

Freeland Church of Scotland Bridge of Weir

Trustees Annual Report 31st December, 2019

Congregation No 140741

Scottish Charity No SC002293

Trustees Annual Report Year ended 31st December 2019

The Trustees present the annual report and accounts for Freeland Church of Scotland, Bridge of Weir for the year ended 31st December 2019

Reference and Administrative Information

Charity Name Freeland Church of Scotland, Bridge of Weir
Charity Registration No. SC002293
Congregation Reference No. 140741
Contact Address

[Redacted]

Trustees:-

Kirk Session

[Redacted]

Congregational Board

[Redacted]

Minister [Redacted]
Session Clerk [Redacted]
Clerk to the Board [Redacted]
Church Treasurer [Redacted]

Independent Examiner [Redacted]
[Redacted]

Bankers [Redacted]
[Redacted]

Trustees Annual Report
Year ended 31st December 2019
Structure, Governance and Management

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Governing Document

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board consists of Congregation members who have the skills and commitment to contribute to the management affairs of the Church. They are elected at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election.

Organisational Structure

The Kirk Session, which meets six times a year, has overall accountability for the affairs of the church, but with particular responsibility for spiritual matters within the church. The Congregational Board has particular responsibility for finance, property and administration. The Board meets five times per year, elects its own chair person, and carries out its detailed work by means of committees for Finance, Property and Administration. Membership of these committees is open to all members of the Congregation

Objectives and Activities

Objectives

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.

Ministry

We are blessed with a faithful and committed minister in the person of [REDACTED] who has served as minister of this congregation for 31 years. One of our members, [REDACTED], is also a Reader in the Church of Scotland, and as well as providing help in our congregation during times of need he has served for several months at a time in the pulpit of other churches in the presbytery during times of vacancy.

Congregational Life and Activity

Congregational life and activity can be considered under the following headings-worship, nurture, youth work, outreach, fellowship, links with the community and financial giving.

Worship

- Worship is the principal activity of Freeland Church, every Sunday both at 10:30 am and at 7:00 pm. This is conducted principally by the minister but members of the congregation also participate according to their gifts in several areas-prayer, Bible reading, children's addresses, music and occasionally in drama.
- Formal morning services of Holy Communion are held 3 times a year, in February, May and October. On these days in the evening we join together with the congregation of neighbouring St Machar's Ranfurly. Holy Communion is also celebrated at the evening service on the first Sunday of each month, on Good Friday and on Christmas Day.

- Worship is very ably supported by our Praise Band and by our organist.
- "Messy Church" is an initiative which started in December 2013, with an emphasis on crafts and activities, food and worship aimed at catering for the needs of families with younger children. This had met monthly but is currently meeting less frequently.
- Periodic services for Healing

Nurture

- The faithful and varied preaching of God's Word twice every Sunday by our minister forms the core of Nurture in the church.
- A Prayer Meeting, led by elders, and a Bible Study, led by the minister, take place on the first and third Wednesday of each month in the church premises.
- On the first Saturday of each month there is also a Prayer Breakfast meeting. At all prayer meetings in the church we endeavour to have a time of worship and a time of intercession for the needs of the wider Church, nation and world as well as for the congregation, community and members' individual needs.
- Four house-groups (three in evenings and one in afternoons) run twice per month in the second and fourth weeks of the month. The focus of these is a mixture of study, prayer, sharing and fellowship.

Youth Work

Youth activities include:

- The 1st Bridge of Weir Boys' Brigade Company, operated jointly with the congregation of St Machar's Ranfurly. There are 3 sections, Anchor Boys, Junior Section and Company Section catering for boys aged 4 to 18. Members of the company are encouraged to attend worship and to join the appropriate section of the Sunday School or the Bible Class.
- A Girls Brigade Company based in Freeland Church was established in August 2017.
- The congregation actively supports West Renfrewshire Youth Trust, which employs a youth worker (one of our own members), who promotes awareness of the Christian gospel and spiritual life in local schools.
- Sunday School and Bible Class. The Sunday School is divided into 3 sections; Beginners (children age 3 to 4) Juniors (children in P1– P3) and Seniors (children in P4 – P6). Two groups provide spiritual education each Sunday for older children - Lynx caters for young people in Primary 7 to Secondary 1 and Cornerstone from Secondary 2 upwards. These two groups will sometimes amalgamate. All groups attend the first part of Sunday morning services, before moving to their classes.
- A weekly crèche is provided during the service to encourage young families to worship
- Ark Week, an annual summer holiday outreach event for youngsters.

The congregation complies with the requirements of Protection of Vulnerable Groups legislation. A Safeguarding Panel, comprising four elders (three of whom have a professional Social Work background) is in place to oversee this area, and one of the aforementioned acts as the congregational Safeguarding coordinator.

Outreach

The church takes part in a number of outreach activities each year.

Pastoral Care Group

A pastoral care group has recently been established to be able to establish / extend a visiting ministry to members who are socially isolated or otherwise in need of support.

Fellowship

Some fellowship activities are mentioned in other sections. Other fellowship activities include-

- Refreshments after every morning service.
- The Freeland Ramblers outings on the last Saturday of each month.
- A fellowship group (The Freelanders) for retired men in the church and in the village has recently been established.

Links with the community

Supporting, developing and participating in community activities are very important areas of our church life. Activities include:

- The Friendship Club for women, meeting monthly in Freeland premises;
- Informal whist afternoons two Tuesdays per month;
- A Coffee Shop on Thursday mornings.
- The Pirie Information Centre, held in our front hall on Monday, Tuesday and Friday mornings, manned by church members, provides information and advice to the wider community, via a wide range of literature and a computer with Wi-Fi access. The Helping Hands project can be accessed through the Pirie Information Centre.
- Participating in annual Christian Aid Collection
- Hosting a midweek evening service to mark the Switching on of the Christmas Lights, in liaison with the local community council
- Provision of church hall lets at low cost for several different local groups
- Provision of unrestricted use of the church car park to the community
- Development of a village centre garden display beside our car park
- Several church members, as individuals, have played key roles in the establishment and/or operation of a new community centre development in the last seven years
- We have had a mutually supportive relationship with Teen Challenge Strathclyde who operate a Christian drug & alcohol rehabilitation centre nearby. They have participated in occasional services and special events and been able to use our church and halls for functions of their own.
- Providing support for the recently established Renfrewshire Foodbank through periodic congregational food donations and the option for individuals to contribute weekly.

Financial Giving

In addition to our central Church of Scotland Ministries and Mission allocation the church has contributed substantial sums to the following groups-

- Continued contribution to the West Renfrewshire Youth Trust, supporting a shared schools youth worker.
Continued giving to our "missionary partner"- [REDACTED]
- Christmas service offerings for the Glasgow City Mission and the Vine Trust.

Risk Assessment

Potential risks faced by the church can be summarised as follows-

1. Risk of decline in member numbers-the church is outward looking, and engages well with the community, and in outreach activities as noted above.
2. Risk of financial decline-the church has a finance committee who monitor finance closely, run periodic giving campaigns and budget accordingly.
3. Risk to children and vulnerable adults-we follow safeguarding precautions as outlined above.
4. Risk relating to data protection-we follow national church guidance in this area and have been conducting a review recently.
5. Risks relating to property-our property convenors generally have background experience in property matters or construction and take care to appoint professional competent contractors where property work is required. Church members may periodically assist with redecoration but are not expected to undertake high risk work.

In Conclusion

We are thankful that we have again known continued blessing across a range of activities. We are grateful for the small army of volunteers who continue to serve across the various activities mentioned as well as those who give unstintingly of their time in the areas of finance, property and administration. We continue to aspire to our vision statement to be a "caring church, rooted in God's Word, growing in Christ and transforming the community."

Financial Review

The Statement of Financial Activities incorporated in this Annual Report is the eleventh to be produced in the new format as required by the Church of Scotland and the Office of the Scottish Charity Regulator (OSCR). This year 2019 has seen no major changes to the format since 2015 and to the information required in the Trustees Annual Report . All reports submitted for 2018 were, after being approved as part of the Trustees Annual Report by the Congregational Board, and subsequently by Presbytery, forwarded to OSCR from whom no comments have been received.

Total income in the General Fund for 2019 at £143,387.08 is £3,718.46 (2.53%) less than in 2018. Comparing the 2019 figures with the 2018 General Fund figures, Open Plate is up £249.76 or 3.38% Tax Recovery is down by £1,466.98 or 5.56%, Income from Freewill Offerings and Gift Aid, excluding tax, is down £2,137.09 or 2.11%. The income from use of premises is down by £277.5 or 5.37%. Other income also, decreased by £86.82 or 1.28% .

Freeland continued, in 2019, to receive £5,000 from Greenock and Paisley Presbytery towards the contribution Freeland makes to West Renfrewshire Youth Trust.

During 2019, I was able to recover £3,451.37, from Listed Places of Worship Grant Scheme and that went to offset some of the overspending on fabric expenditure during the year.

During 2018 Freeland was able to take advantage of the continuing scheme run by HMRC, as part of the Gift Aid Scheme, which allowed the Church to reclaim tax on a proportion of our open plate in addition to claiming in the normal way on individual donations

Overall expenditure in 2019, excluding transfers, at £150,338.29 is £9,962.27 or 7.10% more than 2018.

Expenditure on Ministry and Wider Work increased by £873.46 or 1.12% between 2018 and 2019

The Church of Scotland informs us that 86% of the Ministries and Mission Contribution is deemed to be for Parish Ministries and 14% for Mission and Renewal. In 2019 this would equate to £66,574 for Parish Ministries and £10,837 for Mission and Renewal

Local Staffing Costs have increased £549.85 or 3.59% mainly due to manse telephone costs being higher, As were the payments for pulpit supply and the increases paid to staff during the year.

Building costs have increased by £7,973.87 or 30.72% with Church maintenance increasing by £6,042.56 or 39.73%. This increase in costs was after I had recovered £3,451.37 from LPOW Scheme related to VAT incurred on works done in the building during the year. Manse maintenance increased by £715.40 or 67.84%. There has also been an increase in power costs of £1,151.28 or 31.90%. Council Tax and insurance costs reduced between 2017 to 2018.

Other local costs in total have increased marginally from 2018 by 2.72%. There are increases and decreases within this expenditure heading, the most significant being decrease in Sunday school expenditure £307.63 or 31.62%, Session Expenditure has increased by £446.36 or 8.6% and Other Admin Costs have increased by £231.03 or 11.81%.

The result for the year, taking the General Fund Income and Expenditure together, and after normal transfers, leaves a Deficit of £8,801.21.

As part of the management process within Freeland Church a projection of the final figures at 31st December 2019 was prepared, with the help of budget holders, and discussed at the Finance Committee meeting in November 2018 and thereafter presented to the December board meeting. At that time the information presented showed a deficit of £16,740.50 after normal transfers. The result identified above is a better result than anticipated and is due to a favourable difference between the income projection and the actual income and in the expenditure projection and the actual expenditure for the year. Together with the Grant being received from the LPOW scheme in the last month of the year.

During the year, in addition to the amount paid to the Church of Scotland for its wider work, the Session and other budgets, on behalf of the church, donated to charities and the Church in Lusk as below:-

OMF International	£1,000.00
Teen Challenge Strathclyde	£1,000.00
Church in Lusk	£1,000.00
Chanan (Glasgow)	£1,000.00
	<u>£4,000.00</u>

The accounts (note 13) show an increase in the value of Endowment Investments by £3,573.18 a change which reflects the underlying increase in valuation of the Endowment Investments. However, it should be noted that, in the former accounts, before OSCR and the SORP, the investments were only ever shown at cost, and this cost, £54,393.15, is substantially less than the value at 31st December 2019 (Note 9)

Reserve Policy

It is the Trustees' policy to endeavour to ensure that the resources which the church retains are sufficient, together with the estimated income for a following year and use of reserves if required, to meet the normal expenditure for that year. If that is not the case then the Trustees have to consider the way forward.

Designated reserves have been created to attempt to avoid the need for fundraising in the event of unforeseen circumstances relating to the purpose for which the fund is held.

At the year end the church held unrestricted funds of £142,024.60 of which £89,603.03 was designated as shown in the Balance Sheet in note 13 and £52,421.57 was in the General fund.

The church also held £832.04 of restricted funds which had been provided for the purposes specified in Note 13.

Investment Policy and Performance

The Trustees have maintained a policy of ensuring that the bank accounts held are covered by the FSCS protection and thus the return on investments is not particularly high. The Trustees have retained the endowments in the Church of Scotland Deposit account where, although the return on such investments is higher, there is not the FSCS protection. As the return on these non endowment accounts is not good, the Finance Committee has decided to place some of the funds held, with the Church of Scotland Trustees

Statement of Trustees' Responsibilities

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Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, 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. 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.

Approved by the Trustees and signed on their behalf:-


.....

.....

Date

...24/2/20

Independent Examiner's Report to the Trustees of Freeland Church of Scotland Bridge of Weir

I report on the accounts of the charity for the year ended 31st December 2019

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

The charity 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records held by the charity and a comparison of the accounts presented with those records. I also include consideration of any unusual items or disclosures in the accounts, and seek 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, and
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Account 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.

Name:

[Redacted Name]

Professional Qualification

Non-practising member of the Institute of Chartered Accountants of Scotland

Address

[Redacted Address]

Date

16th March 2020

	Note	Unrestricted Funds			Restricted Funds 2019	Endowment Funds 2019	Total 2019	Total 2018
		General Funds 2019	Designated Funds 2019	Total Unrestricted Funds				
Incoming Resources								
Incoming Resources from Generated Funds								
Voluntary Income	1	£138,431.56	£4,460.33	£142,891.89	£1,773.15	£0.00	£144,665.04	
Activities for Generating Funds	2	£4,894.25	£0.00	£4,894.25	£0.00	£0.00	£4,894.25	
Investment Income	3	£61.27	£1,198.74	£1,260.01	£0.00	£0.00	£1,260.01	
Incoming Resources from Charitable Activities	4						£0.00	
Other incoming resources		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Total Incoming Resources		£143,387.08	£5,659.07	£149,046.15	£1,773.15	£0.00	£150,819.30	
Resources Expended	5							
Cost of Generating funds								
Charitable Activities		£150,338.29	£1,428.87	£151,767.16	£1,841.89	£0.00	£153,609.05	
Governance Costs		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Other Outgoing Resources		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Total Resources Expended		£150,338.29	£1,428.87	£151,767.16	£1,841.89	£0.00	£153,609.05	
Net Resources before Transfers		£6,951.21	£4,230.20	£-2,721.01	£-68.74	£0.00	£-2,789.75	
Transfers between Funds		£-1,850.00	£1,850.00	£0.00	£0.00	£0.00	£0.00	
Net incoming/outgoing resources before other recognised gains and losses		£-8,801.21	£6,080.20	£-2,721.01	£-68.74	£0.00	£-2,789.75	
Gain / Loss on revaluation of Investments		£0.00	£0.00	£0.00	£0.00	£3,573.18	£3,573.18	
Net Movement in Funds		£-8,801.21	£6,080.20	£-2,721.01	£-68.74	£783.43	£-1,168.88	
Total Funds Brought Forward		£61,666.81	£83,522.83	£145,189.64	£900.78	£79,139.32	£225,229.74	
Total Funds carried forward		£52,865.60	£89,603.03	£142,468.63	£832.04	£82,712.50	£225,229.74	

£0.00

Balance Sheet at 31st December 2019

	Note	2019	2018
Fixed Assets			
Land and Buildings at cost	8	£15,000.00	£15,000.00
Investments	9	£82,712.50	£79,139.32
		£97,712.50	£94,139.32
Current Assets			
Debtors	10	£10,334.85	£10,386.43
Bank and Cash		£120,710.67	£121,705.94
		£131,045.52	£132,092.37
Creditors			
Falling due within one year	11	£2,744.85	£1,001.95
Net Assets		£226,013.17	£225,229.74
Unrestricted funds			
General fund	12	£52,865.60	£61,666.81
Designated funds	12	£74,603.03	£68,522.83
		£127,468.63	£130,189.64
Car Park Reserve	15	£15,000.00	£15,000.00
Total Unrestricted funds		£142,468.63	£145,189.64
Restricted Funds	12	£832.04	£900.78
Endowment funds	12	£82,712.50	£79,139.32
Total Charity Funds		£226,013.17	£225,229.74
		£0.00	£0.00

The accounts were approved by the Congregational Board on 24/02/2020
 For and on behalf of the Congregational Board


 Clerk to Congregational Board


 Treasurer

Statement of Cash flows

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Year ending 31st December 2019

	Total Funds 2019	Total funds 2018
Net Cash used in operating activities	<u>-£2,255.28</u>	<u>-£9,726.88</u>
Cash flows from investing Activities		
Interest and dividends	£1,260.01	£2,078.89
Purchase of Fixed Assets	£0.00	£0.00
Proceeds from Sales of Investments	£0.00	£0.00
Net Cash provided by investing activities	<u>£1,260.01</u>	<u>£2,078.89</u>
Cash flows from financing Activities		
Repayment of Borrowings	<u>£0.00</u>	<u>£0.00</u>
Net cash provided by financing activities	£1,260.01	£2,078.89
Change in cash and cash equivalents in the year	-£995.27	-£38,821.67
Cash and cash equivalents brought forward	£121,705.94	£160,527.61
Cash and Cash equivalents carried forward	<u>£120,710.67</u> £0.00	<u>£121,705.94</u> £0.00

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 Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 6th July 2014 and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund Accounting

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

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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. 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.

Incoming resources

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.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

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.

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.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Investments

Fixed asset 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 the proceeds on disposal and the Market Value at the start of the year or cost if purchased during the year.

Taxation

Freeland Church Bridge of Weir is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable VAT.

Notes forming part of the financial statements
for the year to 31st December 2019

	Unrestricted Funds						
	General	Designated	Total	Restricted	Endowment	Total	Total
	Fund	funds	Unrestricted	funds	Funds	2019	2018
	2019	2019	Funds	2019	2019	2019	2018
1 Donations							
Offerings	£106,833.05		£106,833.05			£106,833.05	£108,720.38
Tax recovered on Gift aid	£24,895.33		£24,895.33			£24,895.33	£26,362.31
Contributions from Congregational Organisations	£0.00		£0.00			£0.00	£0.00
Other	£6,703.18	£4,460.33	£11,163.51	£1,773.15		£12,936.66	£50.00
	<u>£138,431.56</u>	<u>£4,460.33</u>	<u>£142,891.89</u>	<u>£1,773.15</u>	<u>£0.00</u>	<u>£144,665.04</u>	<u>£149,015.38</u>
2 Income from other trading activities							
Use of Premises	£4,894.25	£0.00	£4,894.25			£4,894.25	£5,171.75
	<u>£4,894.25</u>	<u>£0.00</u>	<u>£4,894.25</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£4,894.25</u>	<u>£5,171.75</u>
3 Investment Income							
Bank Interest	£61.27	£1,198.74	£1,260.01	£0.00	£0.00	£1,260.01	£2,078.89
	<u>£61.27</u>	<u>£1,198.74</u>	<u>£1,260.01</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£1,260.01</u>	<u>£2,078.89</u>
4 Incoming resources from Charitable Activities							
Other	0					£0.00	£0.00
	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
5 Analysis of Resources Expended							
Ministries and Mission Allocation	£77,412.00		£77,412.00			£77,412.00	£76,552.00
Presbytery Dues	£1,768.97		£1,768.97			£1,768.97	£1,755.51
Minister's Travel Expenses	£2,232.70		£2,232.70			£2,232.70	£2,202.10
Minister's Telephone	£696.79		£696.79			£696.79	£638.51
Pulpit Supply	£249.87		£249.87			£249.87	£126.30
Other salary costs	£12,667.64		£12,667.64			£12,667.64	£12,330.24
Church Repairs and Maintenance	£21,240.16		£21,240.16			£21,240.16	£15,197.60
Manse Repairs and Maintenance	£1,770.00		£1,770.00			£1,770.00	£1,054.60
Council Tax	£3,190.21		£3,190.21			£3,190.21	£3,070.28
Power	£4,760.52		£4,760.52			£4,760.52	£3,609.24
Insurance costs	£2,971.33		£2,971.33			£2,971.33	£3,026.63
Youth Council Expenditure	£34.50		£34.50			£34.50	£171.60
Sunday School Expenditure	£665.25		£665.25			£665.25	£972.88
Session Expenditure	£5,634.41		£5,634.41			£5,634.41	£5,188.05
Stationery, Postage, Equip maint and advertising	£1,537.17		£1,537.17			£1,537.17	£1,405.55
Other Administration Expenditure	£2,187.87		£2,187.87			£2,187.87	£1,956.84
Church Telephone	£563.51		£563.51			£563.51	£475.77
Sundry Payments	£31.80		£31.80	£1,841.89		£1,873.69	£2,363.04
Copyright Payments	£250.00		£250.00			£250.00	£241.25
Flower Expenditure	£158.59		£158.59			£158.59	£54.80
Piano Maintenance and Tuning	£165.00		£165.00			£165.00	£165.00
Organ Tuning and Maintenance	£150.00		£150.00			£150.00	£142.00
West Renfrewshire Youth Trust	£10,000.00		£10,000.00			£10,000.00	£10,000.00
Equipment Reserve	£0.00	£428.87	£428.87			£428.87	£996.38
Fabric Reserve	£0.00	£0.00	£0.00			£0.00	£7,716.60
Anonymous Gift to Session for Youth work	£0.00	£500.00	£500.00			£500.00	£0.00
Mens Fellowship	£0.00	£0.00	£0.00			£0.00	£865.97
Organ Fund	£0.00	£0.00	£0.00			£0.00	£1,980.00
Benevolent fund	£0.00	£500.00	£500.00			£500.00	£0.00
Boiler replacement Fund	£0.00	£0.00	£0.00			£0.00	£0.00
McFarlane and Maclaren Bequests	£0.00	£0.00	£0.00			£0.00	£0.00
Car Park Fund	£0.00	£0.00	£0.00			£0.00	£0.00
	<u>£150,338.29</u>	<u>£1,428.87</u>	<u>£151,767.16</u>	<u>£1,841.89</u>	<u>£0.00</u>	<u>£153,609.05</u>	<u>£154,258.74</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.

		Unrestricted Funds					
		General	Designated	Total	Restricted	Endowment	
		Fund	funds	Unrestricted	funds	Funds	Total
		2018	2018	Funds	2018	2018	2018
1a	Donations						
	Offerings	£108,720.38	£0.00	£108,720.38	£0.00	£0.00	£108,720.38
	Tax recovered on Gift aid	£26,362.31	£0.00	£26,362.31	£0.00	£0.00	£26,362.31
	Contributions from Congregational Organisations						£0.00
	Other	£50.00		£50.00			£50.00
		£6,740.00	£5,193.02	£11,933.02	£1,949.67	£0.00	£13,882.69
		£141,872.69	£5,193.02	£147,065.71	£1,949.67	£0.00	£149,015.38
2a	Income from other trading activities						
	Use of Premises	£5,171.75	£0.00	£5,171.75	£0.00	£0.00	£5,171.75
		£5,171.75	£0.00	£5,171.75	£0.00	£0.00	£5,171.75
3a	Investment Income						
	Bank interest	0					
		£61.10	£2,017.79	£2,078.89	£0.00	£0.00	£2,078.89
		£61.10	£2,017.79	£2,078.89	£0.00	£0.00	£2,078.89
4a	Incoming resources from Charitable Activities						
	Other	0					£0.00
		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5a	Analysis of Resources Expended						
	Ministries and Mission Allocation	£76,552.00		£76,552.00			£76,552.00
	Presbytery Dues	£1,755.51		£1,755.51			£1,755.51
	Minister's Travel Expenses	£2,202.10		£2,202.10			£2,202.10
	Minister's Telephone	£638.51		£638.51			£638.51
	Pulpit Supply	£126.30		£126.30			£126.30
	Other salary costs	£12,330.24		£12,330.24			£12,330.24
	Church Repairs and Maintenance	£15,197.60		£15,197.60			£15,197.60
	Manse Repairs and Maintenance	£1,054.60		£1,054.60			£1,054.60
	Council Tax	£3,070.28		£3,070.28			£3,070.28
	Power	£3,609.24		£3,609.24			£3,609.24
	Insurance costs	£3,026.63		£3,026.63			£3,026.63
	Youth Council Expenditure	£171.60		£171.60			£171.60
	Sunday School Expenditure	£972.88		£972.88			£972.88
	Session Expenditure	£5,188.05		£5,188.05			£5,188.05
	Stationery, Postage, Equip maint and advertising	£1,405.55		£1,405.55			£1,405.55
	Other Administration Expenditure	£1,956.84		£1,956.84			£1,956.84
	Church Telephone	£475.77		£475.77			£475.77
	Sundry Payments	£39.27		£39.27	£2,323.77		£2,363.04
	Copyright Payments	£241.25		£241.25			£241.25
	Flower Expenditure	£54.80		£54.80			£54.80
	Piano Maintenance and Tuning	£165.00		£165.00			£165.00
	Organ Tuning and Maintenance	£142.00		£142.00			£142.00
	West Renfrewshire Youth Trust	£10,000.00		£10,000.00			£10,000.00
	Equipment Reserve	£0.00	£996.38	£996.38			£996.38
	Fabric Reserve	£0.00	£7,716.60	£7,716.60			£7,716.60
	Anonymous Gift to Session for Youth work	£0.00	£0.00	£0.00			£0.00
	Mens Fellowship	£0.00	£865.97	£865.97			£865.97
	Organ Fund	£0.00	£1,980.00	£1,980.00			£1,980.00
	Benevolent Fund	£0.00	£0.00	£0.00			£0.00
	Boiler replacement Fund	£0.00	£0.00	£0.00			£0.00
	McFarlane and Maclaren Bequests	£0.00	£0.00	£0.00			£0.00
	Car Park Fund	£0.00	£0.00	£0.00			£0.00
		£140,376.02	£11,558.95	£151,934.97	£2,323.77	£0.00	£154,258.74

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.

Notes forming part of the financial statements
for the year to 31st December 2019

6 Staff Costs and Numbers

	2019	2018
Salaries and Wages	£12,667.64	£12,330.24
Social Security Costs	£0.00	£0.00
Total	<u>£12,667.64</u>	<u>£12,330.24</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2019	2018
Secretarial	1	1
Organist	1	1
Janitor	1	1
Cleaner	1	1
Church Officer	1	1
	<u>5</u>	<u>5</u>

No employee had employee benefits in excess of £50,000 (2015 nil)

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 £27,595 and the maximum stipend in 5th and subsequent years of service is £33,899

7 Trustee Remuneration and Related Party Transactions

During the year 1 trustee, Rev. Kenneth Gray received reimbursement of expenses incurred totalling £6,119.70. In addition Trustees Mrs. Margaret Coats and Mr James MacLaren who are members of the Congregational Board or Kirk Session, received £3,375.81 and £1,420.02 respectively for providing their services in various posts during the year.

Related Party Transactions

There were none during the year.

During the year a total of £57,971 was donated to the congregation by trustees (2018, 56,935)

8 Tangible Fixed Assets

	Land and Buildings	Total
Cost		
At 1st January 2019	£15,000.00	£15,000.00
Additions	£0.00	£0.00
Disposals	£0.00	£0.00
At 31st December 2019	<u>£15,000.00</u>	<u>£15,000.00</u>
Accumulated depreciation		
At 1st January 2019	£0.00	£0.00
Charge for Year	£0.00	£0.00
Eliminated on disposal	£0.00	£0.00
At 31st December 2019	<u>£0.00</u>	<u>£0.00</u>
Net Book Value		
At 31st December 2018	<u>£15,000.00</u>	<u>£15,000.00</u>
At 31st December 2019	<u>£15,000.00</u>	<u>£15,000.00</u>

9 Investments

	2019	2018
Market Value at 31st December 2018	£79,139.32	£82,315.48
Unrealised Gain/Loss on Investments	£3,573.18	-£3,176.16
Market Value as at 31st December 2019	<u>£82,712.50</u>	<u>£79,139.32</u>
Investments at Cost	<u>£54,393.15</u>	<u>£54,393.15</u>

The following investments are held

5617 Units in the Church of Scotland Investors Trust - Income Fund

10 Debtors

	2019	2018
Gift Aid Tax Refund due	£6,471.32	£6,334.86
Other	£3,863.53	£4,051.57
	<u>£10,334.85</u>	<u>£10,386.43</u>

11 Creditors

	2019	2018
Accruals	£2,744.85	£1,001.95
	<u>£2,744.85</u>	<u>£1,001.95</u>

Notes forming part of the financial statements
for the year to 31st December 2019

12 Analysis of Net assets between Funds

	Unrestricted Funds					Total
	General	Designated	Total	Restricted	Endowment	
Fixed Assets						
Tangible Fixed Assets-Car Park investments		£15,000.00	£15,000.00	£0.00		£15,000.00
Current Assets	£55,610.45	£74,603.03	£130,213.48	£832.04	£82,712.50	£82,712.50
Current Liabilities	£2,744.85		£2,744.85			£131,045.52
Net assets at 31st December 2018	£52,865.60	£89,603.03	£142,468.63	£832.04	£82,712.50	£226,013.17

Note	At 1st January 2019	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2019
Endowment Funds					
Mrs. A Holmes Bequest for Sunday School Memorial Prizes	£753.48	£34.02			£787.50
William Barron's Legacy for Benevolent Fund	£47.84	£2.16			£50.00
Miss E.K.Holmes Bequest for Primary Sunday School	£322.92	£14.58			£337.50
Miss E.K.Cruickshanks bequest and an anonymous gift of £50 for the Fabric Fund	£299.00	£13.50			£312.50
W.P.Mitchell Bequest - Interest for the Organ fund	£239.20	£10.80			£250.00
Miss E.F.McDonald - Interest for Organ fund	£119.60	£5.40			£125.00
Anonymous Gifts - Interest for Fabric Reserve Fund	£6,867.99	£310.09			£7,178.08
Douglas Smith Bequest - Interest for Fabric Reserve	£1,599.44	£72.22			£1,671.66
WUP Lawson - Interest for Fabric Reserve	£1,493.99	£67.45			£1,561.44
Helen Miller Bequest - Interest for Fabric reserve	£43,327.71	£1,956.27			£45,283.98
Helen McFarlane Bequest - Interest to be used at Session's discretion	£5,657.08	£255.42			£5,912.50
Babs McLaren Bequest - Interest to be used at the Session's discretion	£3,097.64	£139.86			£3,237.50
Mrs. D.Waters - Interest for Fabric Reserve	£373.50	£16.86			£390.36
Anonymous Gifts - Interest for Fabric Reserve Fund	£14,939.93	£674.55			£15,614.48
Total Endowment Funds	£79,139.32	£3,573.18	£0.00	£0.00	£82,712.50
Restricted funds					
Charity funds					
	£900.78	£1,773.15	£1,841.89		£832.04
Total Restricted funds	£900.78	£1,773.15	£1,841.89	£0.00	£832.04
Unrestricted funds					
General Fund					
Designated	£61,666.81	£143,387.08	£150,338.29	-£1,850.00	£52,865.60
Equipment Reserve	£388.47	£0.00	£428.87		-£40.40
Organ Reserve fund	£7,068.30	£15.00	£0.00		£7,083.30
Fabric Reserve Fund	£34,580.06	£4,739.73	£0.00		£39,319.79
Choir Fund	£0.00				£0.00
McFarlane Bequest Interest Fund	£4,187.00	£366.00	£500.00		£4,053.00
Anonymous Gift to Session for Youth work	£1,472.60		£0.00		£1,472.60
Benevolent fund	£6,732.81	£5.09	£500.00		£6,237.90
Mechie Gift Fund	£971.92				£971.92
Mens Fellowship	£139.68	£0.00	£0.00		£139.68
Car Park Fund	15 £5,246.54	£533.25			£5,779.79
Session Discretionary Fund		£0.00			£0.00
Heating System Reserve	£7,735.45			£1,850.00	£9,585.45
Car Park Reserve	15 £15,000.00				£15,000.00
Total Designated funds	£83,522.83	£5,659.07	£1,428.87	£1,850.00	£89,603.03
Total Unrestricted funds	£145,189.64	£149,046.15	£151,767.16	£0.00	£142,468.63
Total Funds	£225,229.74	£154,392.48	£153,609.05	£0.00	£226,013.17

Note	At 1st January 2018	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2018
Endowment Funds					
Mrs. A Hoimes Bequest for Sunday School Memorial Prizes	£783.72		£30.24		£753.48
William Barron's Legacy for Benevolent Fund	£49.76		£1.92		£47.84
Miss E.K.Holmes Bequest for Primary Sunday School	£335.88		£12.96		£322.92
Miss E.K.Cruickshanks bequest and an anonymous gift of £50 for the Fabric Fund	£311.00		£12.00		£299.00
W.P.Mitchell Bequest - Interest for the Organ fund	£248.80		£9.60		£239.20
Miss E.F.McDonald - Interest for Organ fund	£124.40		£4.80		£119.60
Anonymous Gifts - Interest for Fabric Reserve Fund	£7,143.63		£275.64		£6,867.99
Douglas Smith Bequest - interest for Fabric Reserve	£1,663.63		£64.19		£1,599.44
WUP Lawson - Interest for Fabric Reserve	£1,553.95		£59.96		£1,493.99
Helen Miller Bequest - Interest for Fabric reserve	£45,066.61		£1,738.90		£43,327.71
Helen McFarlane Bequest - Interest to be used at Session's discretion	£5,884.12		£227.04		£5,657.08
Babs McLaren Bequest - Interest to be used at the Session's discretion	£3,221.96		£124.32		£3,097.64
Mrs. D.Waters - Interest for Fabric Reserve	£388.49		£14.99		£373.50
Anonymous Gifts - Interest for Fabric Reserve Fund	£15,539.53		£599.60		£14,939.93
Total Endowment Funds	£82,315.48	£0.00	£3,176.16	£0.00	£79,139.32
Restricted funds					
Charity funds					
	£1,274.88	£1,949.67	£2,323.77		£900.78
Total Restricted funds	£1,274.88	£1,949.67	£2,323.77	£0.00	£900.78
Unrestricted funds					
General Fund					
Designated					
Equipment Reserve	£1,124.85	£260.00	£996.38		£388.47
Organ Reserve fund	£9,027.05	£21.25	£1,980.00		£7,068.30
Fabric Reserve Fund	£36,744.13	£5,552.53	£7,716.60		£34,580.06
Choir Fund	£0.00				£0.00
McFarlane Bequest Interest Fund	£3,821.00	£366.00	£0.00		£4,187.00
Anonymous Gift to Session for Youth work	£1,472.60	£0.00	£0.00		£1,472.60
Benevolent fund	£6,727.43	£5.38	£0.00		£6,732.81
Mechie Gift Fund	£971.92	£0.00	£0.00		£971.92
Mens Fellowship	£0.00	£1,005.65	£865.97		£139.68
Car Park Fund	15 £5,246.54	£0.00	£0.00		£5,246.54
Session Discretionary Fund	£0.00				£0.00
Heating System Reserve	£5,885.45			£1,850.00	£7,735.45
Car Park Reserve	15 £15,000.00	£0.00	£0.00		£15,000.00
Total Designated funds	£86,020.97	£7,210.81	£11,558.95	£1,850.00	£83,522.83
Total Unrestricted funds	£142,808.26	£154,716.35	£152,334.97	£0.00	£145,189.64
Total Funds	£226,398.62	£156,666.02	£157,834.90	£0.00	£225,229.74

Notes forming part of the financial statements
for the year to 31st December 2019

Purposes of Endowment Funds

The purpose of each fund is included in the above narrative

Purposes of Restricted Funds

Charity funds are those funds raised during the year for specific charities and at the end of the year have not been disbursed

Purposes of Designated funds

The Equipment reserve is a fund set up to allow certain larger approved items of equipment to be purchased without recourse to the General Fund or specific fundraising.

The Organ Reserve Fund has been set up to allow sums to be put aside to allow repairs to be carried out without major fundraising

The Fabric Reserve Fund is credited with the interest from the various endowment funds As part of the review of Designated Funds the Fabric Reserve was added to based on information about project costs given by the Fabric Convenor

During 2011 an anonymous donation of £2,500 was gifted to Freeland for the Session to use for Youth Work. Some of this has been utilised and the balance is £1472.60 at 31/12/2017

The Benevolent fund is under the sole control of the minister.

The Mechie gift fund was created by the donations from the sons of the Late Dr.A.M.Mechie. They specified what the funds were to be spent on. The remaining balance is allocated between these categories of expenditure.

The Heating System reserve evolved from the Boiler provision which was set up to allow replacement, maintenance and upgrading of the Heating System without recourse to fundraising.

14 Collections for Third Parties

	2019	2018
Carried forward from 2018		
St Machars Ranfurly Christmas 2018	£900.78	£1,274.88
Easter Week Services	£0.00	£0.00
Quiz and Curry Night / BB Quiz night	£479.91	£628.59
Collection at Eleanor Haig's Funeral	£461.20	£0.00
B of Weir Festical Committee for Saivation Army for toys	£0.00	£220.30
B of Weir Tenants and Residents for Salvation Army for Toys	£0.00	£100.00
Miscellaneous	£0.00	£100.00
Christmas Services 2019	£0.00	£0.00
	<u>£832.04</u>	<u>£900.78</u>
Disbursed thus:-	<u>£2,673.93</u>	<u>£3,224.55</u>
Mission Direct		
Cyclone Adal appeal	£900.78	£0.00
Inverclyde Family Contact Centre	£239.95	£0.00
The Haven	£239.96	£0.00
Tear Fund	£230.60	£0.00
East Africa Emergency Appeal	£230.60	£0.00
Salvation Army for Toys	£0.00	£0.00
Bible Society of Scotland	£0.00	£200.00
St. Vincent's Hospice	£0.00	£314.29
Friends of Adams House	£0.00	£398.08
Payments relating to Sheila Patterson	£0.00	£438.40
Accord Hospice	£0.00	£0.00
Teen Challenge Strathclyde	£0.00	£314.30
Alzheimer's Research	£0.00	£438.40
Carried Forward to 2020	£0.00	£220.30
	<u>£832.04</u>	<u>£900.78</u>
	<u>£2,673.93</u>	<u>£3,224.55</u>
	£0.00	£0.00

Freeland Church of Scotland Bridge of Weir

Notes forming part of the financial statements
for the year to 31st December 2019

15 Car Park Reserve and Car Park Fund

In 2008 Freeland Church purchased part of the Car Park opposite the church on Bridge of Weir Main Street. In 2009 an appeal was launched and thanks to the generosity of the givers the purchase price of our bit of the Car Park was more than covered and thus as an accounting convention we require to show the Asset at value and have a Reserve equal and opposite to the cost.

The balance on the Car Park Fund, at 31/12/2019 , £5,246.54 (£5,246.54) together with any sums raised in the future will be utilised to improve and maintain the Carpark.

16 Reconciliation of net movement in funds to net cash from operating activities

	<u>2019</u>	<u>2018</u>
Net Movement in funds	£783.43	-£9,056.83
Add back depreciation Charge	£0.00	£0.00
Deduct interest income	-£1,260.01	-£2,078.89
Deduct gains/ add back losses on investments	-£3,573.18	£3,176.16
Decrease(Increase) in debtors	£51.58	-£715.76
Increase (decrease) in creditors	£1,742.90	-£1,051.57
Net Cash used in operating activities	<u>-£2,255.28</u>	<u>-£9,726.88</u>

17 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contributions 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.