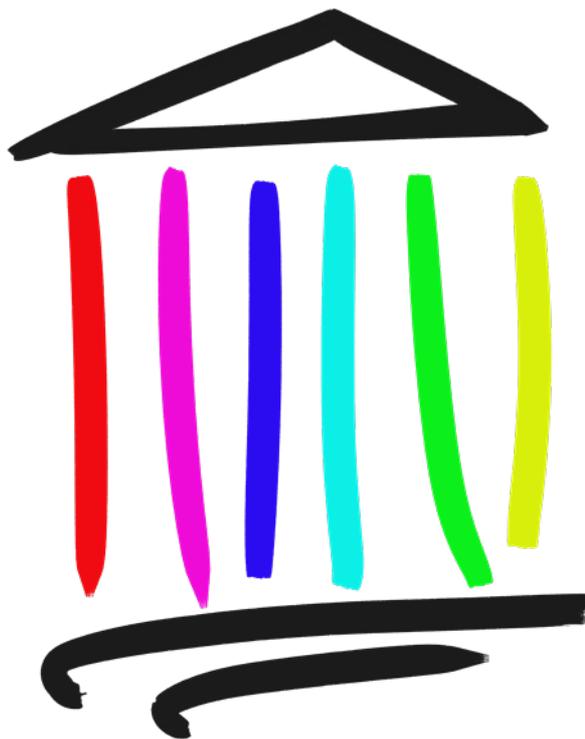


**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2019  
for  
Wellington Church of Scotland, Glasgow**



Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

**Contents of the Financial Statements  
for the Year Ended 31 December 2019**

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Reference and Administrative Details  
for the Year Ended 31 December 2019

**TRUSTEES**

Jan Mathieson Interim Moderator (resigned 31.10.19)  
Stewart Gillan Interim Moderator (appointed 31.10.19)  
Sally Beaumont  
Christine Blackhurst  
David Blackhurst  
John Bradley  
Anthea Cameron  
Grace Franklin  
Kate Fyfe  
Kenneth Fyfe  
Rebecca Gebauer  
Robin Green  
Niall Hardie  
Petra Hardie  
Christine Johnston  
Priscilla Lawrie  
Duncan Logie  
Claire McDiarmid  
Lizanne McKerrell  
James Michael  
Donald Murray  
Jackie Murray  
Fumiko Nakabachi  
Ruth Shanks  
Maureen Small  
Helen Sturrock  
Yushin Toda  
Ekpe Ukpe  
Heather Walton  
Anne Wilson  
Dorothy Kilgour  
Arthur Allison  
John Fyfe Anderson

**PRINCIPAL ADDRESS**

77 Southpark Avenue  
Glasgow  
G12 8LE

**REGISTERED CHARITY  
NUMBER**

SC000289

**INDEPENDENT EXAMINER**

Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

**BANKERS**

Bank of Scotland  
PO Box 1000  
BX2 1LB

**Report of the Trustees  
for the Year Ended 31 December 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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.
- 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.

**Report of the Trustees  
for the Year Ended 31 December 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Wellington Church continues to be a place of worship, of welcome, of hospitality, and of service. It has been a vacant charge for the whole of 2019. Under the leadership of the Interim Moderators, initially the Rev Jan Mathieson, subsequently Rev Dr Stewart Gillan and that of the Assisting Minister, Rev Dr Roger Sturrock and the locum minister, Rev Liz Johnson Blythe, 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.

Throughout 2019, Wellington has been looking towards future ministry arrangements under the direction of Glasgow Presbytery's Strategic Planning Committee. While, in terms of the Presbytery Plan, it had been moving formally towards a Basis of Adjustment for future union with Kelvinside Hillhead church, in 2019, it began to consider other possible options including the possibility of two 0.5 FTE ministers, one for each church.

Sunday Morning Worship remains the focal point of gathering for the congregation week by week. Through it, the ministry of Rev Dr Roger Sturrock, Rev Liz Johnson Blythe, locum minister and of various visiting preachers, including our own members, Rev Dr Norman Shanks, Prof Heather Walton, Rev Dr Kathy Galloway and (newly joined in 2019) Rev Tom Moffat, 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. Partly through the continuing generosity of several church members, the appointment of three choral scholars continued through 2019. The children and young people continue to be welcomed into, and, on occasion, to participate in, elements of worship.

We have continued to share our evening services with Hillhead Baptist and with Kelvinside Hillhead churches. With the Baptist church continuing to worship in the Hilton Grosvenor Hotel during the redevelopment of its building in Creswell Street, the evening service venue is presently being shared with Kelvinside Hillhead church.

Wellington's building has continued to be shared as a place of regular worship: by the Mosaic Church, who meet on a Sunday afternoon. 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 Roger Sturrock acting as the Honorary Church of Scotland Chaplain and the Rev Liz Johnson Blythe acting as deputy in this role. Links with the University Chapel are sustained, with a shared service once a year at which the University Chapel Choir joins us.

The **Education and Worship Committee** was initially led by Niall Hardie and, towards the end of 2019, its new convenor Ekpe Uke was appointed. It carries out a wide range of Christian Education. Our young people's groups are led by committed and skilled volunteers, and work with a number of regular attendees. In the **Sunday School**, Kristeen Barnes and Rebecca Gebauer work creatively with a wide age range. This is run as Wellington Children's Church, meeting on the first Sunday of the month for up to two hours. The **Sunday Group** runs in parallel to Sunday School, with a small number attending, also now led by Rebecca Gebauer. In 2020, we are piloting Saturday Bible Story-Telling Sessions for children.

The **Questions of Faith Group** maintain good numbers and provide a range of opportunities 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 Café** on a Friday lunchtime at Hillhead High School is now in its eleventh year and shows no sign of diminishing in its popularity. This work is done by volunteers including Catherine Shaw Dunn, supported by our locum minister, Rev Liz Johnson Blythe in co-operation with the Wheel Trust, a youth work venture of various West End churches, which the congregation has supported financially for eleven years.

**Report of the Trustees  
for the Year Ended 31 December 2019**

**Mission and Outreach Committee (M&O), (M&O)**

Wellington's "Understanding and practice of Mission" underpins the work of the M&O committee, which is convened by Maureen Small. The committee coordinates many outreach and fundraising activities of the congregation. There is a major Lenten Appeal for three special charitable projects, one local, one national, one overseas. Then Special Collections for other charities are taken at Communion services and at other special times of year like Christmas and Remembrance Sunday. The committee oversees the operation of the Crypt Café and the International Welcome Club, whose work is described below. Justice and Peace issues, such as destitution and homelessness are brought to the congregation for action. The committee supports Fair Trade and the congregation's involvement with Eco-Congregation Scotland. Fair Trade coffee mornings are run and each Sunday, after the morning service, there is a Traidcraft Stall, organised by Kristeen Barnes.

The M&O Committee has continued our partnership with the Woodlands Community Garden whose advice has been very helpful in planning work in the Breathing Place garden at the church. Many vegetables have been grown by a group that meets regularly once a week during the growing season. In the winter months this group keeps in contact through regular working lunches in the Crypt Café.

The Crypt Café, open during the University teaching terms, has been busy, providing both welcome and hospitality. Its committee, convened by Jackie Murray, is supported by many volunteers drawn from the congregation, students and beyond. The regular staff are managed by Laura Murray and we are grateful for her commitment and that of Leeane, Stuart, and Johanna, who are in daily. This year they have been promoting sustainability through the sale of re-usable cups and are no longer providing single use cups or selling plastic water bottles.

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, both through the work of Club and the Conversation Corner. All this is overseen by Grace Franklin with the help of volunteers and three young paid helpers. In offering friendship and practical help many strong relationships have been forged. The "Out of Hours" work done by the team to support members is invaluable. The Club's work on the International front was recognised this year with Grace being commended in the Inspiring City Awards run by the Herald and the Glasgow Chamber of Commerce

The Club operates in university term-time with a special Away Day programme in the summer months. The Corner continues on a weekly basis over the summer with a break in May.

The Conversation Corner on Wednesday afternoons 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 22 native English-speaking hosts enjoyed several lunches to get to know each other better.

Most Fridays 20-30 people come for the Club's social programme. The highlights of this are the regular monthly ceilidhs in the summer and the celebration of St Andrews day and the Burns Supper in late January. The catering provided by the Congregational Life Committee at these latter events is much appreciated.

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 to Wellington on a Friday evening or 2.45 on a Wednesday afternoon.

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 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.

One highlight this year was a congregational outing to the recently refurbished 'Mackintosh at the Willow' tearoom in Sauchiehall Street Glasgow, where we enjoyed a very elegant afternoon tea served from Willow patterned China and delicate cake stands. The rooms and decor are an exact replica of the famous tearoom designed by the celebrated Scottish architect and artist Charles Rennie Macintosh. The premises had been skilfully recreated by a team of expert craftsmen and women headed up by one of our own members, Celia Sinclair, who gave us a tour of the whole building and a talk about how her vision for the restoration became a reality with the opening of the tearoom which was also filmed and documented on National TV.

**Report of the Trustees  
for the Year Ended 31 December 2019**

Our Church weekend away, again returning to the Atholl Centre, Pitlochry, at the end of March was entitled, 'The Challenge of Change'. The Very Rev. Dr. John Miller led several lively, inspiring but also sensitive sessions, interviewing folks on how they had coped with the challenge of change in its various forms in the past, and how these things had impacted on them, sometimes leading them to develop differently as a result. The sessions were really both helpful and hopeful at this time in the life of our congregation where we anticipate many potential changes in our church life in the near future.

Another highlight this year was a one-hour cruise on Loch Lomond in May when we enjoyed beautiful sunshine while on board. An interesting commentary about the history and legends of the Loch was provided throughout the sail by the TV historian, Neil Oliver. We rounded off the afternoon with a meal and 'retail therapy' at Lomond Shores near Balloch.

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. There were not any major works during 2019 but preparation for works including painting of the exterior doors has been completed. During the year the tenant in the Manse left and some significant redecoration was required prior to the new tenant taking occupancy. During the year the committee has lost three members. Best wishes went with Joyce and Arthur Allison on their move to Edinburgh along with grateful thanks for their long and dedicated service. The death of Lizanne McKerrell has left many gaps in the life of Wellington of which her membership of Finance and Fabric is only one. She was a very able deputy convener and will be much missed.

**FINANCIAL REVIEW**

**Financial Review**

Per the Statement of Financial Activities on page 8, the church reported Net Surplus for the year of £4,498 (2018: Deficit -£48,423). At the Balance Sheet date, the church had total reserves of £767,986 (2018: £763,488) of which £418,000 (54%) was 'tied up' in the church manse and £56,511 (7%) within Restricted Funds.

The total giving from the congregation (£69,301) fell by £790 compared to £69,991 in 2018 which was largely attributed to a reduction in WFO. This has been more than offset by a £8,559 increase in rental of halls from £56,139 in 2018 to £64,698 in 2019. As anticipated, investment income also continued to fall by £832 from £9,367 in 2018 to £8,535 in 2019.

**Investment policy and performance**

At the start of 2019, the church had investments of £241,128 held by local stockbrokers, Speirs & Jeffrey who were bought over during the year by Rathbones, 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 additions to the investments of £12,005, disposals of £12,005 and net gain of £30,768 (including £30,025 of unrealised gains and £743 realised). At the year end, the market value of the church's investments was £271,896 and are retained by the Stockbrokers to be managed under the policy described above.

**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 £711,475 which included property with a net book value of £418,000 and funds within the Fabric Fund of £103,499. In addition, the Church holds £181,649 in the General Reserve Fund which represents more than one year's expenditure. The church also held £56,511 of Restricted funds which have been provided for the purposes specified in Note 21.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

Report of the Trustees  
for the Year Ended 31 December 2019

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

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 Moderators, initially the Rev Jan Mathieson and latterly Rev Dr Stewart Gillan, 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 remuneration**

Given their roles as described above, The Trustees, along with the 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 10 of the financial statements.

**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 level of the Church's Fabric Fund in the context of the ongoing cost of maintaining and operating the Church building which is A listed. The risk associated with this is the Church's 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 ten years, this has been significantly ameliorated by the growth 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 three to five years.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

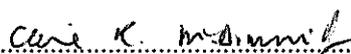
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees have chosen to prepare financial statements on the fully accrued basis which give 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Approved by the trustees on 30 August 2020 and signed on their behalf by:

  
.....  
Claire McDiarmid - Trustee

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

I report on the accounts for the year ended 31 December 2019 set out on pages eight to twenty one.

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's 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 the independent examiner's report**

My examination was 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 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 accounts.

**Independent examiner's statement**

In connection with 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 to 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.



David Nicholls ACCA  
Association of Chartered Certified Accountants  
Brett Nicholls Associates  
63 Ruthven Lane  
Glasgow  
G12 9BG

Date: .....

31 August 2020

**Statement of Financial Activities  
for the Year Ended 31 December 2019**

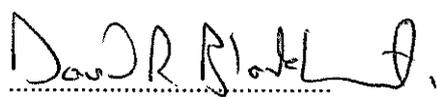
	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	72,260	2,207	74,467	79,679
<b>Charitable activities</b>					
Church Activities	5	49,209	1,867	51,076	45,053
Other trading activities	3	75,133	-	75,133	66,980
Investment income	4	6,630	1,905	8,535	9,367
Other income	6	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,249</u>
<b>Total</b>		206,232	5,979	212,211	203,328
<b>EXPENDITURE ON</b>					
Raising funds	7	523	-	523	4,169
<b>Charitable activities</b>					
Church Activities	8	214,199	23,759	237,958	225,022
<b>Total</b>		<u>214,722</u>	<u>23,759</u>	<u>238,481</u>	<u>229,191</u>
Net gains/(losses) on investments		<u>24,477</u>	<u>6,291</u>	<u>30,768</u>	<u>(19,420)</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,987	(11,489)	4,498	(45,283)
<b>Transfers between funds</b>		<u>(463)</u>	<u>463</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		15,524	(11,026)	4,498	(48,423)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>	17	<u>695,951</u>	<u>67,537</u>	<u>763,488</u>	<u>811,911</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>711,475</u></u>	<u><u>56,511</u></u>	<u><u>767,986</u></u>	<u><u>763,488</u></u>

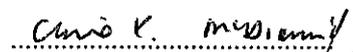
Wellington Church of Scotland, Glasgow

Balance Sheet  
31 December 2019

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	13	418,000	427,500
Investments	14	<u>271,896</u>	<u>241,128</u>
		689,896	668,628
<b>CURRENT ASSETS</b>			
Debtors	15	29,167	29,862
Cash at bank and in hand		<u>145,559</u>	<u>162,801</u>
		174,726	192,663
<b>CREDITORS</b>			
Amounts falling due within one year	16	(96,636)	(97,803)
		<u>78,090</u>	<u>94,860</u>
<b>NET CURRENT ASSETS</b>			
		<u>78,090</u>	<u>94,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>767,986</u>	<u>763,488</u>
<b>NET ASSETS</b>			
		<u>767,986</u>	<u>763,488</u>
<b>FUNDS</b>			
Unrestricted funds	18	711,475	695,951
Restricted funds		<u>56,511</u>	<u>67,537</u>
<b>TOTAL FUNDS</b>		<u>767,986</u>	<u>763,488</u>

The financial statements were approved by the Trustees on 30 August 2020 and were signed on their behalf by:

  
David Blackhurst - Trustee

  
Claire McDiarmid - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 December 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are also prepared in line with the Charities Accounts (Scotland) Regulations 2006 and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016 as the Charity is a Church of Scotland congregation with number 161044.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 condition 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 confirmation, 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.

**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.

**Income from Charitable Activities**

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

**Trading Income**

Trading income represents income generated from assets the Church does not utilise for solely charitable purposes. These assets include the Church building itself, via short term lets and hires, and income from rental of the Manse, at such times as it is not occupied by the minister.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019**

**1. ACCOUNTING POLICIES - continued**

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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.

**Trading Expenditure**

Trading expenditure represents expenditure necessary to generate income which is not of a charitable or voluntary nature. This includes expenditure on the Church's Manse during such times as the Manse is not occupied by the Minister and is therefore being rented to generate income. It is not practical for the Church to identify a share of the Church building's overheads and attribute these to the income generated through hire of its halls and rooms. The Church therefore reports all such expenditure as Charitable Activities Costs.

**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.

**Tangible 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.

**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.

**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 the financial statements.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

1. ACCOUNTING POLICIES - continued

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pensions**

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

**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.

**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.

**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.

**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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Donations	154	2,207	2,361	4,133
Gift aid	12,769	-	12,769	13,204
Grants	-	-	-	5,555
Gift Aid Offerings	41,254	-	41,254	41,554
WFO	6,540	-	6,540	7,115
Ordinary Offerings	8,738	-	8,738	8,118
Contribution to Church Development Weekend	2,805	-	2,805	-
	<u>72,260</u>	<u>2,207</u>	<u>74,467</u>	<u>79,679</u>

Grants received, included in the above, are as follows:

	2019 £	2018 £
Glasgow Presbytery Grant	<u>-</u>	<u>5,555</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

## 3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Rent of Manse	10,435	-	10,435	10,841
Use of Premises	<u>64,698</u>	<u>-</u>	<u>64,698</u>	<u>56,139</u>
	<u>75,133</u>	<u>-</u>	<u>75,133</u>	<u>66,980</u>

## 4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Bank Interest	-	-	-	327
Dividends Received	5,216	1,541	6,757	6,131
Other Interest Received	<u>1,414</u>	<u>364</u>	<u>1,778</u>	<u>2,909</u>
	<u>6,630</u>	<u>1,905</u>	<u>8,535</u>	<u>9,367</u>

## 5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fundraising Events	-	-	-	2,502
Crypt Café	47,356	-	47,356	41,198
Weddings and Funerals	100	-	100	700
Sundry Income	1,154	1,867	3,021	-
Life & Work	<u>599</u>	<u>-</u>	<u>599</u>	<u>653</u>
	<u>49,209</u>	<u>1,867</u>	<u>51,076</u>	<u>45,053</u>

## 6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Employer Allowance	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,249</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

## 7. RAISING FUNDS

## Other trading activities

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Manse Maintenance, Council Tax	<u>523</u>	<u>-</u>	<u>523</u>	<u>4,169</u>

## 8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £
Church Activities	<u>237,958</u>

## 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Staff costs	59,942	1,600	61,542	63,149
Accountancy - IE Fee	1,800		1,800	1,800
Bank Charges	465		465	165
Church Office Expenses	1,771		1,771	6,454
Cleaning	11,597		11,597	11,461
Community of Mission	674		674	741
Donations	333	12,406	12,739	1,815
Electricity	6,511		6,511	5,923
Gas	6,779		6,779	6,387
Insurance	7,393		7,393	6,768
Legal & Professional	2,309		2,309	300
Life & Work	802		802	682
Minister Expenses	193		193	14
Ministries & Mission	60,086		60,086	61,549
Organ & music	2,004	3,125	5,129	4,708
Organisation Activities	121	2,559	2,680	1,858
Presbytery Dues	3,723		3,723	3,926
Pulpit Supplies	10,261		10,261	5,875
Purchase of Flowers	-	228	228	164
Repairs & Maintenance	6,408		6,408	8,281
Sundry Expenses	3,656		3,656	1,689
Support Workers	-		-	3,193
Telephone	1,457		1,457	1,111
Water	203		203	988
Wheel Trust	-	3,000	3,000	3,600
Youth & Sundry School	-	109	109	705
Crypt Food	11,909		11,909	11,128
Crypt Maintenance	983		983	319
Sundries	-		-	70
Investment Manager	514		514	699
Church Development Weekend	2,805	732	3,537	-
Depreciation	9,500		9,500	9,500
	<u>214,199</u>	<u>23,759</u>	<u>237,958</u>	<u>225,022</u>

A breakdown of Community of Mission expenditure is provided in note 22.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

**10. TRUSTEES' REMUNERATION AND BENEFITS**

Other than those below, 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 £25,5554 (2018: £23,824) was donated to the congregation by the Trustees.

Anthea Cameron, Trustee, received remuneration of £9,448 (2018: £9,448) for her services as Church Secretary. Rebecca Gebauer, Trustee, received remuneration of £12,928 (2018: £11,992) for her services as Church Officer.

**Trustees' expenses**

During the year one trustee, the Minister, received out of pocket expenses totalling £193 (2018: £14). Other than this there were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018. The trustees (besides the Minister/Interim Moderator) are not reimbursed for expenses and so none were waived by the trustees.

**11. STAFF COSTS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	55,213	60,683
Social security costs	6,112	2,249
Other pension costs	<u>217</u>	<u>217</u>
	<u><b>61,542</b></u>	<u><b>63,149</b></u>

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

	<b>2019</b>	<b>2018</b>
Student outreach worker	-	1
Administration	2	2
Music Staff	1	1
Student Lunches	<u>2</u>	<u>2</u>
	<u><b>5</b></u>	<u><b>6</b></u>

No employees received emoluments in excess of £60,000.

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 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 £27,585 and the maximum stipend (in the fifth and subsequent years) £33,899.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,094	6,585	79,679
<b>Charitable activities</b>			
Church Activities	42,851	2,202	45,053
Other trading activities	66,980	-	66,980
Investment income	7,346	2,021	9,367
Other income	2,249	-	2,249

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	192,520	10,808	203,328
<b>EXPENDITURE ON</b>			
Raising funds	4,169	-	4,169
<b>Charitable activities</b>			
Church Activities	203,628	21,394	225,022
<b>Total</b>	207,797	21,394	229,191
Net gains/(losses) on investments	<u>(17,475)</u>	<u>(5,085)</u>	<u>(22,560)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,752)	(15,671)	(48,423)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	728,703	83,208	811,911
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>695,951</u>	<u>67,537</u>	<u>763,488</u>
<b>13. TANGIBLE FIXED ASSETS</b>			
			<b>Freehold property £</b>
<b>COST</b>			
At 1 January 2019 and 31 December 2019			<u>502,311</u>
<b>DEPRECIATION</b>			
At 1 January 2019			74,811
Charge for year			<u>9,500</u>
At 31 December 2019			<u>84,311</u>
<b>NET BOOK VALUE</b>			
At 31 December 2019			<u>418,000</u>
At 31 December 2018			<u>427,500</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

## 14. FIXED ASSET INVESTMENTS

	Listed investments 2019 £	Listed investments 2018 £
<b>MARKET VALUE</b>		
At 1 January	241,128	263,648
Additions	12,005	61,297
Disposals	-12,005	-61,225
Revaluations & Gains	30,768	-22,592
At 31 December	<u>271,896</u>	<u>241,128</u>
<b>NET BOOK VALUE</b>		
At 31 December 2019		<u>271,896</u>
At 31 December 2018		<u>241,128</u>

There were no investment assets outside the UK.

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

	2019 %	2018 %
4.125% Treasury Stock 2030	11.8	13.2
Witan	8.7	10.2
Bankers Investment Trust GBP0.25	8.9	10.6
City of London Inv. Trust	9.0	8.8
Henderson Far East Inc	5.1	5.5
Impax	6.9	5.9
M&G Investment Corporate Bond	6.7	
Marlborough	7.1	6.6
JH Strategic Bond Inc	5.3	5.7
Threadneedle UK Corp Bond	6.2	6.5

**Share Portfolio**

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

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	13,614	13,614
Gift Aid Receivable	13,091	13,413
Prepayments	<u>2,462</u>	<u>2,835</u>
	<u>29,167</u>	<u>29,862</u>

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	2,264	2,026
Parish Grouping	382	382
Special Collections (for third parties)	-	805
Building Work Retention	89,190	89,190
Accrued expenses	<u>4,800</u>	<u>5,400</u>
	<u>96,636</u>	<u>97,803</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2019

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Fixed assets	418,000	-	418,000	427,500
Investments	271,896	-	271,896	241,128
Current assets	115,215	59,511	174,726	192,663
Current liabilities	(93,636)	(3,000)	(96,636)	(97,803)
	<u>711,475</u>	<u>56,511</u>	<u>767,986</u>	<u>763,488</u>

## ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2018

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Fixed assets	427,500	-	427,500	437,000
Investments	241,128	-	241,128	263,648
Current assets	125,126	67,537	192,663	212,572
Current liabilities	(97,803)	-	(97,803)	(101,309)
	<u>695,951</u>	<u>67,537</u>	<u>763,488</u>	<u>811,911</u>

## 18. MOVEMENT IN FUNDS

	At 1/1/19 £	Net move't in funds £	Fund transfers £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	170,197	8,315	3,137	181,649
Designated Property Fund	427,500	(9,500)	-	418,000
Designated Fabric Fund	92,543	10,956	-	103,499
Designated Session Fund	<u>5,711</u>	<u>6,216</u>	<u>(3,600)</u>	<u>8,327</u>
	695,951	15,987	(463)	711,475
<b>Restricted funds</b>				
Community of Mission Fund	21,908	(8,706)	-	13,202
Session Benevolent Fund	12,922	1,112	-	14,034
Outreach Fund	26,866	(4,358)	463	22,971
Flower Fund	<u>5,841</u>	<u>463</u>	<u>-</u>	<u>6,304</u>
	<u>67,537</u>	<u>(11,489)</u>	<u>463</u>	<u>56,511</u>
<b>TOTAL FUNDS</b>	<u>763,488</u>	<u>4,498</u>	<u>-</u>	<u>767,986</u>
	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>				
General fund	156,407	(163,948)	15,856	8,315
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	2,335	-	8,621	10,956
Designated Session Fund	<u>47,490</u>	<u>(41,274)</u>	<u>-</u>	<u>6,216</u>
	206,232	(214,722)	24,477	15,987
<b>Restricted funds</b>				
Community of Mission Fund	1,253	(12,000)	2,041	(8,706)
Session Benevolent Fund	327	(419)	1,204	1,112
Outreach Fund	4,252	(11,112)	2,502	(4,358)
Flower Fund	<u>147</u>	<u>(228)</u>	<u>544</u>	<u>463</u>
	<u>5,979</u>	<u>(23,759)</u>	<u>6,291</u>	<u>(11,489)</u>
<b>TOTAL FUNDS</b>	<u>212,211</u>	<u>(238,481)</u>	<u>30,768</u>	<u>4,498</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

## 18. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	Transfers between funds £	At 31/12/18 £
<b>Unrestricted funds</b>				
General fund	190,152	(23,455)	3,500	170,197
Designated Property Fund	437,000	(9,500)	-	427,500
Designated Fabric Fund	95,778	(3,235)	-	92,543
Designated Session Fund	5,773	3,438	(3,500)	5,711
	<u>728,703</u>	<u>(32,752)</u>	<u>-</u>	<u>695,951</u>
<b>Restricted funds</b>				
Community of Mission Fund	27,695	(5,787)	-	21,908
Session Benevolent Fund	14,739	(1,817)	-	12,922
Outreach Fund	34,542	(7,676)	-	26,866
Flower Fund	6,232	(391)	-	5,841
	<u>83,208</u>	<u>(15,671)</u>	<u>-</u>	<u>67,537</u>
<b>TOTAL FUNDS</b>	<u>811,911</u>	<u>(48,423)</u>	<u>-</u>	<u>763,488</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	148,300	(160,134)	(11,621)	(23,455)
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	2,619	-	(5,854)	(3,235)
Designated Session Fund	41,601	(38,163)	-	3,438
	<u>192,520</u>	<u>(207,797)</u>	<u>(17,475)</u>	<u>(32,752)</u>
<b>Restricted funds</b>				
Community of Mission Fund	8,761	(12,855)	(1,693)	(5,787)
Session Benevolent Fund	128	(1,045)	(900)	(1,817)
Outreach Fund	1,765	(7,330)	(2,111)	(7,676)
Flower Fund	154	(164)	(381)	(391)
	<u>10,808</u>	<u>(21,394)</u>	<u>(5,085)</u>	<u>(15,671)</u>
<b>TOTAL FUNDS</b>	<u>203,328</u>	<u>(229,191)</u>	<u>(22,560)</u>	<u>(48,423)</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019**

**19. RELATED PARTY DISCLOSURES**

Other than those disclosed under note 10 there were no related party transactions for the year ended 31 December 2019.

**20. 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

**21. 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"

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

**22. SPECIAL COLLECTIONS (FOR THIRD PARTIES)**

	<b>2019</b>	<b>2018</b>
	£	£
Lenten Lunch Projects		
Embrace	1,288	
Revive MS	1,288	
Macmillan Cancer Support	1,288	
The Olive Tree		1,200
Trefoil		1,200
St Rollox Church		1,200
Mary's Meals	446	
The GKExperience	410	
Toy Box	431	345
Link Community Development International (Ladies' Coffee Mornings)	363	
Freedom from Torture	406	
Glasgow Pregnancy Choices	429	
One World Week	380	
Kohima Educational Trust	433	
Scottish Churches	557	
Poppy Scotland		539
Glasgow Presbytery- Youth 2018- Visit to South Africa		412
Church of Scotland HIV Appeal		84
Scottish Bible Society		441
Mission Aviation Fellowship		305
Church of Scotland HIV Programme		1,126
The Disasters Emergency Committee		573
The Well Multicultural Centre		419
Cyrenians Scotland		463
	<u>7,718</u>	<u>8,306</u>

**Community of Mission**

	<b>2019</b>	<b>2018</b>
	£	£
Eco-Congregation membership	100	
Christmas Cards	328	487
Christian Aid Support	65	
Student Lunches		121
Garden Expenses	157	58
Annual Membership	25	75
	<u>674</u>	<u>741</u>

**23. CONTRIBUTION OF 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 and voluntarily 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**

**for the Year Ended 31 December 2019**

**24. OPERATIONAL BUDGET 2020**

Unrestricted Funds budgeted Income & Expenditure 1 January 2020 to 31 December 2020

	<b>Budget to 31-Dec-20</b>
<b>Income</b>	<b>£</b>
Ordinary Collections	8,500
WFO	7,185
Gift Aid	41,554
Donations	
Tax Reclaimed	13,091
Dividends	6,300
Bank Interest	
Legacies	
Halls	65,000
Charitable Income	200
Manse Rental	16,488
<b>Total Income</b>	<b>158,318</b>
National Stipend Fund	56,244
Presbytery Dues	3,499
Minister-CoS	200
Pulpit Supply & locum	15,750
<b>Sub total</b>	<b>75,693</b>
Salary Secretary	10,050
Salary Organist	5,240
Salary Church Officer	12,730
HMRC tax	2,300
<b>Sub total</b>	<b>30,320</b>
Water	200
Electricity	8,200
Gas	9,000
Maint/Equip/Repairs	10,000
H&S Training & Defibrillator	
Church Cleaning	12,000
Manse Costs	1,000
<b>Sub total</b>	<b>40,400</b>
Legal Fees	7,000
Organ Tuning/Repairs	2,200
Office & Telephones	2,500
Photocopying	1,000
Youth & Sunday School	200
Sundry Expenses	2,000
Insurances	7,300
<b>Sub total</b>	<b>22,200</b>
<b>Total Expenditure</b>	<b>168,613</b>
<b>Net Surplus/(deficit)</b>	<b>(10,295)</b>

*This note does not form part of the statutory accounts*