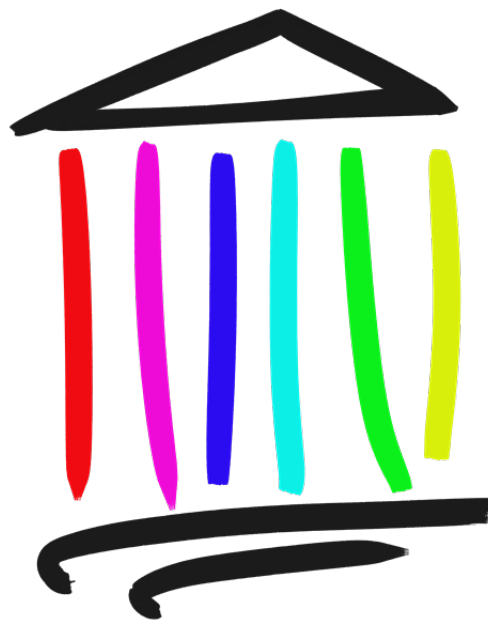


**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2022  
for  
Wellington Church of Scotland, Glasgow**



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

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 to 23

**Wellington Church of Scotland, Glasgow**

**Reference and Administrative Details  
for the Year Ended 31 December 2022**

**TRUSTEES**

Richard Baxter - Transition Minister (appointed 7.3.22)  
Stewart Gillan - Interim Moderator (resigned 6.3.22)  
Claire McDiarmid - Session Clerk  
David Blackhurst - Treasurer  
Christine Blackhurst  
John Bradley  
Anthea Cameron  
Grace Franklin  
Kate Fyfe  
Rebecca Gebauer  
Robin Green  
Niall Hardie (resigned 15.3.22)  
Petra Hardie (resigned 15.3.22)  
Christine Johnston  
Priscilla Lawrie  
Fumiko Nakabachi  
Ruth Shanks  
Maureen Small  
Helen Sturrock  
Yushin Toda  
Ekpe Ukpe  
Heather Walton  
Anne Wilson  
Dorothy Kilgour (deceased 13.12.22)  
Arthur Allison  
Sally Beaumont (deceased 9.6.22)  
Jackie Murray

**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 2022

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 2022.

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 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Wellington Church continues to be a place of worship, of welcome, of hospitality, and of service. In general, Wellington has taken a cautious approach to emerging from the Covid situation, complying with all requirements. It was, nonetheless, largely fully back to normal by the end of 2022. It was a vacant charge until 7th March 2022 during which time Rev Dr Stewart Gillan served as its Interim Moderator. From that date, Rev Richard Baxter was called as its Transition Minister - a five-year appointment. Its locum minister, Rev Liz Johnson Blythe left on 31st December 2021 to take up a new post. Throughout 2022, its Assisting Minister, Rev Dr Roger Sturrock has been in post offering leadership and support. The various Committees of Session oversee the wide variety of activities it undertakes, which are summarised below. Leadership activities are ably supported by the Church Administrator, H lo se 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 use the premises. An arrangement has been made with Glasgow University to rent the sanctuary and the Woodlands Hall in term-time during the academic year 2022/23, broadly from 9 - 5 Monday - Friday for the delivery of lectures. This has worked well for both parties.

**Sunday Morning Worship** has continued to be delivered in person and simultaneously live-streamed in 2022. In February, we appointed two AV scholars to operate the equipment required for live-streaming week by week. The intention is that they will also, eventually, train other members of the congregation in this work. 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 appointment of Rev Richard Baxter has been warmly welcomed by the congregation and his ministry, together with that of Rev Dr Roger Sturrock and occasional preaching by others including some of our own members such as Rev Dr Norman Shanks, Prof Heather Walton, Rev Dr Kathy Galloway, Rev Tom Moffat and Mr John Bradley has been greatly appreciated by the congregation. The ministry of music facilitated by the organist, Alan Kitchen, also continued to bless and help lead our worship. Through the continuing generosity of church members, the appointment of four choral scholars continued through 2022. Following the lockdowns and the absence of in-person worship, we have continued to experience challenges in welcoming children and young people back into our fellowship but we are trying hard to maintain and develop these important contacts. Wellington is blessed in the range of diverse skills of its members and elders and has been 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.

Throughout 2022, we continued to share our evening services with Hillhead Baptist and with Kelvinside Hillhead Churches in a live Zoom format. The small group which organised and led these services has offered outstanding service to the whole Glasgow West End community.

The small chapel created in Wellington's crypt has continued to be a worship space for the Orthodox Church. This carries on our development and practice of practical ecumenism, allowing us to share one of our key resources with another Christian tradition. This congregation has worshipped in our Woodlands Hall over the last year. In the same way, we also share premises with the (Ethiopian) Emmanuel Evangelical Church in Scotland who meet in the Woodlands Hall on Sunday afternoons.

In common with all congregations in Scotland, we have participated fully in the work of Mission Plan creation and have played a constructive role in creating and shaping our new cluster. It comprises Kelvinbridge, Kelvinside Hillhead, Partick Trinity and Wellington churches. We owe much to Helen Sturrock, Robin Green, Roger Sturrock, Richard Baxter, Claire McDiarmid and John Bradley who have faithfully attended its meetings, participated in its discussions and sought prayerfully to determine our future path.

Links with the University have been continued, with the Rev Dr Roger Sturrock acting as the Honorary Church of Scotland Chaplain. Links with the University Chapel are sustained. We have been able to take the opportunity to unite our choirs for a service this year.

**The Education and Worship Committee** has continued to be convened by Ekpe Ukpe and has been strengthened by the membership of Rev Richard Baxter and Rev Tom Moffat. The worship calendar was planned well in advance for the whole of 2022.

We continue to seek to attract children and young people and to welcome them on those occasions when they join us for worship but numbers are still so low, post-pandemic, that we are unable to offer a sustained programme for them.

## Wellington Church of Scotland, Glasgow

### Report of the Trustees for the Year Ended 31 December 2022

**The Questions of Faith Group** has been able to take up its activities again and has been meeting, in person, in the latter half of 2022, allowing lively debate, usually focused around a pre-selected book. As noted elsewhere in this report, **Lent and Advent studies**, as well as other series of Bible studies led by Rev Dr Roger Sturrock, Rev Tom Moffat and others continued in their online format and were well supported, drawing together a wide cross-section of members and friends. The contribution of the director of music, Alan Kitchen, to the whole work and worship of the church has again been greatly appreciated. The choir has returned in person and the continuing involvement of our four choral scholars, whose employment is now wholly supported by donation rather than church funds, has been a significant benefit to the range and quality of music, and consequently to worship, on Sunday mornings. The scholars continue to work well with the volunteer members of the choir. The monthly Saturday lunchtime concert series resumes in January 2023. In June, a "Wellington Festival" took place seeking to pick up on some of the work and activity previously undertaken for the Glasgow West End festival. This was well-supported by the congregation and put Wellington on the map bringing in a variety of people whether as performers or audience members. Thanks are due to Alan Kitchen and Richard Baxter for its success.

**The Cosy Cafe** on a Friday lunchtime at Hillhead High School resumed in 2022 and is supported by the minister - being one of a number of chaplaincy activities which he undertakes with the School. He has also participated, by invitation, in events at Hillhead Primary.

**Mission and Outreach Committee (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.

As Covid restrictions eased fundraising was possible in the church and it was possible to have speakers from the charities being supported. In May Christian Aid Week was supported by individual donations and by donations to two concerts.

The Traidcraft stall, after morning service was reinstated from September, on a monthly basis and a successful Traidcraft coffee morning was held in November with Fair trade goods from the One World Shop in Edinburgh also on sale. Kristeen Barnes is the organiser.

**The Crypt Café:** A sub-committee, convened by Jackie Murray, oversees the work of the Crypt Café, which operates during University term time-September to March. Ursula Cox, the manager, moved on to another job at the end of March. The Crypt café reopened in September extending operations to four days a week (Monday - Thursday). Leeanne Whitehouse continued as cook. Melanie Stewart became the new manager and has successfully recruited some new volunteers. Stuart Burns was re-employed as kitchen porter from mid-term. Melanie and Leeanne have worked hard to maintain the quality and variety of the soups and to make the Crypt café a welcoming place.

**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.

The IWC met on Fridays in the university term-time. Until April meetings were on Zoom, but from September the club moved to a mix of in-person meeting and Zoom meetings. Speakers and topics have been varied and stimulating. A most enjoyable Burns supper was held on-line in January. Over the summer months, a number of walks and picnic were organised and much appreciated.

The Conversation Corner continued on Zoom on Wednesdays and in-person sessions resumed gradually in the Crypt on Thursday afternoons. Students, migrant workers, asylum seekers and long-term residents come to practise their English with native English-speaking hosts (all volunteers). It has been busy and it provides a chance to seek advice as well as instruction. A cuppa and snacks at the end of the session help people to mingle and chat more.

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.

## Wellington Church of Scotland, Glasgow

### Report of the Trustees for the Year Ended 31 December 2022

**The Garden Group** developed by Grace has continued, involving folk from the IWC and from the congregation. Thanks to the Peas Please project and with church support three raised beds were constructed and filled. The raised beds and the six plots all produced food for the plot holders and some herbs for the Crypt café. In the autumn the group were able to help out in other parts of the church garden. Each person in the group works on their plot as suits them, but, from March to November, they meet weekly in the garden for a cuppa and a catch-up. Advice has been shared and friendships made.

**The Congregational Life Committee** is convened by Helen Sturrock. It oversees the care of the congregation by ensuring that we look out for one another and it has, therefore, played a major part in supporting our community and fellowship in 2022 as we emerged from the Covid restrictions. The Committee has done this practically by organising social events and providing hospitality, including tea and coffee after morning worship. In this respect, over the transition period from full lockdown to more normal arrangements, it brought us together outside, and socially distanced in the sunshine. Now, post-Covid, we sit at tables, randomly scattered round the Woodlands Hall, giving opportunities to meet and share with different people every week. Our Traidcraft stall re-opened physically after the morning service on the first Sunday of every month from September and we had our first post-morning-service church lunch in October, adopting again its soup and sandwich format for our Christmas lunch in December. In relation to pastoral care education, the Committee has again made it possible for elders and members to participate in the training in Active Listening and Bereavement offered by Quiet Waters. In early 2022, our activities continued to be restricted due to Covid, but we were able to arrange an online Burns night in January. We were then particularly pleased to organise the (in-person) catering for the church social event following the service of welcome for our new Transition Minister, Richard Baxter, in March. Even when restrictions were lifted, we continued to run our Bible Study online, recognising this as the best way to include all who wished to share in it even if they were at a physical distance or less able to get out. We also ran an online tea party in July with a "Desert Island Discs" format. Roger Sturrock, our OLM, took the Lauren Laverne role and Richard Baxter was the castaway. For the first time since 2019, we were able to arrange actual outings and members and friends enjoyed a visit to the, newly reopened, Burrell Collection in June and to the pantomime at Websters Theatre in December. In November the committee ran the first post-Covid, in-person Fairtrade Coffee morning. Our coffee morning series, hosted by members and friends in their homes, was also able to re-start. Overall, the Committee has been glad to be able to support the congregation as it takes its carefully orchestrated steps in emerging from the Covid lockdowns. It has been a great pleasure to see and assist people in coming together again in fellowship in physical spaces as we look forward to the future in serving and following Jesus.

**The Finance and Fabric Committee**, convened by Rebecca Gebauer, oversees the finances of the congregation as well as tending to any matters relating to the upkeep of the church building, the church flat, and the manse. The church greatly benefits from the varied and excellent expertise present on the committee and the continued willingness to commit a lot of time to the many different tasks at hand.

After the strained years of the pandemic, 2022 has seen a return to more normal levels of activity in the building, albeit the letting volume is not yet back to pre-pandemic levels. Regrettably, there were a number of long-term users/groups that have not returned because they could not revive their activities, the ballet school being the most notable loss. From September 2022 we have welcomed the University of Glasgow as a core lettee who during term time (mid-September to mid-December and January to March) use the sanctuary Monday - Friday for their lectures and the Woodlands Hall as a backup space. This is a welcomed new income stream; however, it also causes some challenges as it limits the time available for maintenance work or spontaneous use of the premises by the congregation. In an ecumenical spirit we continue to share our building with other Christian groups at a discounted rate or for free depending on their circumstances.

The congregation was very glad to welcome a new minister in March 2022. Associated with his arrival were costs for the refurbishment of the manse as well as for temporary accommodation while the manse let was terminated and works completed. We are thankful to Joyce Allison for taking a competent and strong lead on these matters.

The Crypt has welcomed a new supervisor and the return of their kitchen porter (who had been made redundant during the pandemic). Further, we saw the introduction of an "AV-scholar"-scheme to staff the livestreaming on Sundays. The "Choir-Scholar"-scheme was successfully moved from direct support through congregational funds to a donation-based model. We are thankful to the treasurer David Blackhurst and to John Murray for reliably dealing with the payroll and other financial matters.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Financial Review**

Per the Statement of Financial Activities on page 9, the church reported net deficit for the year of £94,041 (2021: surplus of £202,846, this included a legacy of £200,000 received in the year). At the Balance Sheet date, the church had total reserves of £1,021,457 (2021: £1,115,498) of which £389,500 (38%) was 'tied up' in the church manse and £33,147 (3%) within Restricted Funds.

The total giving from the congregation (£60,713) fell by £4,430 compared to £65,143 in 2021. Income from Hall lets increased from £22,126 in 2021 to £64,795 in 2022.

Investment income has increased slightly at £14,436 compared to £10,269 in 2021.

**Investment policy and performance**

At the start of 2022, the church had investments of £662,097 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 £34,164, disposals of £73,812 and net revaluation loss of £86,364. At the year end, the market value of the church's investments was £536,085 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 £1,021,457 which included property with a net book value of £389,500 and funds within the Fabric Fund of £151,030. Along with the Fabric Fund, the remaining balance of £441,791 in the church's General Reserve Fund represents more than one year's expenditure. The church also held £33,147 of Restricted funds which have been provided for the purposes specified in Note 19.

**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 Rev Stewart Gillan prior to 7th March and Rev Richard Baxter thereafter, 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 are reviewed annually. Steps are taken to ensure the management of these risks is strengthened where necessary.



**Report of the Trustees  
for the Year Ended 31 December 2022**

**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 the board of trustees on 21st MARCH 2023 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 2022 set out on pages nine to twenty three.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity'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: 27 March 2023

**Wellington Church of Scotland, Glasgow**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	112,157	631	112,788	288,696
<b>Charitable activities</b>					
Church Activities	5	28,238	-	28,238	21,001
Other trading activities	3	70,226	-	70,226	38,212
Investment income	4	13,399	1,037	14,436	10,269
Other income	6	<u>2,292</u>	<u>-</u>	<u>2,292</u>	<u>2,179</u>
<b>Total</b>		<u>226,312</u>	<u>1,668</u>	<u>227,980</u>	<u>360,357</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	21,718	-	21,718	460
<b>Charitable activities</b>					
Church Activities	8	<u>217,259</u>	<u>10,381</u>	<u>227,640</u>	<u>203,238</u>
<b>Total</b>		<u>238,977</u>	<u>10,381</u>	<u>249,358</u>	<u>203,698</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,665)	(8,713)	(21,378)	156,659
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		<u>(65,600)</u>	<u>(7,063)</u>	<u>(72,663)</u>	<u>46,187</u>
<b>Net movement in funds</b>		(78,265)	(15,776)	(94,041)	202,846
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,066,575</u>	<u>48,923</u>	<u>1,115,498</u>	<u>912,652</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>988,310</u></u>	<u><u>33,147</u></u>	<u><u>1,021,457</u></u>	<u><u>1,115,498</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

Wellington Church of Scotland, Glasgow

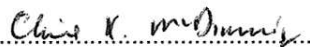
Balance Sheet  
31 December 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	12	389,500	399,000
Investments	13	<u>536,085</u>	<u>662,097</u>
		925,585	1,061,097
<b>CURRENT ASSETS</b>			
Debtors	14	31,985	17,021
Cash at bank		<u>69,372</u>	<u>43,767</u>
		101,357	60,788
<b>CREDITORS</b>			
Amounts falling due within one year	15	(5,485)	(6,387)
		<u>95,872</u>	<u>54,401</u>
<b>NET CURRENT ASSETS</b>			
		<u>95,872</u>	<u>54,401</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,021,457	1,115,498
<b>NET ASSETS</b>			
		<u>1,021,457</u>	<u>1,115,498</u>
<b>FUNDS</b>			
Unrestricted funds	17	988,310	1,066,575
Restricted funds		<u>33,147</u>	<u>48,923</u>
<b>TOTAL FUNDS</b>			
		<u>1,021,457</u>	<u>1,115,498</u>

The financial statements were approved by the Board of Trustees on 21st MARCH 2023 and were signed on its behalf by:



David Blackhurst - Trustee



Claire McDiarmid - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**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.

**Going Concern**

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

**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 2022**

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

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 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 £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Donations	6,858	631	7,489	3,228	2,110	5,338
Gift aid	12,794	-	12,794	12,657	-	12,657
Legacies	39,281	-	39,281	200,500	-	200,500
Grants	-	-	-	9,996	400	10,396
Gift Aid Offerings	44,635	-	44,635	53,077	-	53,077
WFO	400	-	400	120	-	120
Ordinary Offerings	8,189	-	8,189	6,608	-	6,608
	<u>112,157</u>	<u>631</u>	<u>112,788</u>	<u>286,186</u>	<u>2,510</u>	<u>288,696</u>

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

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Other Small Grants	-	-	-	1,000	400	1,400
HMRC Coronavirus Job Retention Scheme	-	-	-	8,996	-	8,996
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,996</u>	<u>400</u>	<u>10,396</u>

Wellington Church of Scotland, Glasgow

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Rent of Manse	5,431	-	5,431	16,086	-	16,086
Use of Premises	64,795	-	64,795	22,126	-	22,126
	<u>70,226</u>	<u>-</u>	<u>70,226</u>	<u>38,212</u>	<u>-</u>	<u>38,212</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Dividends Received	12,092	1,037	13,129	8,585	924	9,509
Other Interest Received	1,307	-	1,307	686	74	760
	<u>13,399</u>	<u>1,037</u>	<u>14,436</u>	<u>9,271</u>	<u>998</u>	<u>10,269</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Crypt Café	23,584	-	23,584	20,993	-	20,993
Weddings and Funerals	210	-	210	-	-	-
Sundry Income	4,444	-	4,444	8	-	8
	<u>28,238</u>	<u>-</u>	<u>28,238</u>	<u>21,001</u>	<u>-</u>	<u>21,001</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Employer Allowance	2,292	-	2,292	2,179	-	2,179
	<u>2,292</u>	<u>-</u>	<u>2,292</u>	<u>2,179</u>	<u>-</u>	<u>2,179</u>



**Wellington Church of Scotland, Glasgow**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**7. RAISING FUNDS**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Manse Maintenance & Council Tax	21,718	-	21,718	460	-	460
	<u>21,718</u>	<u>-</u>	<u>21,718</u>	<u>460</u>	<u>-</u>	<u>460</u>

There is a significant increase in expenditure on Manse repairs due to refurbishment work which took place in 2022.

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Staff costs	49,338		49,338	61,239		61,239
Accountancy - IE Fee	2,200		2,200	1,920		1,920
Bank Charges	-		-	3		3
Church Office Expenses	2,616		2,616	863		863
Cleaning	18,559		18,559	10,771		10,771
Community of Mission	-	35	35	-	127	127
Donations	250	3,308	3,558	120	750	870
Electricity	7,543		7,543	5,295		5,295
Gas	7,621		7,621	5,521		5,521
Insurance	6,721		6,721	6,612		6,612
Life & Work	(764)		(764)	-		-
Minister Expenses	10,165		10,165	-		-
Ministries & Mission	63,299		63,299	47,149		47,149
Organ & music	2,242		2,242	(1,219)	3,000	1,781
Organisation Activities	1,945		1,945	-		-
Presbytery Dues	3,659		3,659	3,319		3,319
Pulpit Supplies & Locum	1,380		1,380	13,791		13,791
Purchase of Flowers	-	268	268	-	311	311
Repairs & Maintenance	10,374		10,374	12,011		12,011
Sundry Expenses	2,394	120	2,514	3,254		3,254
Telephone	1,544		1,544	1,723		1,723
Water	925		925	948		948
Wheel Trust	-	3,000	3,000	-	3,000	3,000
Youth & Sunday School	42		42	-		-
Crypt Food	6,220		6,220	4,252		4,252
Crypt Maintenance	2,520		2,520	1,402		1,402
Investment Manager	4,926	530	5,456	4,131	445	4,576
Choral Scholars	2,040	3,120	5,160	3,000		3,000
Depreciation	9,500		9,500	9,500		9,500
	<u>217,259</u>	<u>10,381</u>	<u>227,640</u>	<u>195,605</u>	<u>7,633</u>	<u>203,238</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

9. TRUSTEES' REMUNERATION AND BENEFITS AND RELATED PARTY TRANSACTIONS

Other than those below, no Trustee or 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 £25,490 (2021: £27,642) was donated to the congregation by the Trustees.

Rebecca Gebauer, Trustee, received remuneration of £12,870 (2021: £12,760) for her services as Church Officer.

**Trustees' expenses**

Council Tax on the manse is paid for by the charity. The new transition minister, who is a trustee, began living in the manse from July 2022. A total of £1,899 was paid in council tax during 2022.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	45,295	57,161
Social security costs	2,292	2,179
Other pension costs	<u>1,751</u>	<u>1,899</u>
	<u>49,338</u>	<u>61,239</u>

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

	2022	2021
Administration	2	2
Music Staff	1	1
Student Lunches	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	286,186	2,510	288,696
<b>Charitable activities</b>			
Church Activities	21,001	-	21,001
Other trading activities	38,212	-	38,212
Investment income	9,271	998	10,269
Other income	<u>2,179</u>	<u>-</u>	<u>2,179</u>
<b>Total</b>	<u>356,849</u>	<u>3,508</u>	<u>360,357</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	460	-	460
<b>Charitable activities</b>			
Church Activities	<u>195,605</u>	<u>7,633</u>	<u>203,238</u>
<b>Total</b>	<u>196,065</u>	<u>7,633</u>	<u>203,698</u>
<b>NET INCOME/(EXPENDITURE)</b>	160,784	(4,125)	156,659
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	<u>41,698</u>	<u>4,489</u>	<u>46,187</u>
<b>Net movement in funds</b>	202,482	364	202,846
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>864,093</u>	<u>48,559</u>	<u>912,652</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,066,575</u></u>	<u><u>48,923</u></u>	<u><u>1,115,498</u></u>

## 12. TANGIBLE FIXED ASSETS

	<b>Freehold property £</b>
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>502,311</u>
<b>DEPRECIATION</b>	
At 1 January 2022	103,311
Charge for year	<u>9,500</u>
At 31 December 2022	<u>112,811</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><u>389,500</u></u>
At 31 December 2021	<u><u>399,000</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 13. FIXED ASSET INVESTMENTS

	2022 Listed Investments	2021 Listed Investments
	£	£
<b>MARKET VALUE</b>		
At 1 January	662,097	270,486
Additions	34,164	372,698
Disposals	(73,812)	(23,444)
Revaluations & Gains	(86,364)	42,357
At 31 December	<u>536,085</u>	<u>662,097</u>
<b>NET BOOK VALUE</b>		
At 31 December 2022		<u>536,085</u>
At 31 December 2021		<u>662,097</u>

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

In 2022 no individual investment represented 5% of the total portfolio.

	2022 %
4.125% Treasury Stock 2030	5.08%
Ishares PLC Physical Gold ETC	5.73%
CG Absolute Return Fund	5.04%

There were no investment assets outside the UK.

**Share Portfolio**

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

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

	2022 £	2021 £
Other debtors	16,562	1,562
Gift Aid Receivable	13,000	13,299
Prepayments	<u>2,423</u>	<u>2,160</u>
	<u>31,985</u>	<u>17,021</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,885	2,265
Parish Grouping	382	382
Special Collections	1,018	1,820
Accrued expenses	<u>2,200</u>	<u>1,920</u>
	<u>5,485</u>	<u>6,387</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	389,500	-	389,500	399,000
Investments	536,085	-	536,085	662,097
Current assets	68,210	33,147	101,357	60,788
Current liabilities	<u>(5,485)</u>	<u>-</u>	<u>(5,485)</u>	<u>(6,387)</u>
	<u>988,310</u>	<u>33,147</u>	<u>1,021,457</u>	<u>1,115,498</u>

Comparatives for 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>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 17. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	473,438	(31,647)	441,791
Designated Property Fund	399,000	(9,500)	389,500
Designated Fabric Fund	192,740	(41,710)	151,030
Designated Session Fund	1,397	349	1,746
Designated Choral Scholars Fund	-	4,243	4,243
	<u>1,066,575</u>	<u>(78,265)</u>	<u>988,310</u>
<b>Restricted funds</b>			
Community of Mission Fund	14,740	(1,301)	13,439
Session Benevolent Fund	14,848	(5,121)	9,727
Outreach Fund	12,610	(8,223)	4,387
Flower Fund	6,725	(1,131)	5,594
	<u>48,923</u>	<u>(15,776)</u>	<u>33,147</u>
<b>TOTAL FUNDS</b>	<u>1,115,498</u>	<u>(94,041)</u>	<u>1,021,457</u>

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	190,509	(181,959)	(40,197)	(31,647)
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	3,703	(20,010)	(25,403)	(41,710)
Designated Session Fund	25,817	(25,468)	-	349
Designated Choral Scholars Fund	6,283	(2,040)	-	4,243
	<u>226,312</u>	<u>(238,977)</u>	<u>(65,600)</u>	<u>(78,265)</u>
<b>Restricted funds</b>				
Community of Mission Fund	781	(178)	(1,904)	(1,301)
Session Benevolent Fund	285	(3,357)	(2,049)	(5,121)
Outreach Fund	473	(6,509)	(2,187)	(8,223)
Flower Fund	129	(337)	(923)	(1,131)
	<u>1,668</u>	<u>(10,381)</u>	<u>(7,063)</u>	<u>(15,776)</u>
<b>TOTAL FUNDS</b>	<u>227,980</u>	<u>(249,358)</u>	<u>(72,663)</u>	<u>(94,041)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 17. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>6,725</u>
	<u>48,559</u>	<u>364</u>	-	<u>48,923</u>
<b>TOTAL FUNDS</b>	<u>912,652</u>	<u>202,846</u>	-	<u>1,115,498</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	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>(4,745)</u>
	356,849	(196,065)	41,698	202,482
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>360,357</u>	<u>(203,698)</u>	<u>46,187</u>	<u>202,846</u>

**18. 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 Cafe and the congregational Life Group

**19. 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 2022

20. SPECIAL COLLECTIONS

	2022	2021
	£	£
Lenten Appeal		
UNICEF		2,377
Hillhead High		2,377
Church Action		2,377
DEC	1,653	
Freedom from	1,653	
CoS UPA	1,653	
The GKExperience		677
Other Special Collections	106	2,085
Erskine Hospital		454
Eco Congregation		300
Toybox		242
Magic Breakfast		290
Christian Aid		165
Global Minorities	443	
East Park Home	405	
Saidiana	426	
Poppy Scotland	435	
Med Hope	498	
Hillhead High School	250	
Cranhill Parish Church		959
The Well Multicultural Centre		275
Lodging House Mission		935
	<u>7,522</u>	<u>13,514</u>

Community of Mission

	2022	2021
	£	£
Christmas		92
Printing	372	
Scottish Fairtrade Membership	35	35
	<u>407</u>	<u>127</u>

21. 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

22. OPERATIONAL BUDGET 2022

Unrestricted Funds budgeted Income & Expenditure 1 January 2023 to 31 December 2023

	<b>Budget to 31-Dec-23</b>
	£
<b>Income</b>	
Ordinary Collections	7,000
Gift Aid	45,000
Tax Reclaimed	12,000
Dividends	13,500
Halls	52,500
GU Rental	15,000
<b>Total Income</b>	<b>145,000</b>
National Stipend Fund	62,466
Presbytery Dues	3,428
Minister-CoS	2,000
Minister Expenses	500
Pulpit Supply & locum	1,000
<b>Sub total</b>	<b>69,394</b>
Salary Secretary	11,750
Salary Organist	6,100
Salary Church Officer	13,500
HMRC tax & Pensions	3,600
<b>Sub total</b>	<b>34,950</b>
Water	1,000
Electricity	10,000
Gas	12,000
Maint/Equip/Repairs	20,000
Church Cleaning	18,000
Manse Costs	4,000
Gardening	2,000
<b>Sub total</b>	<b>67,000</b>
Professional Fees	2,200
Organ Tuning/Repairs	1,750
Office & Telephones	3,000
Photocopying	1,300
Youth & Sunday School	200
Sundry Expenses	3,000
Insurances	7,500
<b>Sub total</b>	<b>18,950</b>
<b>Total Expenditure</b>	<b>190,294</b>
<b>Net Surplus/(deficit)</b>	<b>(45,294)</b>

(This Page does not form part of the financial statements)