

Eastwood Parish Church of Scotland, Glasgow



Reports and Accounts Year ended 31 December 2020

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 2020

The trustees present their annual report and financial statements for the year ended 31 December 2020. 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 which is currently meeting via Zoom on Sunday mornings. Due to Covid- 19 (Coronavirus) restrictions, all other church activities are currently suspended. This complies with both Scottish Government legislation and Church of Scotland guidance.

The Sunday School currently has 8 regular attenders, aged between 3 and 10. The teenage members of our Sunday School had been involved in a weekly quiz catch up call before Christmas and we are reviewing this in the New Year. During the Sunday School arts & crafts, music and videos, all with a Christian message, are provided. This year the Sunday School has been meeting on Zoom for the majority of the year. A "Socially Distanced Nativity" was completed and shown to the congregation during a service and was very well received.

As a result of the pandemic, a number of our organisations including the 29th Girls' Brigade, the Guild, the Baby & Toddler Group and EPYC (Eastwood Parish Youth Club), have had to cancel their programmes since March. With the creation of vaccines to combat the pandemic, it is hoped that our organisations will be able to resume their regular activities in due course.

Achievements and performance

As with other churches, charities and businesses, 2020 has seen us do our best to adapt to the challenges presented by the Covid-19 (Coronavirus) pandemic. During the year our Cleaners and Community Development Worker left our employment and the Trustees thank them for their service.

All, in-person, church activities and worship services were suspended from 16 March 2020. In response, the worshipping life of Eastwood Parish Church moved predominately to an on-line format. We began with our ministry team providing podcasts twice per week. Then, in mid-April, we started providing a pre-recorded act of worship on our church YouTube channel. During May, the decision was taken to halt podcasts and 'live' worship began on Zoom. For those unable to access the internet, our minister has endeavoured to provide written worship materials.

With a relaxation of lockdown rules, we returned to worshipping in our building, subject to certain restrictions, during September. Initially attendance was limited, by the Scottish Government, to a maximum of 50 people. As a result, services continued on Zoom, to cater for those unable to be physically present. An Advent Study and Christmas Day worship were both held on Zoom this year.

The First Sunday in Advent, saw our first 'live streamed' service on YouTube. This has enabled those who cannot physically attend to feel included in the church service. Since Christmas, we have returned to online only worship with all churches shutting in line with Scottish Government guidelines.

We have continued to provide pastoral care and funerals during the year. Elders have kept in touch with members of their district by telephone and we have provided 3 opportunities per week for chat and friendship on Zoom. We have continued to distribute flowers, produce our church magazine 'Crossbeam' and distributed 4,000 Christmas leaflets within our parish.

Our minister continues to be involved in the Chaplaincy teams at the local primary and secondary schools.

We have also strived to continue fundraising for others. During the year we have supported MacMillan Cancer Support, Poppy Scotland and The Lodging House Mission, as set out in note 14 to the accounts. Prior to Christmas, our members once again donated many Christmas gifts for disadvantaged children and teenagers in Glasgow for subsequent distribution by the Council's Social Work Services.

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2020 (continued)

Achievements and performance (continued)

Although we have been restricted in what we were able to do during 2020, the Trustees and members have continued 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. During July and December 2020, we have carried out 'bag drops' within the Hillpark area of our parish. Each bag contained a message from our minister, small books about Christian faith and a small gift for children. We also made our church grounds available for the community to sit in and relax in during good weather.

At the end of August, we said 'goodbye' to the Rev. Nigel Chikanya and his family. We were delighted to hear that Mr. Chikanya was inducted to his first Church of Scotland Charge during November 2020.

On the First of September, Alistair and Elizabeth Dobbie stood down from their respective roles as Session Clerk/Treasurer and WOP Convenor/Roll Keeper. The Trustees are grateful to Alistair and Elizabeth for all they have done and continue to do for our Kirk Session and congregation. The Trustees look forward to working with our new Session Clerk, Erika Watt, our new Treasurer, Katie Morrison, and our new Roll Keeper, Jamal Issa.

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.

Financial review

The statement of financial activities set out on page 6 shows that income from all sources decreased by £46,934 compared to 2019. However, ignoring the effect of other income (see note 5) which includes transfers from The General Trustees and grant receipts, total income was £23,961 less than in 2019. This is the net result of a £2,000 legacy in the prior year, decreases in premises letting (£13,380) and decreases in fundraising events (£4,933) both primarily as a result of COVID-19 meaning that the halls were unable to be utilised for a large proportion of 2020. 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 during the coming year.

Other income (note 5) includes receipts from The General Trustees (see explanation in Appendix) as well as grants received. In the prior year this related to the first year costs of employing a Community Development Worker. As noted above, given the current COVID situation, the Trustees decided that this wasn't the right time for this position and therefore the majority of the funds received in 2019 were returned in 2020 with some remaining to be utilised in other Community Outreach programmes such as the Hillpark bag drops.

Overall expenditure in 2020 decreased by £14,237. 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 6 shows that our net expenditure in the year was £26,593 and this is reflected in the overall decrease in total funds on the balance sheet on page 7. Note 13 summarises the movements on all the individual funds and shows that, at 31 December 2020, we had total reserves of £80,115 (2019: £106,708), of which £9,964 (2019: £26,219) is restricted for specific purposes. The unrestricted funds balance has fallen from £80,489 to £70,151.

Risk management

The key risk continuing to face 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.

In addition, as a result of the current COVID pandemic we have re-assessed all of our risk assessment procedures in line with the Church of Scotland and Scottish Government guidelines around re-opening of all buildings (when able), including the Church and hall facilities. Any organisation using the facilities has to ensure that they are following the most up-to-date guidelines around social distancing and cleaning in particular, with new signage and restrictions being enforced in both buildings. We are monitoring the impact of COVID on our reserves and ongoing cash flows to make sure we can pay our liabilities as they fall due.

Trustees' Annual Report for the year ended 31 December 2020 (continued)

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 £70,151 of which £15,639 had been designated for fabric purposes.

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 2020 until the date on which these financial statements were signed, were as follows:-

Rev James Teasdale		
Andrew Allan	Jean Allan	Karen Allan
Alistair Dobbie	Elizabeth Dobbie	Ernest Donaldson
Avril Ferns	Hilary Ferns	George Ford
Isabella Freer	Irene Friend	May Gillies
Anne Glen	Fiona Gouck	Heather Gouck
Alexander Hodge	Isobel Hunter	Kenneth Hunter
Morag Madill	Archibald Marshall	Margaret Marshall
Mary Marshall	Anne Middleton	Katie Morrison
Isabella McCormick	Maureen McKillop	Ross McKillop
Alastair McLachlan	Anne Noble	Carol Phaup
Margaret Pruefer	Margaret Reid	James Shaw
Anne Maree Smith	Douglas Smith	John Smith
Linda Smith	Hawthorn Stewart	Netta Stewart
Erika Watt		

Principal office-bearers

Minister	Rev James Teasdale BA BD
Session Clerk	Erika Watt LLB DipLP
Treasurer	Katie Morrison BAcc 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
Shawlands Branch
21 Kilmarnock Road
Glasgow, G41 3YW

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 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. 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 methods 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 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 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 charity'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 4 February 2021 and signed on their behalf by:



Katie Morrison
Treasurer

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 14.

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 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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
- to prepare accounts which accord with the accounting records and 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.

Signed:



Name:

W Galloway BAcc CA

308 Albert Drive
Pollokshields
GLASGOW
G41 5RS

Address:

T B Dunn & Co

Date:

5 March 2021

Eastwood Parish Church of Scotland, Glasgow
Statement of Financial Activities
for the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations & legacies	1	70,322	5,567	75,889	72,580	11,258	83,838
Charitable activities	2	18,157	-	18,157	36,278	457	36,735
Other trading activities	3	14,648	-	14,648	12,000	-	12,000
Investments	4	94	-	94	176	-	176
Other	5	7,680	-	7,680	10,653	20,000	30,653
		<u>110,901</u>	<u>5,567</u>	<u>116,468</u>	<u>131,687</u>	<u>31,715</u>	<u>163,402</u>
Expenditure on:	6						
Raising funds		106	-	106	97	-	97
Charitable activities		121,148	21,822	142,970	141,593	15,623	157,216
		<u>121,254</u>	<u>21,822</u>	<u>143,076</u>	<u>141,690</u>	<u>15,623</u>	<u>157,313</u>
Net (expenditure)/income before gains and losses on investments		(10,353)	(16,255)	(26,608)	(10,003)	16,092	6,089
Net gains on investments	9	<u>15</u>	<u>-</u>	<u>15</u>	<u>38</u>	<u>-</u>	<u>38</u>
Net (expenditure)/income		(10,338)	(16,255)	(26,593)	(9,965)	16,092	6,127
Transfers between funds	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,834)</u>	<u>3,834</u>	<u>-</u>
Net movement in funds		(10,338)	(16,255)	(26,593)	(13,799)	19,926	6,127
Total funds brought forward		80,489	26,219	106,708	94,288	6,293	100,581
Total funds carried forward		<u><u>70,151</u></u>	<u><u>9,964</u></u>	<u><u>80,115</u></u>	<u><u>80,489</u></u>	<u><u>26,219</u></u>	<u><u>106,708</u></u>

Eastwood Parish Church of Scotland, Glasgow
Balance sheet
at 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Investments	9	<u>890</u>	<u>-</u>	<u>890</u>	<u>875</u>	<u>-</u>	<u>875</u>
Current Assets							
Debtors & prepayments	10	10,473	678	11,151	12,172	787	12,959
Bank and cash		<u>65,575</u>	<u>9,286</u>	<u>74,861</u>	<u>73,927</u>	<u>25,432</u>	<u>99,359</u>
		<u>76,048</u>	<u>9,964</u>	<u>86,012</u>	<u>86,099</u>	<u>26,219</u>	<u>112,318</u>
Liabilities - creditors & accruals							
Falling due within one year	11	<u>6,787</u>	<u>-</u>	<u>6,787</u>	<u>6,485</u>	<u>-</u>	<u>6,485</u>
Net Current Assets		<u>69,261</u>	<u>9,964</u>	<u>79,225</u>	<u>79,614</u>	<u>26,219</u>	<u>105,833</u>
Net Assets		<u>70,151</u>	<u>9,964</u>	<u>80,115</u>	<u>80,489</u>	<u>26,219</u>	<u>106,708</u>
Funds of the charity	13						
Restricted funds		-	9,964	9,964	-	26,219	26,219
Unrestricted funds		<u>70,151</u>	<u>-</u>	<u>70,151</u>	<u>80,489</u>	<u>-</u>	<u>80,489</u>
Total funds		<u>70,151</u>	<u>9,964</u>	<u>80,115</u>	<u>80,489</u>	<u>26,219</u>	<u>106,708</u>

The accounts were approved by Kirk Session and signed on
its behalf on 4 February 2021 by:

Erika Watt Erika Watt, Session Clerk
Katie Morrison Katie Morrison, Treasurer

Eastwood Parish Church of Scotland, Glasgow
Accounts for the year ended 31 December 2020

Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), 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 which are to be used in accordance with specific restrictions imposed by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised 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 2020
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 against the expenditure heading for which it was incurred.

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 initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing market price. 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 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
1 Donations and legacies						
Offerings	54,474	2,882	57,356	54,432	4,093	58,525
Tax recovered on Gift Aid	14,223	937	15,160	13,940	1,071	15,011
Legacies	-	-	-	2,000	-	2,000
Congregational organisations	101	-	101	1,748	-	1,748
Other	1,524	1,748	3,272	460	6,094	6,554
	<u>70,322</u>	<u>5,567</u>	<u>75,889</u>	<u>72,580</u>	<u>11,258</u>	<u>83,838</u>
2 Income from charitable activities						
Weddings and funerals	765	-	765	1,030	-	1,030
Fundraising events	379	-	379	4,855	457	5,312
Use of premises	17,013	-	17,013	30,393	-	30,393
	<u>18,157</u>	<u>-</u>	<u>18,157</u>	<u>36,278</u>	<u>457</u>	<u>36,735</u>
3 Income from other trading activities						
Premises rentals						
- telecoms mast	14,648	-	14,648	12,000	-	12,000
	<u>14,648</u>	<u>-</u>	<u>14,648</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
4 Investment income						
Deposit interest	61	-	61	141	-	141
Dividends received	33	-	33	35	-	35
	<u>94</u>	<u>-</u>	<u>94</u>	<u>176</u>	<u>-</u>	<u>176</u>
5 Other income						
Receipts from General Trustees	5,680	-	5,680	6,653	-	6,653
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
Sale of minibus	1,000	-	1,000	-	-	-
	<u>7,680</u>	<u>-</u>	<u>7,680</u>	<u>10,653</u>	<u>20,000</u>	<u>30,653</u>

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2020

6 Analysis of expenditure	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Raising funds						
Offering envelopes	106	-	106	97	-	97
Charitable Activities						
Ministries and mission	62,436	-	62,436	62,209	-	62,209
Presbytery dues	3,282	-	3,282	3,270	-	3,270
Minister's expenses	988	-	988	1,462	-	1,462
Pulpit & organ supply	50	-	50	70	-	70
Independent examiner's fee	384	-	384	384	-	384
Other salary costs (note 7)	4,610	6,658	11,268	11,790	-	11,790
Fabric repairs & maintenance	18,600	3,751	22,351	33,235	8,933	42,168
Council tax	3,423	-	3,423	3,314	-	3,314
Other buildings costs	17,381	-	17,381	15,454	-	15,454
Other expenses	9,994	11,413	21,407	10,405	6,690	17,095
	<u>121,148</u>	<u>21,822</u>	<u>142,970</u>	<u>141,593</u>	<u>15,623</u>	<u>157,216</u>
Total	<u>121,254</u>	<u>21,822</u>	<u>143,076</u>	<u>141,690</u>	<u>15,623</u>	<u>157,313</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.

7 Staff costs and numbers

	2020	2019
	£	£
Salaries and wages	<u>11,268</u>	<u>11,790</u>

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

	2020	2019
Music staff	1	1
Community development	1	-
Cleaning & maintenance staff	3	3
	<u>5</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 £28,137 and the maximum stipend (in fifth and subsequent years of service) was £34,577.

Eastwood Parish Church of Scotland, Glasgow

Notes to the financial statements

for the year ended 31 December 2020

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 £4,645. A further trustee was employed as a part-time cleaner and earned gross wages of £1,524 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 £34,460 was donated to the congregation by its trustees.

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

9 Investments

	2020	2019
	£	£
Opening market value	875	837
Unrealised gain arising in year	15	38
Closing market value at 31 December	<u>890</u>	<u>875</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

	2020	2019
	£	£
Gift Aid Tax Refund Due	9,088	8,742
Other	2,063	4,217
	<u>11,151</u>	<u>12,959</u>

11 Creditors & accruals

	2020	2019
	£	£
Accruals	6,787	6,485
	<u>6,787</u>	<u>6,485</u>

12 Analysis of net assets by fund

	General	Designated	Restricted	Total
	£	£	£	£
2020				
Investments	890	-	-	890
Current assets	60,409	15,639	9,964	86,012
Current liabilities	(6,787)	-	-	(6,787)
	<u>54,512</u>	<u>15,639</u>	<u>9,964</u>	<u>80,115</u>
2019				
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>

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2020

13 Movements in funds

	At 1 January £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December £
2020					
Unrestricted funds					
General	71,400	90,588	(107,476)	-	54,512
Designated fabric	9,089	20,328	(13,778)	-	15,639
	<u>80,489</u>	<u>110,916</u>	<u>(121,254)</u>	<u>-</u>	<u>70,151</u>
Restricted funds					
Baby & Toddler	561	244	(45)	-	760
Benevolent	7	-	-	-	7
Catering & Social	2,593	167	(417)	-	2,343
Community Development	19,140	350	(16,999)	-	2,491
EPYC	21	49	(42)	-	28
Flower	2,591	813	(271)	-	3,133
Guild	713	112	(297)	-	528
Halls renovation	-	3,751	(3,751)	-	-
Sunday School	593	81	-	-	674
	<u>26,219</u>	<u>5,567</u>	<u>(21,822)</u>	<u>-</u>	<u>9,964</u>
Total funds	<u>106,708</u>	<u>116,483</u>	<u>(143,076)</u>	<u>-</u>	<u>80,115</u>
2019					
Unrestricted funds					
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>
Restricted funds					
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>
Total funds	<u>100,581</u>	<u>163,440</u>	<u>(157,313)</u>	<u>-</u>	<u>106,708</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 Community Development Worker and outreach 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
Notes to the financial statements
for the year ended 31 December 2020

14 Collections for Third Parties	2020	2019
	£	£
In addition to the income dealt with in the accounts, the following special collections (including by the Guild) were disbursed to:		
Lodging House Mission	683	372
Macmillan Cancer Support	310	-
Poppy Scotland	225	181
Christian Aid	-	560
Leprosy Mission	-	395
Sightsavers	-	347
Scottish Association for Mental Health	-	295
Self Help Africa	-	272
Mercy Ships	-	265
DEC Cyclone Idai Appeal	-	166
Boys' Brigade	-	50
	<u>1,218</u>	<u>2,903</u>

Eastwood Parish Church of Scotland, Glasgow
Year ended 31 December 2020

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

	2020 £	2019 £
Consolidated Fabric Fund		
Balances held at 31 December		
- cost	<u>202,002</u>	<u>202,002</u>
- market value	<u>208,144</u>	<u>205,564</u>

Note 5 on page 11 shows that, during 2020, the congregation drew down £5,680 from these funds; this comprised dividend income and interest of £5,835 and £374 respectively, offset by costs relating to the triennial rent review of £529.