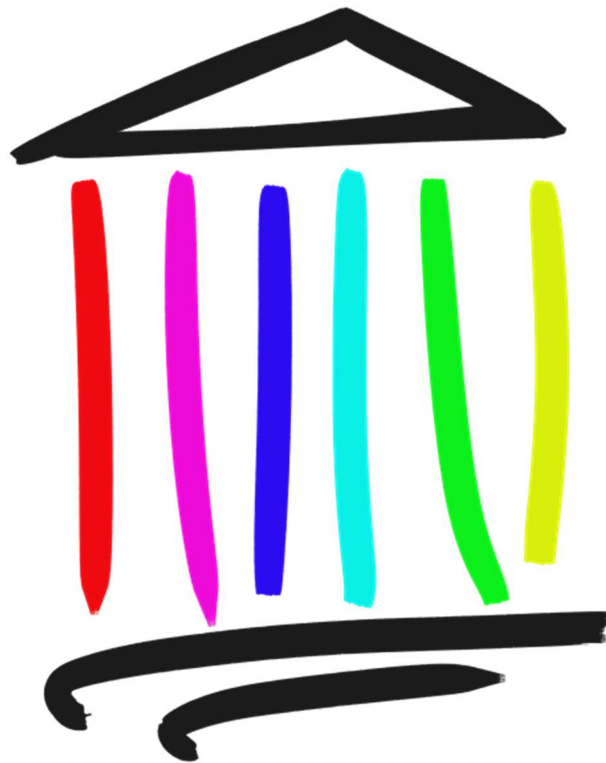


**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
Wellington Church of Scotland, Glasgow**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Wellington Church of Scotland, Glasgow

**Reference and Administrative Details
for the Year Ended 31 December 2021**

TRUSTEES

Stewart Gillan Interim Moderator
Sally Beaumont
Christine Blackhurst
David Blackhurst
John Bradley
Anthea Cameron
Grace Franklin
Kate Fyfe
Rebecca Gebauer
Robin Green
Niall Hardie
Petra Hardie
Christine Johnston
Priscilla Lawrie
Claire McDiarmid
Fumiko Nakabachi
Ruth Shanks
Maureen Small
Helen Sturrock
Yushin Toda
Ekpe Ukpe
Heather Walton
Anne Wilson
Dorothy Kilgour
Arthur Allison
Kenneth Fyfe (deceased 26.10.21)
Donald Murray (resigned 31.8.21)
Jackie Murray
John Fyfe Anderson (resigned 19.1.21)

PRINCIPAL ADDRESS

77 Southpark Avenue
Glasgow
G12 8LE

REGISTERED CHARITY NUMBER SC000289

INDEPENDENT EXAMINER

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Bank of Scotland
PO Box 1000
BX2 1LB

Wellington Church of Scotland, Glasgow

Report of the Trustees for the Year Ended 31 December 2021

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 2021.

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 (FRS102) (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

Wellington Church of Scotland, Glasgow
Report of the Trustees
for the Year Ended 31 December 2021

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 2021. Under the leadership of the Interim Moderator - 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. Our longstanding administrator Anthea Cameron retired during 2021 and the post is now held by Héloïse Bernard. The Church Officer, Rebecca Gebauer, also strongly supports the ministerial team and acts with the Administrator, inter alia as key contacts for the groups who (normally) use the premises, and who are beginning to return. As in 2020, the Church Officer had some periods of furlough due to the Covid pandemic and at other times, was able to undertake some activities.

Throughout 2021, Wellington has continued to look towards future ministry arrangements under the direction of Glasgow Presbytery's Strategic Planning Committee. We have worked closely with Glasgow Presbytery and with the Church of Scotland Faith Nurture Forum and, in December, following a successful recruitment process, the offer of the post of Transition Minister was accepted by Rev Richard Baxter who will join us in 2022.

Sunday Morning Worship has continued to be delivered partly online in 2021. Whenever possible in the year, worship has taken place as prior to the pandemic, within the sanctuary from where we stream it live, using new AV equipment purchased for this purpose. This dual mode of delivery allows more infirm members, or those who cannot attend on a particular Sunday morning still to join with us. 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 Rev Tom Moffat, as well as others including elders, has been greatly appreciated by the congregation. The ministry of music facilitated by the organist also continued to bless and help lead these online services. Partly through the continuing generosity of several church members, the appointment of choral scholars continued through 2020, with the number increasing from three to four. Following the lockdowns and the absence of in-person worship, we have experienced challenges in welcoming children and young people back into our fellowship but we continue to try hard to maintain and develop these important contacts. Wellington is blessed in the range of diverse skills of its members and elders and is particularly indebted to its ad hoc Worship Group which has met every week to ensure that the Wellington community is well served with worship arrangements, including online and in-person Bible Study, Sunday services and celebrations such as Advent and Easter which are creative, engaging and spiritual.

We have continued to share our evening services with Hillhead Baptist and with Kelvinside Hillhead Churches and these have translated to a live Zoom format. The small group which organises and leads these services has offered outstanding service to the whole Glasgow West End community and we recognise how blessed we are by their work.

The small chapel created in Wellington's crypt has continued to be a worship space for the Orthodox Church. This continues our development and practice of practical ecumenism, allowing us to share one of our key resources with another Christian tradition. In line with Covid restrictions, this congregation has worshipped in our Woodlands Hall over the last year.

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. While opportunities for uniting our choirs were necessarily limited, plans are in place for a joint service in 2022.

The Education and Worship Committee has continued to be convened by Ekpe Ukpe and has been revitalized during 2021. As well as this, our ad hoc online worship committee, created as a response to the first lockdown, has also continued to meet weekly to discuss all aspects of our weekly services. The latter group is attended by our ministers, our musical director and our deputy session clerk.

Our immediate work with young people has not picked up well following the pandemic though letters of invitation have been sent to all those who were involved with us before and Kristeen Barnes and Rebecca Gebauer continue to reach out to the families with young people. The teenage young people of one family have participated on occasion and our locum minister's primary age children have joined us wherever possible.

Wellington Church of Scotland, Glasgow

Report of the Trustees for the Year Ended 31 December 2021

The Questions of Faith Group was still unable to meet during 2021 due to Covid. Lent and Advent studies, as well as other series of Bible studies led by the Assisting Minister and others again took place either online or in a hybrid format (partly in person and partly online) and were well supported. The contribution of the director of music, Alan Kitchen, to the whole work and worship of the church has again been greatly appreciated. The continuing involvement of the, now four, choral scholars has been a significant benefit to the range and quality of music, and consequently to worship, on Sunday mornings. They have worked well with the volunteer members of the choir which, when in person worship has been possible, has relocated to the balcony area for reasons of Covid safety. The Cosy Cafe on a Friday lunchtime at Hillhead High School did not meet in 2021 but arrangements are in place for it to return in 2022.

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. Each Lent there is a major appeal for three chosen charities, one local, one national, one overseas. Christian Aid Week in May is another important focus for fundraising and Special Collections for different 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 Cafe 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.

With the continuing Covid restrictions in 2021, much of the fund-raising was done online, ably co-ordinated by Rebecca Gebauer. By the autumn it was possible to have some collections at the church. The usual Traidcraft stall after morning service was not possible, but Kristeen Barnes, the Traidcraft organiser distributed catalogues and took orders by phone, post or e-mail.

The M&O Committee hope to revive their partnership with Woodlands Community Garden in 2022. Throughout the pandemic the Breathing Place (kitchen) garden at the church has been used and seeds and planting advice offered. In 2022 the garden group plan to engage with PEAS PLEASE a project led by Nourish Scotland. This is to encourage more growing and eating of vegetables and raised beds are now being sourced.

The Crypt Café: A sub-committee, convened by Jackie Murray, oversees the work of the Crypt Café. Covid restrictions changed the normal operation of the café. From January to June the managers, Ursula and Angie (a job share), assisted by volunteers, made frozen meals for two local charities. In September it was possible to resume limited opening in the University term, operating Tuesday to Thursday, with Ursula now sole manager and Leanne returning as paid cook and volunteers drawn from the congregation, the International Welcome Club, and others.

The International Welcome Club (IWC) has continued its effective ministry of reaching out to the many overseas (and home) visitors that pass through and around Wellington, through both the work of the Club and that of the Conversation Corner. All this is overseen by Grace Franklin with the help of volunteers. 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, particularly during Lockdown and more recent restrictions.

The regular Friday evening programme of the IWC has continued on Zoom in university term time, but it was possible to organise some walks in the summer, for limited numbers.

The Conversation Corner continued to meet on Zoom throughout the year. In multiple sessions on a Wednesday students, migrant workers, asylum seekers and long term residents came to practise their English with native English speaking hosts (volunteers). This has continued to be a time of fun and friendship with some folk joining in from overseas.

Grace Franklin has links with Refugee organisations and club members have helped distribute to them furniture and household goods, and, from these links. Grace continues to keep the committee aware of major problems for refugees and asylum seekers.

Anyone interested in supporting the work of the International Welcome Club is invited to speak to Grace Franklin.

Wellington Church of Scotland, Glasgow

Report of the Trustees for the Year Ended 31 December 2021

The Congregational Life Committee, convened by Helen Sturrock, oversees the care of the congregation by ensuring that we look out for one another. Practically, this amounts to organising social events and providing hospitality, including tea and coffee, after morning worship. Our remit includes looking at Pastoral Care which is largely the responsibility of the Church Elders, via the traditional Church of Scotland model of each Elder having a 'district' consisting of several church members. Last year our Committee was asked, by the Kirk Session, to research and consider other ways of providing pastoral care as we were aware that this traditional model was perhaps not a particularly effective way of doing this as society changes. This is an ongoing discussion which will be continued into 2021. There is an opportunity for members of the committee to undertake further training in Pastoral care and Bereavement counselling when this is next available. As in the previous year, 2021 has again proved to be similar in format with new variants of the Covid virus limiting our ability to meet together in person. Again we had several events and outings planned which had to be cancelled due to the pandemic and the restrictions of social distancing and various strict 'Lockdowns' which prevented us meeting together physically. The congregation is naturally supportive of one another so it was easy to enhance this so that we kept in touch by telephone with one another after the online service, especially with those who were not able to join in and those living alone sending cards and good wishes as appropriate. As in the previous year online virtual events took place with Lenten Packs and Easter Resources posted or delivered to those unable to attend services. Advent and Bible studies continued on zoom. It had been hoped that we would be able to enjoy a Christmas Lunch together but again that was not to be. A second virtual Christmas pantomime took place in the production of "Jack and the Beanstalk". We continued our usual custom of giving Christmas gifts for our housebound members and those in care. There were one or two 'in person' highlights of the year however. One was the opportunity to say a huge thank you to our administrator, Anthea Cameron on her retirement. We were able to have a socially distanced Party in the garden of one of our members with amazing weather which was especially enjoyed as it was for some the first opportunity to meet together for such a long time. We were able also to welcome her successor, Héloïse Bernard, at the same time. Another great event was being part of COP 26 the huge Climate change conference held in Glasgow, postponed from 2020. Some of us marched with hundreds of others (over 130,000) with our banners on a really horrendously wet day! Some of us were able to also visit the Green Zone and listen to some of the proceedings. Glasgow was full of people, some delegates and some demonstrating about the climate emergency which is upon us. Some members of the congregation had the privilege of hosting delegates. We were also delighted to have it confirmed that Wellington was to be granted a Transition Minister to take us forward in what 'being church' might be for us as a congregation as we look forward to the future in serving and following Jesus.

The Finance and Fabric Committee was competently convened by Donald Murray until the summer of 2021. His mindful input and leadership were greatly appreciated, and his resignation was accepted with reluctance but also with great thankfulness for all the efforts he had put in over the years. Donald was succeeded by Rebecca Gebauer who greatly relies on the expertise present in the committee.

The lengthy Covid-19 lockdown followed by a period of heightened restrictions meant that the building was only able to be used for worship well into the summer. Hall lets started to pick up slowly from September 2021 onwards. A factor in this was that the university did not return to in-person teaching which meant many of the pre-Covid community activities did not yet resume. There were no major repairs during 2021 except for the replacement of one of the pipes of the heating system that had corroded. A major investment was the expansion of the AV system in the sanctuary which enables more professional sharing of worship online. Incidents of note were an attempted break-in at the door of the Alan Halls in September and problems with students queuing around the church grounds for ticket sales for "Daft Friday" in a neighbouring building and leaving the area in a state of disrepair. The committee also continued to oversee the negotiation process for a possible sale of the church building, however, due to the pandemic and other factors there were no major developments. The Manse and the Church Flat were occupied by the same tenants throughout the year and there were only minor repairs and the regular inspections during this time.

There were some staffing changes with the retirement of the church administrator and the redundancy of one of the Crypt staff members that was caused by reduced operating hours. We are thankful for Anthea Cameron's long service to the church and wish her all the best for her retirement while continuing to cherish her input to the committee work. We welcomed with pleasure Héloïse Bernard as the new church secretary. The church officer had been furloughed until September but has since resumed normal hours.

The death of Kenneth W. Fyfe at the end of the year came as a great shock for our church fellowship and for the Finance and Fabric Committee where he held responsibilities for many aspects of building maintenance. His kindness and humour as well as his wealth of experience and knowledge will be sorely missed.

Wellington Church of Scotland, Glasgow

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial Review

Per the Statement of Financial Activities on page 9, the church reported Net Surplus for the year of £202,846 (2020: £144,666). At the Balance Sheet date, the church had total reserves of £1,115,498 (2020: £912,652) of which £399,000 (36%) was 'tied up' in the church manse and £48,923 (4%) within Restricted Funds.

The total giving from the congregation (£72,462) fell by £3,205 compared to £75,667 in 2020. In addition income from Hall lets dropped from £45,175 in 2020 to £22,126 in 2021.

Investment income has increased slightly at £10,269 compared to £8,636 in 2020.

Investment policy and performance

At the start of 2021, the church had investments of £270,486 held by local stockbrokers, 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 £372,698, disposals of £27,274 and net gains of £46,187. At the year end, the market value of the church's investments was £662,097 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 £1,066,575 which included property with a net book value of £399,000 and funds within the Fabric Fund of £192,740. Along with the Fabric Fund, the remaining balance of £473,438 in the church's General Reserve Fund represents more than one year's expenditure. The church also held £48,923 of Restricted funds which have been provided for the purposes specified in Note 20.

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.

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 Moderator, 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 9 of the financial statements.

Risk management

The policies in place to manage the risks faced by the church and are reviewed annually. Steps are taken to ensure the management of these risks is strengthened where necessary.

Wellington Church of Scotland, Glasgow

**Report of the Trustees
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT
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 law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year 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 order of the board of trustees on *17 March 2022* and signed on its behalf by:

Claire R. McDiarmid
.....
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 2021 set out on pages nine to twenty four.

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 FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 28 March 2022

Wellington Church of Scotland, Glasgow

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	286,186	2,510	288,696	194,991
Charitable activities					
Church Activities	5	21,001	-	21,001	18,669
Other trading activities	3	38,212	-	38,212	59,640
Investment income	4	9,271	998	10,269	8,636
Other income	6	2,179	-	2,179	72,327
Total		356,849	3,508	360,357	354,263
EXPENDITURE ON					
Raising funds	7	460	-	460	458
Charitable activities					
Church Activities	8	195,605	7,633	203,238	206,963
Total		196,065	7,633	203,698	207,421
NET INCOME/(EXPENDITURE)		160,784	(4,125)	156,659	146,842
Other recognised gains/(losses)					
Net gains/(losses) on investments		41,698	4,489	46,187	(2,176)
Transfers between funds		-	-	-	-
Net movement in funds		202,482	364	202,846	144,666
RECONCILIATION OF FUNDS					
Total funds brought forward		864,093	48,559	912,652	767,986
TOTAL FUNDS CARRIED FORWARD		<u>1,066,575</u>	<u>48,923</u>	<u>1,115,498</u>	<u>912,652</u>

The notes form part of these financial statements

Wellington Church of Scotland, Glasgow

Balance Sheet
31 December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	399,000	408,500
Investments	13	<u>662,097</u>	<u>270,486</u>
		1,061,097	678,986
CURRENT ASSETS			
Debtors	14	17,021	19,093
Cash at bank		<u>43,767</u>	<u>227,563</u>
		60,788	246,656
CREDITORS			
Amounts falling due within one year	15	(6,387)	(12,990)
		<u>54,401</u>	<u>233,666</u>
NET CURRENT ASSETS			
		<u>54,401</u>	<u>233,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,115,498</u>	<u>912,652</u>
NET ASSETS			
		<u>1,115,498</u>	<u>912,652</u>
FUNDS	17		
Unrestricted funds		1,066,575	864,093
Restricted funds		<u>48,923</u>	<u>48,559</u>
TOTAL FUNDS		<u>1,115,498</u>	<u>912,652</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2022 and were signed on its behalf by:

David R Blackhurst
David Blackhurst - Trustee

Claire K. McDiarmid
Claire McDiarmid - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

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 even 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 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.

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 measure 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 2021

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 measure 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.

Fund Accounting

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

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 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 £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Donations	3,228	2,110	5,338	3,199	913	4,112
Gift aid	12,657		12,657	14,241	-	14,241
Legacies	200,500		200,500	100,000	-	100,000
Grants	9,996	400	10,396	15,212	-	15,212
Gift Aid Offerings	53,077		53,077	50,804	-	50,804
WFO	120		120	2,895	-	2,895
Ordinary Offerings	6,608		6,608	7,727	-	7,727
	<u>286,186</u>	<u>2,510</u>	<u>288,696</u>	<u>194,078</u>	<u>913</u>	<u>194,991</u>

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

	Unrestricted	Restricted	2021 Total £	Unrestricted	Restricted	2020 Total £
Foundation Scotland	-	-	-	5,000	-	5,000
Anne Jane Green Trust	-	400	400	1,000	-	1,000
St James' Place Charitable Foundation	1,000		1,000			
HMRC Coronavirus Job Retention Scheme	8,996	-	8,996	9,212	-	9,212
	<u>9,996</u>	<u>400</u>	<u>10,396</u>	<u>15,212</u>	<u>-</u>	<u>15,212</u>

Wellington Church of Scotland, Glasgow

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Rent of Manse	16,086	-	16,086	14,465	-	14,465
Use of Premises	22,126	-	22,126	45,175	-	45,175
	<u>38,212</u>	<u>-</u>	<u>38,212</u>	<u>59,640</u>	<u>-</u>	<u>59,640</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Dividends Received	8,585	924	9,509	6,580	1,303	7,883
Other Interest Received	686	74	760	628	125	753
	<u>9,271</u>	<u>998</u>	<u>10,269</u>	<u>7,208</u>	<u>1,428</u>	<u>8,636</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Crypt Café	20,993	-	20,993	16,008	-	16,008
Weddings and Funerals	-	-	-	1,075	-	1,075
Sundry Income	8	-	8	298	1,135	1,433
Life & Work	-	-	-	153	-	153
	<u>21,001</u>	<u>-</u>	<u>21,001</u>	<u>17,534</u>	<u>1,135</u>	<u>18,669</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Employer Allowance	2,179	-	2,179	3,000	-	3,000
Retention not Payable	-	-	-	69,327	-	69,327
	<u>2,179</u>	<u>-</u>	<u>2,179</u>	<u>72,327</u>	<u>-</u>	<u>72,327</u>

During the 2020 year, the trustees were informed that the final building retention payable was £7,811 rather than £89,190 as previously expected. After providing for the VAT the church is entitled to reclaim the liability is £69,327 lower than previously provided for.

7. RAISING FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Manse Maintenance & Council Tax	460	-	460	458	-	458
	<u>460</u>	<u>-</u>	<u>460</u>	<u>458</u>	<u>-</u>	<u>458</u>

Wellington Church of Scotland, Glasgow

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Staff costs	61,239		61,239	59,257	1,750	61,007
Accountancy - IE Fee	1,920		1,920	1,920	-	1,920
Bank Charges	3		3	183	7	190
Church Office Expenses	863		863	992	-	992
Cleaning	10,771		10,771	7,167	-	7,167
Community of Mission	-	127	127	-	561	561
Donations	120	750	870	-	380	380
Electricity	5,295		5,295	2,723	-	2,723
Gas	5,521		5,521	5,606	-	5,606
Insurance	6,612		6,612	6,635	-	6,635
Legal & Professional	-		-	6,960	100	7,060
Life & Work	-		-	673	-	673
Minister Expenses	-		-	122	-	122
Ministries & Mission	47,149		47,149	56,244	-	56,244
Organ & music	1,781	3,000	4,781	1,617	3,091	4,708
Organisation Activities	-		-	967	1,395	2,362
Presbytery Dues	3,319		3,319	3,499	-	3,499
Pulpit Supplies & Locum	13,791		13,791	13,913	-	13,913
Purchase of Flowers	-	311	311	-	85	85
Repairs & Maintenance	12,011		12,011	7,516	-	7,516
Sundry Expenses	3,254		3,254	2,159	-	2,159
Telephone	1,723		1,723	1,712	-	1,712
Water	948		948	681	-	681
Wheel Trust	-	3,000	3,000	-	3,600	3,600
Crypt Food	4,252		4,252	4,862	-	4,862
Crypt Maintenance	1,402		1,402	489	-	489
Investment Manager	4,131	445	4,576	498	99	597
Depreciation	9,500		9,500	9,500	-	9,500
	<u>195,605</u>	<u>7,633</u>	<u>203,238</u>	<u>195,895</u>	<u>11,068</u>	<u>206,963</u>

A breakdown of Community of Mission expenditure is provided for in Note 21

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. 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 £27,642 (2020: £27,214) was donated to the congregation by the Trustees.

Anthea Cameron, Trustee, received remuneration of £6,135 (2020: £9,780) for her services as Church Secretary. She retired from this role in August 2021.

Rebecca Gebauer, Trustee, received remuneration of £12,760 (2020: £12,641) for her services as Church Officer.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

During the year one trustee, the minister, received out of pocket expenses totalling £460 (2020: £967)

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	57,161	55,296
Social security costs	2,179	5,711
Other pension costs	<u>1,899</u>	<u>-</u>
	<u><u>61,239</u></u>	<u><u>61,007</u></u>

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

	2021	2020
Administration	2	2
Music Staff	1	1
Student Lunches	<u>2</u>	<u>2</u>
	<u><u>5</u></u>	<u><u>5</u></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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	194,078	913	194,991
Charitable activities			
Church Activities	17,534	1,135	18,669
Other trading activities	59,640	-	59,640
Investment income	7,208	1,428	8,636
Other income	<u>72,327</u>	<u>-</u>	<u>72,327</u>
Total	350,787	3,476	354,263
EXPENDITURE ON			
Raising funds	458	-	458
Charitable activities			
Church Activities	195,895	11,068	206,963
Total	<u>196,353</u>	<u>11,068</u>	<u>207,421</u>
NET INCOME/(EXPENDITURE)	154,434	(7,592)	146,842
Other recognised gains/(losses)			
Net gains/(losses) on investments	<u>(1,816)</u>	<u>(360)</u>	<u>(2,176)</u>
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	152,618	(7,952)	144,666
RECONCILIATION OF FUNDS			
Total funds brought forward	711,475	56,511	767,986
TOTAL FUNDS CARRIED FORWARD	<u><u>864,093</u></u>	<u><u>48,559</u></u>	<u><u>912,652</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2021 and 31 December 2021	<u>502,311</u>
DEPRECIATION	
At 1 January 2021	93,811
Charge for year	<u>9,500</u>
At 31 December 2021	<u>103,311</u>
NET BOOK VALUE	
At 31 December 2021	<u>399,000</u>
At 31 December 2020	<u>408,500</u>

13. FIXED ASSET INVESTMENTS

	2021 Listed Investments £	2020 Listed Investments £
MARKET VALUE		
At 1 January	270,486	271,896
Additions	372,698	54,778
Disposals	(27,274)	(54,012)
Revaluations & Gains	46,187	(2,176)
At 31 December	<u>662,097</u>	<u>270,486</u>
NET BOOK VALUE		
At 31 December 2021		<u>662,097</u>
At 31 December 2020		<u>270,486</u>

Included in the portfolio are the following securities which have a value of >5% of the total portfolio.
In 2021 no individual investment represented 5% of the total portfolio.

	2020 %
4.125% Treasury Stock 2030	12.1
Witan	8.7
Bankers Investment Trust GBP0.25	7.8
City of London Inv. Trust	7.6
Impax	8.8
Marlborough	6.0
Fundsmith LLP	5.8

There were no investment assets outside the UK.

Share Portfolio

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	1,562	1,562
Gift Aid Receivable	13,299	14,400
Prepayments	<u>2,160</u>	<u>3,131</u>
	<u>17,021</u>	<u>19,093</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,265	1,784
Parish Grouping	382	382
Special Collections	1,820	1,213
Building Work Retention	-	7,811
Accrued expenses	<u>1,920</u>	<u>1,800</u>
	<u>6,387</u>	<u>12,990</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	399,000	-	399,000	408,500
Investments	662,097	-	662,097	270,486
Current assets	11,865	48,923	60,788	246,656
Current liabilities	<u>(6,387)</u>	<u>-</u>	<u>(6,387)</u>	<u>(12,990)</u>
	<u>1,066,575</u>	<u>48,923</u>	<u>1,115,498</u>	<u>912,652</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed Assets	408,500	-	408,500	418,000
Investments	270,486	-	270,486	271,896
Current Assets	198,097	48,559	246,656	174,726
Current liabilities	<u>(12,990)</u>	<u>-</u>	<u>(12,990)</u>	<u>(96,636)</u>
	<u>864,093</u>	<u>48,559</u>	<u>912,652</u>	<u>767,986</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

17. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	276,241	198,589	(1,392)	473,438
Designated Property Fund	408,500	(9,500)	-	399,000
Designated Fabric Fund	174,602	18,138	-	192,740
Designated Session Fund	<u>4,750</u>	<u>(4,745)</u>	<u>1,392</u>	<u>1,397</u>
	864,093	202,482	-	1,066,575
Restricted funds				
Community of Mission Fund	13,108	1,632	-	14,740
Session Benevolent Fund	14,075	773	-	14,848
Outreach Fund	15,049	(2,439)	-	12,610
Flower Fund	<u>6,327</u>	<u>398</u>	<u>-</u>	<u>6,725</u>
	<u>48,559</u>	<u>364</u>	<u>-</u>	<u>48,923</u>
TOTAL FUNDS	<u>912,652</u>	<u>202,846</u>	<u>-</u>	<u>1,115,498</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	326,233	(153,194)	25,550	198,589
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	3,590	(1,600)	16,148	18,138
Designated Session Fund	<u>27,026</u>	<u>(31,771)</u>	<u>-</u>	<u>(4,745)</u>
	356,849	(196,065)	41,698	202,482
Restricted funds				
Community of Mission Fund	669	(247)	1,210	1,632
Session Benevolent Fund	290	(819)	1,302	773
Outreach Fund	2,369	(6,198)	1,390	(2,439)
Flower Fund	<u>180</u>	<u>(369)</u>	<u>587</u>	<u>398</u>
	<u>3,508</u>	<u>(7,633)</u>	<u>4,489</u>	<u>364</u>
TOTAL FUNDS	<u>360,357</u>	<u>(203,698)</u>	<u>46,187</u>	<u>202,846</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	181,649	94,592	276,241
Designated Property Fund	418,000	(9,500)	408,500
Designated Fabric Fund	103,499	71,103	174,602
Designated Session Fund	<u>8,327</u>	<u>(3,577)</u>	<u>4,750</u>
	711,475	152,618	864,093
Restricted funds			
Community of Mission Fund	13,202	(94)	13,108
Session Benevolent Fund	14,034	41	14,075
Outreach Fund	22,971	(7,922)	15,049
Flower Fund	<u>6,304</u>	<u>23</u>	<u>6,327</u>
	<u>56,511</u>	<u>(7,952)</u>	<u>48,559</u>
TOTAL FUNDS	<u>767,986</u>	<u>144,666</u>	<u>912,652</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	251,020	(155,271)	(1,157)	94,592
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	71,943	(181)	(659)	71,103
Designated Session Fund	<u>27,824</u>	<u>(31,401)</u>	<u>-</u>	<u>(3,577)</u>
	350,787	(196,353)	(1,816)	152,618
Restricted funds				
Community of Mission Fund	734	(743)	(85)	(94)
Session Benevolent Fund	355	(225)	(89)	41
Outreach Fund	2,228	(10,004)	(146)	(7,922)
Flower Fund	<u>159</u>	<u>(96)</u>	<u>(40)</u>	<u>23</u>
	<u>3,476</u>	<u>(11,068)</u>	<u>(360)</u>	<u>(7,952)</u>
TOTAL FUNDS	<u>354,263</u>	<u>(207,421)</u>	<u>(2,176)</u>	<u>144,666</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

18. RELATED PARTY DISCLOSURES

Other than those disclosed under note 9, there were no related party transactions for the year ended 31 December 2021.

19. 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

20. 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, Glasgow

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

21. SPECIAL COLLECTIONS

	2021	2020
	£	£
Lenten Lunch Projects		
UNICEF	2,377	
Hillhead High	2,377	
Church Action	2,377	
Families		1,496
Cross Reach		1,496
DASH		1,496
The GKExperience	677	
Other Special Collections	2,085	
Erskine Hospital	454	
Eco Congregation	300	
Toybox	242	
Magic Breakfast	290	
Christian Aid	165	530
Poppy Scotland		350
Refugee Survival Trust		200
Cranhill Parish Church	959	167
The Well Multicultural Centre	275	454
Lodging House Mission	935	25
	<u>13,514</u>	<u>6,214</u>

Community of Mission

	2021	2020
	£	£
Eco-Congregation membership		100
Christmas	92	60
Christian Aid Support		250
SABEEL - Jerusalem		116
Sundry Expenses		35
Scottish Fairtrade Membership	35	35
	<u>127</u>	<u>561</u>

22. 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

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

23. OPERATIONAL BUDGET 2022

Unrestricted Funds budgeted Income & Expenditure 1 January 2022 to 31 December 2022

	Budget to 31-Dec-22
Income	£
Ordinary Collections	7,000
Gift Aid	55,000
Tax Reclaimed	13,725
Dividends	12,000
Legacies	25,000
Halls	45,000
Manse Rental	5,200
Total Income	162,925
National Stipend Fund	65,000
Presbytery Dues	3,750
Minister-CoS	2,000
Pulpit Supply & locum	1,000
Sub total	72,750
Salary Secretary	10,850
Salary Organist	5,600
Salary Church Officer	12,500
HMRC tax & Pensions	3,300
Sub total	32,250
Water	1,000
Electricity	8,000
Gas	10,000
Maint/Equip/Repairs	10,000
Church Cleaning	15,000
Manse Costs	15,000
TM housing rental	6,000
Surveys	5,000
Sub total	70,000
Professional Fees	2,000
Organ Tuning/Repairs	1,500
Office & Telephones	2,500
Photocopying	500
Youth & Sunday School	200
Sundry Expenses	3,500
Insurances	6,750
Sub total	6,950
Total Expenditure	191,950
Net Surplus/(deficit)	(29,025)