRF SHS - GBP	6,891
2000	MORRISON(W)SUPRMKT ORD GBP0.10	6,101
600	NATIONAL GRID ORD GBP0.11395	3,045
1000	REED ELSVIER ORD GBP0.125	5,031
350	RIO TINTO ORD GBP0.10	5,395
800	ROYAL DUTCH SHELL B ORD EURO0.07	251
1500	ROYAL SCOT GRP ORD GBP0.25	8,012
3000	ROYAL&SUN ALLIANCE ORD GBP0.275	3,680
1000	SMITH & NEPHEW ORD USD0.20	5,360
5249	VODAPHONE	7,492
	Current market value £254,474	<u>£154,276</u>

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

12 continued

	Fixed interest	Cost
14500	UK(GOVT OF) 4% STK 07/03/09 GBP100	14,972
11200	UK(GOVT OF) 5.75% STK 07/12/09 GBP100	11,889
18750	UK(GOVT OF) 5.5 STK 10/09/12 GBP100	19,840
15000	UK(GOVT OF) 5% STK 07/09/14GBP100	14,858
15000	UK(GOVT OF) 4% GILT 07/03/18 GBP100	14,728
9850	M&G SECURITIES GILT&FIXED INT INC	7,112
6000	HENDERSON GBL INVS STRATEGIC BOND	3,102
14667.73	BARCLAYS BANK DEPOSIT STERLING	14,668
	Current market value £103,036	<u>£101,169</u>

13 Debtors

	2007	2006
Gift Aid Refund Due	-	15,031
Other	87	-
	<u>87</u>	<u>15,031</u>

14 Creditors

Accruals	<u>1,370</u>	<u>3,013</u>
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15 Analysis of Net Assets between Funds

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	21,913	-	21,913
Investments	83,582	170,185	103,743	357,510
Cash	15,428	31,414	19,149	65,991
Curr Assets	87	-	-	87
Curr Liabilities	(1,370)	-	-	(1,370)
Net Assets at	<u>97,727</u>	<u>223,512</u>	<u>122,892</u>	<u>444,131</u>
31-Aug-07				

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

	At 1 Sept 2006 £	Incoming Resources £	Outgoing Resources £	Transfers	At 31 Aug 2007 £
16 Movement in Funds					
Restricted Funds					
Community of Mission	83,149	29,744	31,518	-	81,375
Session Benevolent Fund	17,380	1,072	796	-	17,656
Flower Fund	10,611	752	377	-	10,986
Outreach Fund	13,539	836	1,500	-	12,875
Sub-total	124,679	32,404	34,191	-	122,892
Unrestricted Funds					
Property Fund	21,913	-	-	-	21,913
Fabric Fund	170,950	30,649	-	-	201,599
General Fund	95,682	109,561	107,516	-	97,727
Sub-total	288,545	140,210	107,516	-	321,239
Total Funds	413,224	172,614	141,707	-	444,131

Purposes of Restricted Funds

The Community of Mission has remit "to be used for Projects of Wellington Church".

The Session Benevolent Fund has remit "to be used at the discretion of the Minister (or its Office-Bearers) for charitable activities within the parish and congregation".

The Flower Fund has remit "to be used for the Floral and Foliage enhancement of Wellington Church and its premises".

The Outreach Fund has remit "to be used for the benefit of young people".

Purposes of Designated Funds

The Fabric Fund has remit "to be used to maintain the fabric of the Church Property".

Wellington Church of Scotland

Notes forming part of the financial statements for the year ended 31 August 2007

17 Contributions and Special Collections	2007	2006
September Communion Collection		
Christian Aid	466	1000
Christian Aid October	285	598
Remembrance Sunday		
Earl Haig Fund	155	
Erskine Hospital	487	556
December Communion Collection		
Mission and Renewal Fund	246	609
Christmas Collections and Donations		
Childrens Overseas	614	
Church House Bridgeton	266	
Alternativity Christmas Card	64	750
March Communion Collection		
Scottish Churches Housing	333	195
Lent Appeal Gift Aid Donations	1242	1221
June Communion Collections		
Scottish International Relief	313	1422
Other		961
	<u>£4,471</u>	<u>£7,312</u>

18 Legacies

We are grateful for the following legacies received during the year

Miss Mabel Taylor	100
Miss Catherine MacPhail	<u>20,000</u>
	<u>20,100</u>

Wellington Church of Scotland
Appendix

General Fund Budget Year ended 31 August 2007

Income	Budget to 31-Aug-08	Actual to 31-Aug-07
Offerings	54,000	58,793
Tax recovered on Gift Aid	12,000	13,362
Legacies	50,000	20,100
Activities for generating funds	23,000	30,242
Investment income	15,000	14,600
Charitable income	300	150
Total Budgeted Incoming Resources	£154,300	£137,247

Expenditure	£	£ Actual to 31-Aug-07
Ministries and Mission Fund	62,000	52,793
Presbytery Dues	2,700	2,615
Minister's Telephone	300	66
Minister's Car	600	930
Pulpit Supply	800	2,444
Church Officer	0	0
Secretary	5,000	3,680
Organist	4,080	3,680
National Insurance	100	0
Organ Supply	100	120
Cleaning	7,500	5,652
Electricity	4,250	4,008
Gas	7,500	4,818
Water	2,500	2,403
Maintenance and Equipment	9,000	7,380
Church Officer's House	0	0
Manse Maintenance	500	3,375
Manse Council Tax	2,500	517
Insurance	7,500	7,357
Printing	1,500	1,574
Postage/Telephones	1,200	1,100
Organ Tuning	1,200	1,117
Youth	100	92
Bank / Legal Charges	400	1,130
Sundry Expenses	300	230
Total Budgeted Resources Expended	£121,630	£107,081