



**Wellington Church of Scotland,  
Glasgow**

**Report and Financial Statements**

**2017**

**Scottish Charity Number SC000289**

**Congregation Number 161044**

**Wellington Church of Scotland, Glasgow**

**Contents of the Financial Statements** *for the year ended 31 December 2017*

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## Wellington Church of Scotland, Glasgow

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### Reference and Administrative Information

#### Trustees

Arthur Allison	Rebecca Gebauer	Donald Murray
John Fyfe Anderson	Robin Green	Jackie Murray
Sally Beaumont	Niall Hardie	Fumiko Nakabachi
Christine Blackhurst	Petra Hardie	Ruth Shanks
David Blackhurst	Christine Johnston	Maureen Small
John Bradley	Priscilla Lawrie	Helen Sturrock
Anthea Cameron	Duncan Logie	Yushin Toda
Grace Franklin	Claire McDiarmid	Ekpe Ukpe
Kate Fyfe	Lizanne McKerrell	Heather Walton
Kenneth Fyfe	James Michael	Ann Wilson

Rev Dr David Sinclair (Minister - resigned September 2017)

Rev Jan Mathieson (Interim Moderator – appointed September 2017)

Trustee not attending Session: Dorothy Kilgour

Trustee removed by disjunction: John Guerrier (April 2017)

Trustee removed by resignation: David Sinclair (September 2017)

Trustee removed by resignation: Linda Brown (October 2017)

#### Principal Office-Bearers

**Minister:** Rev Dr David Sinclair (resigned September 2017)

**Interim Moderator:** Rev Jan Mathieson (appointed September 2017)

**Session Clerk:**

David Blackhurst (resigned August 2017)

Claire McDiarmid (appointed August 2017)

**Treasurer:**

Arthur Allison (resigned August 2017)

David Blackhurst (appointed August 2017)

#### Principal Office

77 Southpark Avenue  
Glasgow  
G12 8LE

Charity Number: SC000289

#### Independent Examiner

Alan Cunningham C.A.,  
Alexander Sloan  
Accountants and Business Advisers  
180 St Vincent Street  
Glasgow  
G2 5SG

#### Bankers

Bank of Scotland  
Glasgow Hillhead (801462) Branch  
PO Box 1000  
BX2 1LB

## **Wellington Church of Scotland, Glasgow**

### **Trustees' Annual Report** for the year ended 31 December 2017

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The Trustees are pleased to present their report together with the financial statements for Wellington Church of Scotland, Glasgow for the year ended 31 December 2017.

The financial statements have been prepared in accordance with the recommended accounting policies 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 in the UK and Republic of Ireland published on 16 July 2014.

### **Objectives**

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.

As such, Wellington Church has endeavoured to define and interpret its call and mission through the following statement:

#### ***Wellington's Understanding and Practice of Mission***

*'Love one another, as I have loved you.'* (John 15:12). We welcome into the life and worship of our congregation all people whatever their ethnic origin, gender, background, age, sexual orientation, mental or physical ability. We affirm our diversity and the dignity of each person. *'Welcome one another, therefore, just as Christ has welcomed you, for the glory of God.'* (Romans 15:7)

Wellington Church's understanding of mission begins with its stated commitment to welcome and inclusion within the life and worship of the congregation, and to a communal journey of faith on which we come to know, to accept, and to live the love of God in Jesus. However, these words of welcome and love also represent our vision for a truly human community anywhere. Our mission is to embody that vision, and the values of the kingdom of God that underpin it, and to take it out into the world. In light of this, we understand the mission of the church to include a commitment to and action (often in partnership with other individuals and organisations) towards what the World Council of Churches has summarised as 'justice, peace, and the integrity of creation', and we therefore include the following particular areas in our understanding and practice of mission.

1. **Care for Creation:** Because we believe in a loving and caring Creator God, and because we believe that we live in a world and on an earth created to be integrated and interdependent, we aim to work toward an understanding and a way of living that respects the natural world, cares for the environment, and lives in harmony with the earth and the future of its people.
2. **Justice and Human Rights:** Because we believe that every human being is made in the image of God, we attempt to work towards a world where equality and human rights are understood and lived, and also towards a world and a society where (in the words of John Calvin) *'no one has too little and no one has too much'*.
3. **Peace:** Because we follow Jesus, the Prince of Peace, we are committed to working towards and advocating solutions to the problems and difficulties of the world that avoid the use of violence and force whenever possible; and we support in whatever way we can the often repeated position of our General Assembly that the possession or threatened use of weapons of mass destruction, including nuclear weapons, is immoral and illegal.
4. **Unity and Understanding:** Because we believe that the Spirit of Pentecost is one of understanding and unity, we work to promote the unity not only of the church but also of the world, and to promote understanding between people, faiths, and nationalities.

## Wellington Church of Scotland, Glasgow

### Trustees' Annual Report for the year ended 31 December 2017

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5. **Refugees and Asylum-Seekers:** Because we believe that the scriptures call on us to welcome the stranger and to care for the foreigner and the oppressed, we work in whatever ways seem possible to bring into the care of the church and the wider community those who come to us from other lands, particularly those who come in fear and in need.
6. **Young People:** Because we believe that we are called to look always to God's future, we work toward promoting this faith and work, life and love, among the young, seeking to equip them for what is yet to come, to inspire them in their lives and to be inspired by those lives, and to express our trust in them for the future of the world and of the church.

### Activities

Wellington Church continues to be a place of worship, of welcome, of hospitality, and of service. The Rev Dr David Sinclair was Minister until September 2017 when he left to take up a post funded by the World Mission Council in Prague. Under his leadership and, thereafter, that of the Interim Moderator, the Rev Jan Mathieson and, throughout, that of the Assisting Minister, Rev Dr Roger Sturrock, the various Committees of Session oversee the wide variety of activities it undertakes, which are summarised below. Their leadership is ably supported by the Church Administrator, Anthea Cameron, and by the Church Officer, Rebecca Gebauer, who act as key contacts for the many groups who use the premises.

In the latter part of 2017 and on into 2018, Wellington (with Kelvinside Hillhead and Kelvinbridge) has been part of Glasgow Presbytery's Inner West End Review which is looking at ministry in these west end communities and how best to deliver this.

**Sunday Morning Worship** remains the focal point of gathering for the congregation week by week. Through it, the ministry of Rev Dr. David Sinclair, Rev Prof Roger Sturrock, and of various visiting preachers, including our own members, Rev Dr Norman Shanks, Prof Heather Walton and Rev Dr Kathy Galloway has been greatly appreciated by the congregation. The ministry of music facilitated by the organist and the choir continues to bless and help lead worship. Through the continuing generosity of several church members, the appointment of two choral scholars continued through 2017 with a third scholar joining in October 2017. The participation of the children and young people in a regular pattern of leading elements of worship has continued.

A long-standing arrangement to share our evening services with Hillhead Baptist Church continues. With the Baptist church vacating its building in Creswell Street during its redevelopment, the evening service venue is presently being shared with Kelvinside Hillhead church.

The building has continued to be shared as a place of regular worship: by the Mosaic Church, who meet on a Sunday afternoon and, in the early part of 2017, by the Deeper Life Bible Church, who also met on Sunday afternoons, as well as during the week. (They have since taken over Shettleston Old Parish Church as their own premises). In addition, the small chapel created in the crypt has continued to be used a worship space during the week by the Orthodox Church. This continues our development and practice of practical ecumenism, allowing us to share one of our key resources with other Christian traditions.

Links with the University have been continued, with the Rev Dr David Sinclair acting as the Honorary Church of Scotland Chaplain until his departure, and Lizy Newswanger, who is now in her third year as our Student Outreach Worker, recognised by the University as an honorary Chaplaincy Assistant, fostering links with the student community. Links with the University Chapel are fostered, with a shared service once a year and the University Chapel Choir joining us for a service of lessons and carols in December 2017.

The **Education and Worship Committee**, convened since September by Niall Hardie, carries out a wide range of Christian Education. Our young people's groups are healthy and vibrant, with inspiring leadership and committed membership. In the **Sunday School**, Kristeen Barnes, assisted by Rebecca Gebauer work creatively with a wide age range. Since August, this has been running as Wellington Children's Church, meeting on the first Sunday of the month for two hours. In the **Sunday Group**, Niall and Petra Hardie offer creative leadership to a well-integrated group of young people and, as in previous years, led them on a weekend away near Aviemore allowing them space to relax and to come together as a group. The **Questions**

## Wellington Church of Scotland, Glasgow

### Trustees' Annual Report for the year ended 31 December 2017

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*of Faith Group* maintain good numbers and provide in their different ways for stimulating discussion and exploration. *Lent and Advent studies* led by the Assisting Minister were well supported. The contribution of the director of music, Alan Kitchen, to this committee and to the whole work and worship of the church has been greatly appreciated. The continuing involvement of the three choral scholars has been a significant benefit to the range and quality of music, and consequently to worship, on Sunday mornings. The *Cosy Cafe* on a Friday lunchtime at Hillhead High School is now in its tenth year and shows no sign of diminishing in its popularity. This work is done by volunteers including Catherine Shaw Dunn and Duncan Logie in co-operation with the Wheel Trust, a youth work venture of various West End churches, which the congregation has supported financially for ten years.

The **Mission and Outreach Committee (M&O)**, convened by Robin Green, coordinates many fund-raising activities of the congregation. Special collections for outside charities are taken at Communion services and at other special times of year like Christmas and Remembrance Sunday. In addition, they provide detailed information about three charitable projects to be supported in our Lenten Appeal. The committee oversees the operation of the Crypt Cafe and the International Welcome Club, whose work is described below. Justice and Peace is a prime concern of this committee. It keeps the congregation informed about important issues such as destitution among asylum seekers. It also supports our involvement with Eco-Congregation Scotland and Fair Trade. In connection with the latter, occasional coffee mornings are run and there is a Traidcraft Stall operating each Sunday after the morning service, which is organised by Kristeen Barnes.

The M&O Committee has continued our partnership with the Woodlands Community Garden. Work in the Breathing Place was naturally hampered by the church being covered with scaffolding through most of the summer and access to it being restricted. Amazingly, however, substantial amounts of vegetables were still produced.

The statement earlier in this report, on "*Wellington's Understanding and Practice of Mission*" forms the framework from which our decisions to support the many potential calls on our resources are based.

**The Crypt Cafe**, operating during the University teaching terms, has remained busy, providing both welcome and hospitality. Its committee, convened by Jackie Murray, carries forward a great deal of work and is supported by many volunteers drawn from the congregation and beyond. The regular staff is managed by Dorothy Hooper and we are grateful for her commitment and that of Svetlana and Stuart, who are in daily.

**The International Welcome Club** has continued its effective ministry of reaching out to the many overseas (and home) visitors that pass through and around Wellington. Its scriptural premise is taken from Romans 12:6, "*Use our different gifts in accordance with the grace that God has given us.*" Its general motto is, "*Have Fun with Friends,*" an aim that is widely met. In late 2017 and into 2018, Grace Franklin was travelling, and the Club was ably managed in her absence by Liz Davidson.

The Conversation Corner attracted more than 250 different people this year – with students, migrant workers, asylum seekers, refugees and long-term residents all involved. Alongside the weekly meetings, the pool of almost 40 native English-speaking hosts have enjoyed several lunches to get to know each other better.

Most Fridays around 20 people come for the Club's social programme. The highlights of this are the regular monthly ceilidhs and the celebration of St Andrews day and the Burns Supper. These two special events are shared with the Congregational Life Committee.

Anyone interested in supporting the work of the International Welcome Club is invited to speak to Grace Franklin or should simply come along at 7.30 on a Friday evening.

The **Congregational Life Committee**, convened by Helen Sturrock with its sub-committee, the **Hospitality Group**, led by Christine Blackhurst, oversees the care of the congregation by ensuring that we look after one another, for instance in maintaining the elders' district system, in organising social events, and in providing hospitality on a regular basis. As well as providing the weekly provision of teas and coffees after the morning service and the monthly congregational lunch, the Group also provides the catering for annual congregational events such as the St Andrews Night Ceilidh, the Christmas Lunch and the Burns Supper.

## Wellington Church of Scotland, Glasgow

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Highlights for 2017 included:

- The church weekend away at the end of March. We stayed in the newly refurbished Atholl Centre in Pitlochry where we enjoyed comfortable accommodation and good food and fellowship. The theme of the weekend was 'Breaking the Barriers' which was explored from different angles considering the different barriers that exist in our society but particularly those that may make it difficult for people who want to know more about faith in Jesus and how we as a congregation can break down any barriers between church and community. Sessions and music were led by various members of the congregation including our student worker Lizzy, the young people and our Minister, Rev Dr David Sinclair. We enjoyed lovely walks and times of relaxation chatting to each other. The Saturday evening Ceilidh was a fun time in which all of us were encouraged to share our hidden talents! The weekend concluded on Sunday lunchtime after sharing in worship and Communion together. We already have a provisional booking for 2019.
- 33 people piled into a coach to visit Dumfries House in Ayrshire in May and enjoyed a conducted tour of the house and a lovely lunch and time spent in the beautiful grounds. Most people felt they would like to return for a further visit.
- In September the Hospitality Group organised a special Congregational lunch attended by about 200 people after the morning service, when we said farewell to our minister, David and his wife Mary, who have been appointed by the National Church to work in Prague to help support and strengthen ties with the Czech Brethren.
- In November, a Coffee Morning and Mini Christmas fair was held with proceeds divided between Traidcraft and church funds.

Throughout the year, we have had film afternoons with afternoon tea and the opportunity to hear from members of the congregation who have been on interesting holidays or who may have attended special events. These afternoon activities are open to anyone and lifts are available for anyone in need of transport.

Linda Brown, a member of the Committee, has continued as editor of the Wellington News. This is a key congregational publication, detailing, recording and disseminating information on the many activities of the congregation. We are very grateful for her enthusiastic, lively approach.

The *Finance and Fabric Committee*, convened by Donald Murray, carries out the many tasks involved in keeping the Church and Manse in good order. Although approval was given by the Kirk Session in the early part of 2016 for several significant improvements to the building covering redevelopment of the front and side entrances, along with the Servery and Woodlands Hall these were postponed in the middle of the year. The postponement was to allow assessment of the extent of external stonework remedial work that had previously been identified as needing done. This remedial work turned out to be extensive and was carried out between June and December. The congregation is indebted to Ken Fyfe and Arthur Allison for overseeing these works.

The Finance and Fabric Committee is also responsible for responsible stewardship of our financial resources. During the year, the role of Treasurer has been passed from Arthur Allison to David Blackhurst. The financial statements follow the Trustees' Report; and it will be seen by even the briefest of glances how much work they involve, and the debt of gratitude we owe to Arthur and David for their careful stewardship of our financial resources, to David for taking on this onerous role and to Arthur for all of his work over a 10-year period.

### Financial Review

Per the Statement of Financial Activities on page 9, the church reported Net Expenditure (i.e. a Deficit) for the year of £429,812 (2016 – Deficit £11,072) which was largely due to the substantial costs of the stonework remediation project as further outlined below. At the Balance Sheet date, the church had total reserves of £811,911 (2016 - £1,241,723) of which £437,000 (53%) was 'tied up' in the church manse and £83,208 (10%) within Restricted Funds.

## **Wellington Church of Scotland, Glasgow**

### **Trustees' Annual Report for the year ended 31 December 2017**

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The total giving from the congregation (£72,814) fell by £3,752 compared to £76,566 in 2016 which was largely attributed to a reduction in Gift Aid giving and the associated tax recovery. This has been offset by a £4,750 increase in rental of halls from £51,184 in 2016 to £55,934 in 2017. As anticipated, investment income also continued to fall by £6,002 from £17,866 in 2016 to £11,864 in 2017 which was directly attributable to the selling of investments in 2015 / 2016 and the raising of cash for the anticipated building project. The cash was held with the Church of Scotland Investors Trust, managed through 121 George Street, Edinburgh and, as payment applications were made through 2017, this was drawn down. At the end of 2017, the congregation no longer held any cash with the Church of Scotland Investors Trust.

A major external stonework remediation project was carried out and substantially completed in 2017. The anticipated total cost for the project is £454,748 (including VAT). This sum covers architect fees, specialist survey fees and main contractor payments, and is subject to a final valuation due in the first quarter of 2018. The VAT paid is eligible for recovery, through the Listed Places of Worship Grant Scheme. This should amount to approximately £71,000.

Following the decision of the Kirk Session on 23 November 2010, the sum of £20,000, from the Community of Mission Fund, was deposited with Oiko Bank to enable it to facilitate small business in India. Interest has been received annually and credited in the Church Accounts to the Community of Mission Fund. Since there is no guarantee that the capital would be returned, the original deposit has not been included in the declaration of the church's assets.

#### **Investment Policy and Performance**

At the start of 2017, the church had investments of £263,460 held by local stockbrokers, Speirs & Jeffrey, operated on a discretionary basis informed by an ethical investment policy agreed by the Kirk Session. The operating benchmark is to hold the portfolio in an approximate split of 60% equities and 40% fixed interest. Over the year there were no additions to the investments, disposals of £27,946 and net revaluation gains of £27,782. At the year end, the market value of the church's investments was £263,648 and are retained by the Stockbrokers to be managed under the policy described above.

#### **Risk Management**

The policies in place to manage the risks faced by the church are reviewed annually. Steps are taken to ensure the management of these risks is strengthened where necessary. Specifically, the following risks exist and means of managing them are being considered:

- The external stonework remediation undertaken in 2017 has reduced the Fabric Fund by approximately £383,000, leaving the year end fund value at £95,778. The risk associated with this is the ability to meet any unanticipated significant expenditure associated with the church building.
- The church has had an operating deficit for many years, i.e. our expenditure has exceeded our income. In the past 10 years, this has been significantly ameliorated by the growth of and income generated from the church's investments and by a large bequest. The existing scale of the deficit is not sustainable in the medium to long term, i.e. beyond the next 3 to 5 years.

#### **Reserves Policy**

It is the Trustees normal policy to hold reserves of approximately one year's expenditure including Designated Funds. At the year end, the church held Unrestricted Funds (including Designated Funds) of £728,703 which included property with a net book value of £437,000 and funds within the Fabric Fund of £95,778. Along with the Fabric Fund, the remaining balance of £190,152 in the church's General Reserve Fund represents more than one year's expenditure. The church also held £83,208 of Restricted funds which have been provided for the purposes specified in Note 14.

#### **Structure, Governance and Management**

The congregation is a registered Scottish Charity, Number SC000289, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.



## **Wellington Church of Scotland, Glasgow**

### **Trustees' Annual Report for the year ended 31 December 2017**

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Members of the Kirk Session 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. When in post, the Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. During the present vacancy, the Kirk Session, moderated by the Interim Moderator, Rev Jan Mathieson, meets six times a year and is responsible for the spiritual and secular affairs of the church. Certain responsibilities are delegated to the various Session Committees who may co-opt people with the required relevant skills.

#### **Key Management Personnel**

Given their roles as described above, The Trustees, along with the Minister and Interim Moderator consider themselves as the church's key management personnel, in charge of directing and controlling the church and overseeing its daily activities. Details of Trustee and Minister remuneration are outlined in Note 8 of the financial statements.

#### **Trustees' Responsibilities in relation to the Financial Statements**

The charity Trustees are responsible for preparing a Trustees' Annual Report and financial statements 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 financial statements for each 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 financial statements, 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

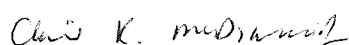
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities 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 financial statements may differ from legislation in other jurisdictions.

#### **Independent Examiner**

The Trustees recommend that Alan Cunningham C.A., a Partner in Alexander Sloan, Accountants and Business Advisers, remain in office as Independent Examiner until further notice.

Approved by the Trustees on 12 March 2018 and signed on their behalf by:



**Claire McDiarmid**  
Session Clerk

## **Wellington Church of Scotland, Glasgow**

### **Independent Examiner's Report to the Trustees on the unaudited financial statements of Wellington Church of Scotland, Glasgow**

I report on the financial statements of Wellington Church of Scotland for the year ended 31 December 2017 which are set out on pages 9 to 21.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements 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 financial statements 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 Report**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements.

#### **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 financial statements 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 financial statements to be reached.



**Alan Cunningham C.A.,** ✓

Partner  
Alexander Sloan  
Accountants and Business Advisers

180 St Vincent Street  
Glasgow G2 5SG

Date: 16 March 2018

**Wellington Church of Scotland**

**Statement of Financial Activities**

Year ended 31 December 2017

	Note	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016 (Note 17)
		£	£	£	£
<b>Income from:</b>					
Donations & legacies	2	144,706	13,354	<b>158,060</b>	95,683
Charitable activities	3	93,091	6,400	<b>99,491</b>	97,513
Investment income	4	10,190	1,674	<b>11,864</b>	17,866
<b>Total income</b>		<u>247,987</u>	<u>21,428</u>	<u><b>269,415</b></u>	<u>211,062</u>
<b>Expenditure on:</b>					
Raising funds	5	(36,083)	(87)	<b>(36,170)</b>	(37,558)
Charitable activities	6	(651,143)	(42,102)	<b>(693,245)</b>	(276,964)
<b>Total expenditure</b>		<u>(687,226)</u>	<u>(42,189)</u>	<u><b>(729,415)</b></u>	<u>(314,522)</u>
<b>Net expenditure before gains and losses on investments</b>		<u>(439,239)</u>	<u>(20,761)</u>	<u><b>(460,000)</b></u>	<u>(103,460)</u>
Gains on investments - unrealised		24,070	3,712	<b>27,782</b>	16,358
Gains on investments - realised		2,084	322	<b>2,406</b>	9,328
<b>Net expenditure</b>		<u>(413,085)</u>	<u>(16,727)</u>	<u><b>(429,812)</b></u>	<u>(77,774)</u>
Transfers between funds	14	-	-	-	-
<b>Net movement in funds</b>		<u>(413,085)</u>	<u>(16,727)</u>	<u><b>(429,812)</b></u>	<u>(77,774)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,141,788	99,935	<b>1,241,723</b>	1,319,497
<b>Total funds carried forward</b>		<u><b>728,703</b></u>	<u><b>83,208</b></u>	<u><b>811,911</b></u>	<u><b>1,241,723</b></u>

The Notes on pages 11 to 21 form an integral part of these financial statements.

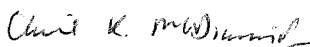
## Wellington Church of Scotland

### Balance Sheet


As at 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>Fixed assets</b>					
Tangible fixed assets	9.	437,000	-	437,000	446,500
Investments	10	228,543	35,105	263,648	263,460
<b>Total fixed assets</b>		<b>665,543</b>	<b>35,105</b>	<b>700,648</b>	<b>709,960</b>
<b>Current assets</b>					
Debtors	11	87,322	-	87,322	24,644
Cash at bank and in hand		76,579	48,671	125,250	516,377
<b>Total current assets</b>		<b>163,901</b>	<b>48,671</b>	<b>212,572</b>	<b>541,021</b>
<b>Liabilities</b>					
Creditors falling due within one year	12	(100,741)	(568)	(101,309)	(9,258)
<b>Net current assets</b>		<b>63,160</b>	<b>48,103</b>	<b>111,263</b>	<b>531,763</b>
<b>Net assets</b>		<b>728,703</b>	<b>83,208</b>	<b>811,911</b>	<b>1,241,723</b>
<b>The funds of the charity:</b>					
Unrestricted income funds		728,703	-	728,703	1,141,788
Restricted income funds		-	83,208	83,208	99,935
<b>Total charity funds</b>	14	<b>728,703</b>	<b>83,208</b>	<b>811,911</b>	<b>1,241,723</b>

The financial statements were approved by the Trustees on 12 March 2018 and signed on their behalf by:



**Claire McDiarmid**  
Session Clerk



**David Blackhurst**  
Treasurer

The Notes on pages 11 to 21 form an integral part of these financial statements.

## Wellington Church of Scotland

### Notes to the financial statements

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For the year ended 31 December 2017

#### 1. 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 financial statements, are set out below.

##### 1.1. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the 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).

The charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2. 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.

**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.

##### 1.3. Income

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.

##### 1.4. Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of probate, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

##### 1.5. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

##### 1.6. Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services. Such income is recognised as earned, as the related goods or services are provided.

##### 1.7. Investment income

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.

Dividends are recognised when the shareholder's right to receive payment is established, measured at the fair value receivable. Generally this is upon notification by the investment advisor once the dividend has been declared.

## **Wellington Church of Scotland**

### **Notes to the financial statements**

*For the year ended 31 December 2017*

#### **1.8. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### **1.9. Expenditure on charitable activities**

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

#### **1.10. Grants payable**

Grants payable are made to third parties in the furtherance of the charitable objects. The award of a grant is recognised as a liability only when the criteria for a constructive obligation are met, payment is probable, it can be measured reliably and there are no conditions attaching to its payment that limit recognition.

#### **1.11. Governance costs**

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

#### **1.12. Taxation**

The 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 church is not registered for VAT and resources expended therefore include irrecoverable input VAT. As indicated on page 6, the church, via the Listed Places of Worship Grant Scheme, has rendered a claim to recover VAT on the external stonework remedial project amounting to £70,822. See also Note 11, Debtors, on page 18.

#### **1.13. Activity based reporting**

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

#### **1.14. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the charity during the period.

#### **1.15. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

#### **1.16. Fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church building and halls, vested in the Kirk Session. No value is attributable to the church which was opened in 1884. 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.

Following an impairment charge on the church manse during the year ended 31 December 2013, depreciation at the annual rate of 2% (straight line) was provided for the first time within the financial statements for the year ended 31 December 2014.

## **Wellington Church of Scotland**

### **Notes to the financial statements**

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*For the year ended 31 December 2017*

#### **1.17. Investments**

Investments are stated at market value at the balance sheet date in accordance with the Statement of Recommended Practice for charities. Investments are held specifically by the General Reserve Fund, the Fabric Fund (both unrestricted) and by the Community of Mission Fund, the Session Benevolent Fund, the Flower Fund and the Outreach Fund (all restricted). Gains and losses on investments held by these Funds are distributed proportionately between the Funds and accounted for within these Funds. Unrealised gains and losses represent the difference between the market value at the beginning and end of the accounting year or, if purchased within that period, 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 period or cost if purchased in the year.

#### **1.18. Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **1.19. Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **1.20. Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **1.21. Judgements and estimates**

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

**Wellington Church of Scotland****Notes to the financial statements***For the year ended 31 December 2017***2. Donations & legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	£	£	£	£
Ordinary offerings (Plate)	9,167	-	<b>9,167</b>	7,511
WFO	7,527	-	<b>7,527</b>	8,656
Gift Aid offerings	42,464	-	<b>42,464</b>	45,688
Tax recovered on Gift Aid	13,656	-	<b>13,656</b>	14,711
Glasgow Presbytery grant	-	10,000	<b>10,000</b>	7,500
Donations	1,070	3,354	<b>4,424</b>	10,232
Legacies	-	-	-	1,385
Grants	70,822	-	<b>70,822</b>	-
	<b>144,706</b>	<b>13,354</b>	<b>158,060</b>	<b>95,683</b>

**3. Income from charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	£	£	£	£
Fund activities	1,345	991	<b>2,336</b>	3,574
Use of premises	55,934	-	<b>55,934</b>	51,184
Sundry income	90	5,409	<b>5,499</b>	3,134
Crypt café	35,722	-	<b>35,722</b>	39,521
Weddings and funerals	-	-	-	100
	<b>93,091</b>	<b>6,400</b>	<b>99,491</b>	<b>97,513</b>

**4. Investment income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	£	£	£	£
Dividends received	5,433	838	<b>6,271</b>	12,132
Bank interest	1,934	400	<b>2,334</b>	459
Other interest received	2,823	436	<b>3,259</b>	5,275
	<b>10,190</b>	<b>1,674</b>	<b>11,864</b>	<b>17,866</b>

**5. Expenditure on raising funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	£	£	£	£
Cost of Crypt food	10,091	-	<b>10,091</b>	11,331
Crypt salary costs	23,588	-	<b>23,588</b>	21,518
Crypt NI costs	663	-	<b>663</b>	552
Crypt maintenance	805	-	<b>805</b>	1,968
Sundries	367	-	<b>367</b>	1,267
Investment manager's charges	569	87	<b>656</b>	922
	<b>36,083</b>	<b>87</b>	<b>36,170</b>	<b>37,558</b>



## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Wages and salaries	25,975	16,368	42,343	40,830
Employer's NI contributions	2,689	2,917	5,606	5,022
Staff pension costs	225	-	225	-
Minister's expenses	2,527	-	2,527	2,434
Water	1,055	-	1,055	1,523
Insurance	6,795	-	6,795	6,502
Gas	7,377	-	7,377	9,329
Electricity	4,083	-	4,083	4,536
Cleaning	14,126	-	14,126	11,363
Repairs & maintenance	464,522	-	464,522	16,213
Manse maintenance & council tax	8,846	-	8,846	4,889
Life & Work	725	-	725	630
Church office expenses	4,125	-	4,125	4,014
Purchase of flowers	-	258	258	429
Ministries & Mission allocation	70,850	-	70,850	71,095
Community of Mission (Note 16)	-	2,691	2,691	3,821
Presbytery dues	3,880	-	3,880	3,703
Pulpit supply	450	-	450	-
Organ & music	1,042	2,500	3,542	4,777
Donations	213	5,409	5,622	3,839
Youth & Sunday school	184	527	711	943
Organisation activities	875	2,610	3,485	3,502
Support workers	-	5,322	5,322	3,400
Wheel Trust	-	3,500	3,500	3,000
Sundry expenses	3,114	-	3,114	1,440
Depreciation on manse	9,500	-	9,500	9,500
Legal and professional	9,689	-	9,689	56,090
Consultancy fees	2,900	-	2,900	-
Independent examination	5,376	-	5,376	4,140
	<u>651,143</u>	<u>42,102</u>	<u>693,245</u>	<u>276,964</u>

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

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 7. Staff costs and numbers

	2017	2016
	£	£
Wages and salaries	65,931	62,348
Social security costs	6,269	5,574
Staff pension costs	225	-
	<u>72,425</u>	<u>67,922</u>

The average number of employees during the year was as follows:

	2017	2016
	Number	Number
Student outreach worker	1	1
Administration	2	2
Music staff	1	1
Student lunches	2	2
	<u>6</u>	<u>6</u>

No employee had employee benefits in excess of £50,000 (2016 - nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,644 and the maximum stipend (in the fifth and subsequent years) £32,743.

#### 8. Trustee Remuneration and Related Party Transactions

During the year, one (1) Trustee received reimbursed expenses totalling £2,425 (2016 - £2,175). Council Tax of £3,164 (2016 - £2,728) was paid for the manse. No other Trustee received reimbursed expenses.

No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, a total of £19,559 (2016 - £19,154) was donated to the congregation by the Trustees.

Anthea Cameron, Trustee, received remuneration of £8,848 (2016 - £8,931) for her services as Church Secretary.

Rebecca Gebauer, Trustee, received remuneration of £12,276 (2016 - £11,072) for her services as Church Officer.

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 9. Tangible fixed assets

	Manse £	Total £
<b>Cost</b>		
At 31 December 2016	502,311	502,311
Additions	-	-
Disposals	-	-
At 31 December 2017	<u>502,311</u>	<u>502,311</u>
<b>Accumulated depreciation</b>		
At 31 December 2016	(55,811)	(55,811)
Charge for the year	(9,500)	(9,500)
Eliminated on disposals	-	-
At 31 December 2017	<u>(65,311)</u>	<u>(65,311)</u>
<b>Net book value</b>		
At 31 December 2017	<u><u>437,000</u></u>	<u><u>437,000</u></u>
At 30 December 2016	<u><u>446,500</u></u>	<u><u>446,500</u></u>

#### 10. Investments

	2017 £	2016 £
Market value at 31 December 2016	263,460	757,291
Additions to investments at cost	-	29,905
Disposals at carrying value	(27,946)	(324,227)
Net gains on revaluation	27,782	16,358
Movement in cash balance	352	(215,867)
Market value at 31 December 2017	<u><u>263,648</u></u>	<u><u>263,460</u></u>
Investments at cost	<u><u>198,492</u></u>	<u><u>223,983</u></u>

Included in the portfolio are the following securities which have a value of >5% of the total portfolio.

	2017 %	2016 %
4.125% Treasury Stock 2030	12.0	15.6
Witan	11.5	12.0
Bankers Investment Trust GBP0.25	12.1	9.6
City of London Inv. Trust	9.2	8.5
Henderson Far East Inc	5.5	7.1
European Assets Trust	6.7	7.8
Impax	9.1	7.7
M&G Investment Corporate Bond	6.9	6.8
Marlborough	7.3	6.4
Aberforth	7.4	6.2

#### Share Portfolio

Details of the share portfolio can be obtained from the Treasurer on request.

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 11. Debtors

	2017	2016
	£	£
Stockbroker income cash	45	-
Gift Aid tax refund due	13,656	14,710
Other debtors	70,822	7,110
Prepayments	2,799	2,824
	<b>87,322</b>	<b>24,644</b>

Included within Other debtors is a grant claim for £70,822 which represents the VAT paid on the Stonework Building Project.

#### 12. Creditors falling due within one year

	2017	2016
	£	£
Electricity and gas	1,630	3,322
Other creditors	3,494	1,191
Parish grouping	382	382
Independent examiner's fees	4,572	3,900
Special collections	2,041	463
Stonework Building Project	89,190	-
	<b>101,309</b>	<b>9,258</b>

#### 13. Analysis of Net Assets among Funds

	Unrestricted			Total
	General	Designated	Restricted	
	£	£	£	£
Tangible fixed assets	-	437,000	-	<b>437,000</b>
Investments	67,883	160,660	35,105	<b>263,648</b>
Cash at bank and in hand	117,320	(40,741)	48,671	<b>125,250</b>
Debtors	16,500	70,822	-	<b>87,322</b>
Liabilities	(11,551)	(89,190)	(568)	<b>(101,309)</b>
	<b>190,152</b>	<b>538,551</b>	<b>83,208</b>	<b>811,911</b>

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 14. Movements in Funds

	At 1 January 2017	Income	Expenditure	Other Recognised Gains	Transfers	At 31 December 2017
	£	£	£	£	£	£
<b>Unrestricted income funds</b>						
General Fund	203,464	134,996	(156,377)	7,697	372	<b>190,152</b>
Unrestricted designated Property Fund	446,500	-	(9,500)	-	-	<b>437,000</b>
Unrestricted designated Fabric Fund	482,058	76,649	(481,386)	18,457	-	<b>95,778</b>
Unrestricted designated Session Funds	9,766	36,342	(39,963)	-	(372)	<b>5,773</b>
	<b>1,141,788</b>	<b>247,987</b>	<b>(687,226)</b>	<b>26,154</b>	<b>-</b>	<b>728,703</b>
<b>Restricted income funds</b>						
Restricted Community of Mission Fund	35,867	19,333	(29,181)	1,676	-	<b>27,695</b>
Restricted Session Benevolent Fund	14,908	166	(861)	526	-	<b>14,739</b>
Restricted Outreach Fund	42,905	1,871	(11,885)	1,651	-	<b>34,542</b>
Restricted Flower Fund	6,255	58	(262)	181	-	<b>6,232</b>
	<b>99,935</b>	<b>21,428</b>	<b>(42,189)</b>	<b>4,034</b>	<b>-</b>	<b>83,208</b>
<b>Total Funds</b>	<b>1,241,723</b>	<b>269,415</b>	<b>(729,415)</b>	<b>30,188</b>	<b>-</b>	<b>811,911</b>

#### Purposes of Designated Funds

**The General Fund** represents the reserves of the church which the Trustees are free to direct in the furtherance of the church's objectives without further restriction.

**The Property Fund** holds the value of the church manse.

**The Fabric Fund** has remit "to be used to maintain the fabric of the church's property".

**The Session Funds** are a group of bank accounts held by the Crypt Café and the Congregational Life Group.

#### Purposes of Restricted Funds

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

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

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 15. Special Collections

	2017	2016
<i>Lenten Lunch Projects</i>	£	£
GK Experience	1,803	-
The Iona Community Capital Appeal	1,803	-
St Andrew's Refugee Services in Cairo	1,803	-
Glasgow Night Shelter	-	1,250
Church Action on Poverty	-	1,250
EMMS International	-	1,250
Lodging House Mission	668	1,405
Global Minorities Alliance Books4Future	-	564
Horatio's Garden	-	756
World Mission Council Nepal	-	585
Kohima Educational Trust	-	510
Saidiana Women's Project (Kenya)	508	598
Lambhill Stables	-	602
Toy Box	436	311
Erskine Hospital Remembrance Day	-	487
Maggie Centre (Ladies' Coffee Mornings)	-	824
Lodging House Mission (Ladies' Coffee Mornings)	996	-
Glasgow Night Shelter	514	-
Medical Aid to Palestinians	811	-
Scottish Love in Action	517	-
Christian Aid - Disaster Relief in Sierra Leone	554	-
Student Christian Movement (SCM)	377	-
Poppy Scotland	609	-
Dumfries House Trust	508	-
Wheel Trust	145	-
	<b>12,052</b>	<b>10,392</b>
<b>Community of Mission (Note 6)</b>		
Support for Lenten Lunch	-	676
Glasgow Presbytery Inter-Faith	-	835
Mission Worker Expenses	160	606
Congregational Ceilidh	-	150
Breathing Space	1,210	370
Hope College Hospitality	361	140
Support for Ceilidh Lunch	-	260
Christian Aid Café	-	104
Eco-Congregation membership	100	100
Christmas Cards	474	289
Projects < 100	251	291
Traidcraft Support	135	-
<b>Total</b>	<b>2,691</b>	<b>3,821</b>

## Wellington Church of Scotland

### Notes to the financial statements

For the year ended 31 December 2017

#### 16. Statement of Financial Activities for the year end 31 December 2016

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
<b>Income from:</b>			
Donations and legacies	81,190	14,493	<b>95,683</b>
Charitable activities	92,094	5,419	<b>97,513</b>
Investments	15,137	2,729	<b>17,866</b>
<b>Total income</b>	<b>188,421</b>	<b>22,641</b>	<b>211,062</b>
<b>Expenditure on:</b>			
Raising funds	(37,435)	(123)	<b>(37,558)</b>
Charitable activities	(176,431)	(40,303)	<b>(216,734)</b>
Other	(60,230)	-	<b>(60,230)</b>
<b>Total expenditure</b>	<b>(274,096)</b>	<b>(40,426)</b>	<b>(314,522)</b>
<b>Net expenditure before gains and losses on investments</b>	<b>(85,675)</b>	<b>(17,785)</b>	<b>(103,460)</b>
Gains on investments - unrealised	14,168	2,190	<b>16,358</b>
Gains on investments - realised	8,078	1,250	<b>9,328</b>
<b>Net expenditure</b>	<b>(63,429)</b>	<b>(14,345)</b>	<b>(77,774)</b>
Transfers between funds	(248)	248	-
<b>Net movement in funds</b>	<b>(63,677)</b>	<b>(14,097)</b>	<b>(77,774)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	1,205,465	114,032	<b>1,319,497</b>
<b>Total funds carried forward</b>	<b>1,141,788</b>	<b>99,935</b>	<b>1,241,723</b>

#### 17. 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.

**Wellington Church of Scotland, Glasgow****Budget General Fund 1 January 2018 to 31 December 2018**

<b>Income</b>	<b>Budget to 31-Dec-18</b>	<b>Actual to 31-Dec-17</b>	<b>Budget to 31-Dec-17</b>
Offerings	60,000	60,228	62,000
Tax recovered on Gift Aid	14,500	13,656	14,500
Legacies	-	-	-
Activities for generating funds	65,000	56,749	52,000
Investment income	3,000	4,363	4,000
Charitable income	2,000	-	2,000
<b>Total Budgeted Incoming Resources</b>	<b><u>£144,500</u></b>	<b><u>£134,996</u></b>	<b><u>£134,500</u></b>
<b>Expenditure</b>	<b>Budget to 31-Dec-18</b>	<b>Actual to 31-Dec-17</b>	<b>Budget to 31-Dec-17</b>
Ministries and Mission Fund	61,549	70,850	73,974
Presbytery Dues	3,926	3,880	4,353
Minister's Expenses	2,500	2,527	2,500
Pulpit Supply	8,300	450	-
Salary Costs	30,000	15,242	16,310
Cleaning	9,200	14,126	12,000
Electricity	5,000	2,378	5,200
Gas	10,000	5,671	10,500
Water	1,200	1,055	1,600
Maintenance and Equipment	10,000	9,773	12,000
Manse Maintenance & Council Tax	3,000	8,846	4,000
Insurance	6,800	6,795	6,800
Office Expenses	10,500	10,444	4,000
Organ Tuning & Music	1,000	1,042	2,500
Youth	200	184	500
Sundry Expenses	1,500	3,114	500
<b>Total Budgeted Outgoing Resources</b>	<b><u>£164,675</u></b>	<b><u>£156,377</u></b>	<b><u>£156,737</u></b>