

# Eastwood Parish Church of Scotland, Glasgow



## Reports and Accounts Year ended 31 December 2019

Church of Scotland Congregation 160938  
Scottish Charity Number SC000277



*Where you belong*

## **Eastwood Parish Church of Scotland, Glasgow**

### **Trustees' Annual Report for the year ended 31 December 2019**

The trustees present their annual report and financial statements for the year ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out in the accounts 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 (FRS 102 published on 16 July 2014).

### **Objectives and activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Various organisations are directly associated with Eastwood. We have a Sunday School for children while the service is taking place on Sunday mornings as well as Girls' Brigade, Guild, Carpet Bowlers, Baby & Toddler Group, Badminton and Youth Clubs.

The Sunday School has 15 regular attenders, aged between 3 and 17. Arts & crafts, music and videos, all with a Christian message, are provided. This year the Sunday School has been using an iPad to make movies retelling some popular stories from the Bible, including Noah's Ark, The Nativity and David & Goliath. These short films have then been shown to the congregation during services and have been very well received. Children continue to participate in our Communion services.

The 29th Glasgow Girls' Brigade Company is an active company catering for girls aged 5 to 18. They participate in many activities while working towards badges under four sections; physical, spiritual, educational and service. 2019 activities varied from charity fundraising such as a Macmillan coffee evening, arts and crafts, learning about Love and how it is portrayed in the movies, sugar content in our food and the background of the GB badge. Average attendance is 18 with 6 leaders.

The primary aim of the Guild is to unite men and women of the church in the dedication of their lives to the Lord Jesus Christ through worship, fellowship and service. Some members of the Guild and a number of others from the local community, also attend an indoor carpet bowling club within the church halls on Wednesday afternoons.

The Baby and Toddler Group has 15 to 20 children attending regularly and enjoyed various seasonal parties as well as crafts, games and activities each week.

EPYC (Eastwood Parish Youth Club) is a place for young people in our community to meet and chat with friends, make new friends and undertake activities including football, badminton, pool, board and computer games and listen to music.

The Trustees are disappointed to report that the Eastwood (145th Glasgow) Boys' Brigade Company ceased in 2019 following ongoing difficulties recruiting and retaining suitably qualified officers and volunteers to lead it. Following discussions at local and area level, the remaining leaders and boys transferred to the Shawlands (45th Glasgow) BB Company. The Trustees take this opportunity to express their sincere gratitude to all former officers and volunteers who kept the 145th company going for 115 years and to Shawlands BB for welcoming the remaining leaders and boys to their Company.

During 2019, the Trustees have continued to reflect on how we carry out mission within our Parish and Community. As reported previously, we were accepted into The Church of Scotland's Path of Renewal movement, which focuses on developing missional churches, in 2017. We continue to seek new ways of developing fellowship, mission, worship and service.

2019's General Assembly of The Church of Scotland adopted a Radical Action Plan requiring all presbyteries and congregations to seriously consider how best to serve their local communities in the 21st century, without undue regard for a simple continuation of all that has gone before, including realistic assessment of the necessity for, and required uses of, our various buildings and other facilities. Eastwood's Kirk Session looks forward to future conversations on this with The Presbytery of Glasgow and our neighbouring congregations.

Specifically, at Eastwood, we have been reviewing how to make our buildings and facilities fit for the 21st Century. Assessment of possible options and discussions with representatives of The Presbytery of Glasgow and the General Trustees are continuing.



## **Eastwood Parish Church of Scotland, Glasgow**

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

#### **Achievements and performance**

2019 saw the continuation of recently introduced new initiatives (Faithbook and Wee Worship) within the life of Eastwood Parish Church, with worship continuing to remain at the centre of all we do. Our Trustees and members continue to serve our parish and community, as well as playing our part in the wider work of the Presbytery of Glasgow and The Church of Scotland. Through our ongoing involvement in Path of Renewal, we continue to experiment with new ideas and ways of engaging with our surrounding community. In December 2019, we appointed a full-time Community Development Worker to help us reach out into the wider community. Sunday services see an average of around 80 adults and children coming together to share in worship. We continue to hold special services of worship for local schools at Christmas and Easter and have occasional services of worship for other specific events.

Weddings, funerals and baptisms are provided for members and those in our wider community. As in earlier years, we joined three other local churches for ecumenical worship during Holy Week. Our minister continues to be involved in the Chaplaincy Teams at the local primary and secondary schools and we assist with various events associated with these chaplaincies. We also joined other local churches in various events throughout the year, including prayer breakfasts and a 'Praise in the Park' event.

Following Sunday Services, tea and coffee is served with a lunch replacing this once a month. During the winter months we also show a movie following these lunches. These popular times provide those in our congregation with an ideal opportunity for fellowship. We also hold various social events, some of which are also fund-raisers for ourselves or others. We held a Christian Aid lunch specifically raising funds for Christian Aid and raised further funds for the Lodging House Mission, Sightsavers, Self Help Africa, Scottish Association for Mental Health, DEC Cyclone Idai Appeal, Leprosy Mission, and Poppy Scotland as set out in note 15 to the accounts.

During 2019, the Guild raised funds for the church (by helping at the annual Christmas Fair and holding a Coffee Morning) and for other charities including Mercy Ships, the Lodging House Mission and the Boys' Brigade (national).

We continue to act as a collection point for groceries and clothing for distribution among destitute people in Glasgow.

We ran another family carnival in June 2019 in the church grounds, with music and various fun activities, primarily for young people. This free event attracted about 150 people from the local community, many of whom had no existing church connection.

In July, a party of about sixty people from Eastwood attended our annual outing to St Meddan's Church in Troon. A delicious afternoon tea was provided by our own volunteers.

Prior to Christmas, our members again donated many Christmas gifts for disadvantaged children in Glasgow for subsequent distribution by the Council's Social Work Services.

Christmas services, including Christingle, Watchnight and 'Blue Christmas' were again offered in 2019.

In addition to all of the above, we continue to have committed groups of people who visit the housebound in our congregation, distribute flowers on a weekly basis and deliver our magazine Crossbeam to keep members and adherents in touch with what is happening. Other outreach activities included the annual distribution of about 3,500 Christmas cards and information leaflets to all households within our parish.

As always, the sincere thanks of the Kirk Session and congregation are due to the many organisers and volunteers who make all of the above activities possible and enjoyable. We look forward to their continuing help and support.

In June 2019, we were joined by Rev Nigel Chikanya and his family. Rev Chikanya is attached to the Congregation for a year as part of the national Church of Scotland's familiarisation scheme for ministers from other denominations. This has been a positive and enriching experience for Rev Chikanya and the congregation and we wish him well for the remainder of his time with us and for his future ministry within the Church of Scotland.

**Eastwood Parish Church of Scotland, Glasgow**  
**Trustees' Annual Report for the year ended 31 December 2019 (continued)**

**Financial review**

The statement of financial activities set out on page 7 shows that income from all sources increased by £13,436 compared to 2018. However, ignoring the effect of other income (see note 5) which includes transfers from The General Trustees and grant receipts, total income was £178 less than in 2018. This is the net result of a £2,000 legacy and increases in premises letting (£4,818) offsetting an ongoing decline in members' offerings. While some members regularly increase the amounts they donate, it remains the case that most have not done so and so we again appeal to all those members to review and, if possible, increase their offerings towards our work. A full financial stewardship campaign is planned for the spring of 2020.

Income from charitable activities (note 2) includes income from fund-raising events and premises letting income. We are grateful to all the volunteers who work so hard to maximise these sources of revenue, not least in light of ongoing falls in offerings. Other income (note 5) includes receipts from The General Trustees (see explanation in Appendix) as well as grants already received towards the first year costs of employing a Community Development Worker.

Overall expenditure in 2019 increased by £3,840. Many of our costs are relatively fixed in nature but the age and condition of our buildings continues to mean that we have no option but to spend whatever is necessary to keep them in an acceptable condition. This makes year on year comparisons quite difficult and rather meaningless. Efforts to control and, wherever possible, reduce our running costs continue.

The statement of financial activities on page 7 shows that our net income in the year was £6,127 (but note the positive effects of other income discussed above) and this is reflected in the overall increase in total funds on the balance sheet on page 8. Note 14 summarises the movements on all the individual funds and shows that, at 31 December 2019, we had total reserves of £106,708 (2018: £100,581), of which £26,219 (2018: £6,293) is restricted for specific purposes. The unrestricted funds balance has fallen from £94,288 to £80,489.

**Risk management**

The key risk facing this congregation, in common with many other churches, is its ageing and declining membership and ever increasing costs, primarily related to buildings which were constructed to accommodate congregations many times larger than is now the case.

We are addressing this by working to encourage our many volunteers to remain focused; to promote new ideas and efforts to bring more people into the church; to ask those who are already here to review their contributions; and, as discussed above, to continue to make strenuous efforts to maximise all potential available sources of income.

**Reserves policy**

It is the Trustees' desired policy to hold unrestricted reserves (including designated funds) equating to approximately six months' expenditure. At the year end the Church held unrestricted funds of £80,489 of which £9,089 had been designated for fabric purposes.



## Eastwood Parish Church of Scotland, Glasgow

### Trustees' Annual Report for the year ended 31 December 2019 (continued)

#### Structure, governance and management

The Congregation is a registered charity (number SC000277) and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of The General Assembly of The Church of Scotland.

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Minister acts as Moderator to the Kirk Session which meets to deal with all matters relating to the management of the church on at least six occasions a year. Certain responsibilities are delegated to specific working groups established by the Kirk Session. These groups carry on the everyday business of their allocated remits between meetings. The Kirk Session is also responsible for spiritual affairs within the church.

#### Reference and administrative information

##### Trustees

The trustees of Eastwood Parish Church comprise its Minister and Kirk Session, which includes all active elders. Those who served as trustees at any time from 1 January 2019 until the date on which these financial statements were signed, were as follows:-

Rev James Teasdale  
Andrew Allan  
Norman Crawford (to 30 December 2019)  
Allan Donaldson (to 2 July 2019)  
Hilary Ferns  
Irene Friend  
Fiona Gouck  
Isobel Hunter  
Archibald Marshall  
Anne Middleton  
Maureen McKillop  
Anne Noble  
Margaret Reid  
Douglas Smith  
Hawthorn Stewart

Jean Allan  
Alistair Dobbie  
Ernest Donaldson  
George Ford  
May Gillies  
Heather Gouck  
Kenneth Hunter  
Margaret Marshall  
Katie Morrison  
Ross McKillop  
Carol Phaup  
James Shaw  
John Smith  
Netta Stewart

Karen Allan  
Elizabeth Dobbie  
Avril Ferns  
Isabella Freer  
Anne Glen  
Alexander Hodge  
Morag Madiill  
Mary Marshall  
Isabella McCormick  
Alastair McLachlan  
Margaret Pruefer  
Anne Maree Smith  
Linda Smith  
Erika Watt

##### Principal office-bearers

Minister  
Session Clerk & Treasurer

Rev James Teasdale BA BD  
Alistair Dobbie BSc CA

##### Principal office

Eastwood Parish Church  
5 Mansewood Road  
Glasgow, G43 1TW

##### Independent examiner

W Galloway BAcc CA  
T B Dunn & Co  
308 Albert Drive  
Glasgow, G41 5RS

##### Bankers

Clydesdale Bank PLC  
Merrylee Park Branch  
21 Kilmarnock Road  
Glasgow, G41 3YW

**Eastwood Parish Church of Scotland, Glasgow**  
**Trustees' Annual Report for the year ended 31 December 2019 (continued)**

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

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. Although not legally required to do so in this case, the trustees have decided to present accounts which comply with the applicable Charities SORP. Having decided on that, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ to legislation in other jurisdictions.

Approved by the Trustees on 9 February 2020 and signed on their behalf by:



Alistair Dobbie  
Session Clerk



**Eastwood Parish Church of Scotland, Glasgow**  
**Independent Examiner's report to the Trustees of Eastwood Parish Church**  
**Year ended 31 December 2019**

I report on the accounts of Eastwood Parish Church for the year ended 31 December 2019 which are set out on pages 7 to 15.

**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 trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name:

W Galloway BAcc CA

Address:

T B Dunn & Co  
308 Albert Drive  
Pollokshields  
GLASGOW  
G41 5RS

Date:

20 February 2020

# Eastwood Parish Church of Scotland, Glasgow

## Statement of financial activities

for the year ended 31 December 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations & legacies	1	72,580	11,258	83,838	88,265
Charitable activities	2	36,278	457	36,735	32,520
Other trading activities	3	12,000	-	12,000	12,000
Investments	4	176	-	176	142
Other	5	10,653	20,000	30,653	17,039
		<u>131,687</u>	<u>31,715</u>	<u>163,402</u>	<u>149,966</u>
<b>Expenditure on:</b>					
	6				
Raising funds		97	-	97	219
Charitable activities		141,593	15,623	157,216	153,254
		<u>141,690</u>	<u>15,623</u>	<u>157,313</u>	<u>153,473</u>
<b>Net income / (expenditure) before gains and losses on investments</b>		(10,003)	16,092	6,089	(3,507)
Net gains / (losses) on investments	9	<u>38</u>	<u>-</u>	<u>38</u>	<u>(34)</u>
<b>Net income / (expenditure)</b>		(9,965)	16,092	6,127	(3,541)
Transfers between funds	14	<u>(3,834)</u>	<u>3,834</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(13,799)	19,926	6,127	(3,541)
<b>Total funds brought forward</b>		94,288	6,293	100,581	104,122
<b>Total funds carried forward</b>		<u><u>80,489</u></u>	<u><u>26,219</u></u>	<u><u>106,708</u></u>	<u><u>100,581</u></u>



# Eastwood Parish Church of Scotland, Glasgow

## Balance sheet

at 31 December 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Investments</b>	9	<u>875</u>	<u>-</u>	<u>875</u>	<u>837</u>
<b>Current Assets</b>					
Debtors & prepayments	10	12,172	787	12,959	12,262
Bank and cash		<u>73,927</u>	<u>25,432</u>	<u>99,359</u>	<u>101,161</u>
		<u>86,099</u>	<u>26,219</u>	<u>112,318</u>	<u>113,423</u>
<b>Liabilities - creditors &amp; accruals</b>					
Falling due within one year	11	<u>6,485</u>	<u>-</u>	<u>6,485</u>	<u>13,679</u>
<b>Net Current Assets</b>		<u>79,614</u>	<u>26,219</u>	<u>105,833</u>	<u>99,744</u>
<b>Net Assets</b>		<u>80,489</u>	<u>26,219</u>	<u>106,708</u>	<u>100,581</u>
<b>Funds of the charity</b>	14				
Restricted funds		-	26,219	26,219	6,293
Unrestricted funds		<u>80,489</u>	<u>-</u>	<u>80,489</u>	<u>94,288</u>
<b>Total funds</b>		<u>80,489</u>	<u>26,219</u>	<u>106,708</u>	<u>100,581</u>

The accounts were approved by Kirk Session and signed on  
its behalf on 9 February 2020 by:

Alistair Dobbie

Alistair Dobbie, Session Clerk

Katie Morrison

Katie Morrison, Assistant Treasurer

## **Eastwood Parish Church of Scotland, Glasgow**

### **Accounts for the year ended 31 December 2019**

#### **Accounting policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

The accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with applicable accounting standards, 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 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS 102.

#### **Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, as defined below.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Income recognition**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification of the dividend due has been received.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity, with the value being assessed by reference to the amount the charity would have been willing to pay for equivalent services or facilities on the open market; a corresponding amount is then recognised as expenditure in the same period. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.



## **Eastwood Parish Church of Scotland, Glasgow**

### **Accounts for the year ended 31 December 2019**

#### **Accounting policies (continued)**

##### **Expenditure recognition**

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

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

The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

##### **Fixed assets**

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

##### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

##### **Taxation**

Eastwood Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

**Eastwood Parish Church of Scotland, Glasgow**  
**Notes to the financial statements**  
**for the year ended 31 December 2019**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
<b>1 Donations and legacies</b>						
Offerings	54,432	4,093	58,525	61,260	4,481	65,741
Tax recovered on Gift Aid	13,940	1,071	15,011	15,310	1,113	16,423
Legacies	2,000	-	2,000	-	-	-
Congregational organisations	1,748	-	1,748	780	-	780
Other	460	6,094	6,554	858	4,463	5,321
	<u>72,580</u>	<u>11,258</u>	<u>83,838</u>	<u>78,208</u>	<u>10,057</u>	<u>88,265</u>
<b>2 Income from charitable activities</b>						
Weddings and funerals	1,030	-	1,030	1,230	-	1,230
Fundraising events	4,855	457	5,312	5,385	330	5,715
Use of premises	30,393	-	30,393	25,575	-	25,575
	<u>36,278</u>	<u>457</u>	<u>36,735</u>	<u>32,190</u>	<u>330</u>	<u>32,520</u>
<b>3 Income from other trading activities</b>						
Premises rentals						
- telecoms mast	12,000	-	12,000	12,000	-	12,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
<b>4 Investment income</b>						
Deposit interest	141	-	141	107	-	107
Dividends received	35	-	35	35	-	35
	<u>176</u>	<u>-</u>	<u>176</u>	<u>142</u>	<u>-</u>	<u>142</u>
<b>5 Other income</b>						
Receipts from General Trustees	6,653	-	6,653	16,039	-	16,039
Insurer contribution to CCTV	3,000	-	3,000	-	-	-
Presbytery grant	1,000	-	1,000	1,000	-	1,000
Community Development grant	-	20,000	20,000	-	-	-
	<u>10,653</u>	<u>20,000</u>	<u>30,653</u>	<u>17,039</u>	<u>-</u>	<u>17,039</u>



**Eastwood Parish Church of Scotland, Glasgow**  
**Notes to the financial statements**  
**for the year ended 31 December 2019**

<b>6 Analysis of expenditure</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Raising funds</b>						
Offering envelopes	97	-	97	219	-	219
<b>Charitable Activities</b>						
Ministries and mission	62,209	-	62,209	60,561	-	60,561
Presbytery dues	3,270	-	3,270	3,273	-	3,273
Minister's expenses	1,462	-	1,462	1,369	-	1,369
Pulpit & organ supply	70	-	70	444	-	444
Independent examiner's fee	384	-	384	372	-	372
Other salary costs (note 7)	11,790	-	11,790	10,149	-	10,149
Fabric repairs & maintenance	33,235	8,933	42,168	32,414	9,985	42,399
Council tax	3,314	-	3,314	3,227	-	3,227
Other buildings costs	15,454	-	15,454	16,652	-	16,652
Other expenses	10,405	6,690	17,095	9,870	4,938	14,808
	<u>141,593</u>	<u>15,623</u>	<u>157,216</u>	<u>138,331</u>	<u>14,923</u>	<u>153,254</u>
<b>Total</b>	<u>141,690</u>	<u>15,623</u>	<u>157,313</u>	<u>138,550</u>	<u>14,923</u>	<u>153,473</u>

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

<b>7 Staff costs and numbers</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<u>11,790</u>	<u>10,149</u>

The average number of employees during the year, calculated on the basis of head count (rather than full-time equivalents) was as follows:

	<b>2019</b>	<b>2018</b>
Music staff	1	1
Cleaning & maintenance staff	3	3
	<u>4</u>	<u>4</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £27,585 and the maximum stipend (in fifth and subsequent years of service) was £33,899.

**Eastwood Parish Church of Scotland, Glasgow**  
**Notes to the financial statements**  
**for the year ended 31 December 2019**

**8 Trustee remuneration and related party transactions**

During the year, one trustee (the minister) received reimbursement of expenses incurred in respect of council tax, travel and other expenses totalling £5,561. A further trustee was employed as a part-time cleaner and earned gross wages of £2,457 in the period.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into during the year.  
During the year, a total of £35,007 was donated to the congregation by its trustees.

**9 Investments**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Opening market value	837	871
Unrealised gain / (loss) arising in year	38	(34)
Closing market value at 31 December	<u>875</u>	<u>837</u>
Investments at cost	<u>517</u>	<u>517</u>

Investments held comprise 70 units in the Church of Scotland Investors Trust Income Fund.

**10 Debtors & prepayments**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Due	8,742	9,988
Other	4,217	2,274
	<u>12,959</u>	<u>12,262</u>

**11 Creditors & accruals**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accruals	6,485	13,679
	<u>6,485</u>	<u>13,679</u>

**12 Analysis of net assets by fund**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2019</b>				
Investments	875	-	-	875
Current assets	77,010	9,089	26,219	112,318
Current liabilities	(6,485)	-	-	(6,485)
	<u>71,400</u>	<u>9,089</u>	<u>26,219</u>	<u>106,708</u>
<b>2018</b>				
Investments	837	-	-	837
Current assets	80,895	17,185	15,343	113,423
Current liabilities	(2,202)	(2,427)	(9,050)	(13,679)
	<u>79,530</u>	<u>14,758</u>	<u>6,293</u>	<u>100,581</u>



**Eastwood Parish Church of Scotland, Glasgow**  
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**13 Movements in funds**

	At 1 January £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December £
<b>2019</b>					
<b>Unrestricted funds</b>					
General	79,530	109,072	(113,368)	(3,834)	71,400
Designated fabric	14,758	22,653	(28,322)	-	9,089
	<u>94,288</u>	<u>131,725</u>	<u>(141,690)</u>	<u>(3,834)</u>	<u>80,489</u>
<b>Restricted funds</b>					
Baby & Toddler	-	1,229	(668)	-	561
Benevolent	7	-	-	-	7
Catering & Social	2,493	889	(789)	-	2,593
Community Development	-	20,000	-	(860)	19,140
EPYC	-	640	(619)	-	21
Flower	1,681	2,165	(1,275)	20	2,591
Guild	568	973	(428)	(400)	713
Halls renovation	610	4,799	(8,933)	3,524	-
Sunday School	805	487	(679)	(20)	593
Youth	129	533	(2,232)	1,570	-
	<u>6,293</u>	<u>31,715</u>	<u>(15,623)</u>	<u>3,834</u>	<u>26,219</u>
<b>Total funds</b>	<u>100,581</u>	<u>163,440</u>	<u>(157,313)</u>	<u>-</u>	<u>106,708</u>
<b>2018</b>					
<b>Unrestricted funds</b>					
General	77,559	110,540	(109,469)	900	79,530
Designated fabric	14,834	29,039	(29,115)	-	14,758
	<u>92,393</u>	<u>139,579</u>	<u>(138,584)</u>	<u>900</u>	<u>94,288</u>
<b>Restricted funds</b>					
Benevolent	7	-	-	-	7
Catering & Social	2,472	797	(776)	-	2,493
Flower	1,332	1,503	(1,174)	20	1,681
Guild	568	793	(393)	(400)	568
Halls renovation	5,243	5,352	(9,985)	-	610
Sunday School	1,147	346	(168)	(520)	805
Youth	960	1,596	(2,427)	-	129
	<u>11,729</u>	<u>10,387</u>	<u>(14,923)</u>	<u>(900)</u>	<u>6,293</u>
<b>Total funds</b>	<u>104,122</u>	<u>149,966</u>	<u>(153,507)</u>	<u>-</u>	<u>100,581</u>

**Purposes of unrestricted designated funds**

Fabric fund: set aside for the maintenance of the church properties

**Purposes of restricted funds**

Baby & Toddler fund: to fund ongoing Baby & Toddler Group activities

Benevolent fund: managed at minister's discretion to provide cash to needy parishioners

Catering & social fund: for management and provision of catering and social events

Community Development fund: to hold grants for work of Community Development Worker prior to release against costs

EPYC (Eastwood Parish Youth Club) fund: to fund ongoing EPYC activities

Flower fund: to provide flowers for display during services of worship and subsequent distribution to parishioners

Guild: to fund ongoing Guild activities

Halls renovation fund: set aside for specific halls refurbishment projects

Sunday School: to fund ongoing Sunday School activities

Youth fund: for support of youth organisations and specific initiatives for young people within the parish

**Eastwood Parish Church of Scotland, Glasgow**  
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**14 Collections for Third Parties**

In addition to the income dealt with in the accounts, the following special collections (including by the Guild) were disbursed to:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Christian Aid	560	688
Leprosy Mission	395	-
Lodging House Mission	372	937
Sightsavers	347	-
Scottish Association for Mental Health	295	-
Self Help Africa	272	-
Mercy Ships	265	-
Poppy Scotland	181	240
DEC Cyclone Idai Appeal	166	-
Boys' Brigade	50	-
Beatson Cancer Charity	-	645
Water Aid	-	276
Erskine	-	250
Glasgow Street Pastors	-	75
	<u>2,903</u>	<u>3,111</u>

**Eastwood Parish Church of Scotland, Glasgow**  
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**APPENDIX**

**Funds held on behalf of the Congregation by The Church of Scotland General Trustees**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Consolidated Fabric Fund</b>		
<b>Balances held at 31 December</b>		
- cost	<u>202,002</u>	<u>207,002</u>
- market value	<u>205,564</u>	<u>203,930</u>

During 2019, the congregation transferred £5,000 to St Rollox Church of Scotland, Glasgow. Note 5 on page 11 shows that, during 2019, the congregation drew down £6,653 from these funds; this comprised dividend income and interest of £6,143 and £510 respectively.