REGISTERED CHARITY NUMBER: SC000289
CONGREGATION NUMBER: 161044

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2020

for

Wellington Church of Scotland, Glasgow

Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

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Wellington Church of Scotland, Glasgow

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES	Stewart Gillan Interim Moderator Sally Beaumont Christine Blackhurst David Blackhurst John Bradley Anthea Cameron Grace Franklin Kate Fyfe Kenneth Fyfe Rebecca Gebauer Robin Green Niall Hardie Petra Hardie Christine Johnston Priscilla Lawrie Duncan Logie (resigned November 2020) Claire McDiarmid Lizanne McKerrell (deceased December 2019) James Michael (deceased October 2020) Donald Murray Jackie Murray Fumiko Nakabachi Ruth Shanks Maureen Small Helen Sturrock Yushin Toda Ekpe Ukpe Heather Walton Anne Wilson Dorothy Kilgour Arthur Allison John Fyfe Anderson (resigned January 2021)
PRINCIPAL ADDRESS	77 Southpark Avenue Glasgow G12 8LE
REGISTERED CHARITY NUMBER	SC000289
INDEPENDENT EXAMINER	Brett Nicholls Associates 63 Ruthven Lane Glasgow G12 9BG
BANKERS	Bank of Scotland PO Box 1000 BX2 1LB

Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

As such, Wellington Church has endeavoured to define and interpret its call and mission through the following statement:

Wellington's Understanding and Practice of Mission

'Love one another, as I have loved you.' (John 15:12). We welcome into the life and worship of our congregation all people whatever their ethnic origin, gender, background, age, sexual orientation, mental or physical ability. We affirm our diversity and the dignity of each person. 'Welcome one another, therefore, just as Christ has welcomed you, for the glory of God.' (Romans 15:7)

Wellington Church's understanding of mission begins with its stated commitment to welcome and inclusion within the life and worship of the congregation, and to a communal journey of faith on which we come to know, to accept, and to live the love of God in Jesus. However, these words of welcome and love also represent our vision for a truly human community anywhere. Our mission is to embody that vision, and the values of the kingdom of God that underpin it, and to take it out into the world. In light of this, we understand the mission of the church to include a commitment to, and action (often in partnership with other individuals and organisations) towards, what the World Council of Churches has summarised as 'justice, peace, and the integrity of creation', and we therefore include the following particular areas in our understanding and practice of mission.

1. **Care for Creation:** Because we believe in a loving and caring Creator God, and because we believe that we live in a world and on an earth created to be integrated and interdependent, we aim to work toward an understanding and a way of living that respects the natural world, cares for the environment, and lives in harmony with the earth and the future of its people.

2. **Justice and Human Rights:** Because we believe that every human being is made in the image of God, we attempt to work towards a world where equality and human rights are understood and lived, and also towards a world and a society where (in the words of John Calvin) 'no one has too little and no one has too much'.

3. **Peace**: Because we follow Jesus, the Prince of Peace, we are committed to working towards, and advocating, solutions to the problems and difficulties of the world that avoid the use of violence and force whenever possible; and we support in whatever way we can the often repeated position of our General Assembly that the possession or threatened use of weapons of mass destruction, including nuclear weapons, is immoral and illegal.

4. **Unity and Understanding**: Because we believe that the Spirit of Pentecost is one of understanding and unity, we work to promote the unity not only of the church but also of the world, and to promote understanding between people, faiths, and nationalities.

5. **Refugees and Asylum-Seekers:** Because we believe that the scriptures call on us to welcome the stranger and to care for the foreigner and the oppressed, we work in whatever ways seem possible to bring into the care of the church and the wider community those who come to us from other lands, particularly those who come in fear and in need.

6. **Young People:** Because we believe that we are called to look always to God's future, we work toward promoting this faith and work, life and love, among the young, seeking to equip them for what is yet to come, to inspire them in their lives and to be inspired by those lives, and to express our trust in them for the future of the world and of the church.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Wellington Church continues to be a place of worship, of welcome, of hospitality, and of service. It has been a vacant charge for the whole of 2020. Under the leadership of the Interim Moderator - Rev Dr Stewart Gillan and that of the Assisting Minister, Rev Dr Roger Sturrock and the locum minister, Rev Liz Johnson Blythe, the various Committees of Session oversee the wide variety of activities it undertakes, which are summarised below. Their leadership is ably supported by the Church Administrator, Anthea Cameron, and by the Church Officer, Rebecca Gebauer, who, inter alia act as key contacts for the groups who (normally) use the premises. Clearly, 2020 has been an unprecedented year. The Church Officer was furloughed from late March with a brief return to limited activities when the lockdown eased slightly, followed by a return to full furlough.

Throughout 2020, Wellington has continued to look towards future ministry arrangements under the direction of Glasgow Presbytery's Strategic Planning Committee. Over the course of the year, Glasgow Presbytery formally put into abeyance its Presbytery Plan for Wellington to unite with Kelvinside Hillhead and agreed that it would, on Wellington's behalf, make an application for a (1 FTE) transition minister. We are currently in the midst of these processes.

Sunday Morning Worship underwent a transformation, for much of 2020, to an online format, necessitated by the Coronavirus pandemic. Through it, the ministry of Rev Dr Roger Sturrock, Rev Liz Johnson Blythe, locum minister and of various visiting preachers, including our own members, Rev Dr Norman Shanks, Prof Heather Walton, Rev Dr Kathy Galloway and Rev Tom Moffat, as well as others including elders, has been greatly appreciated by the congregation. The ministry of music facilitated by the organist also continued to bless and help lead these online services. Partly through the continuing generosity of several church members, the appointment of three choral scholars continued through 2020. Children and young people continued to be welcomed into, and, on occasion, to participate in, elements of worship. Wellington is blessed in the range of diverse skills of its members and elders and is particularly indebted to the chair of the Fabric and Finance Committee who brought his considerable professional abilities to bear in arranging faithfully, week by week, the technical and creative aspects of online delivery. Wellington did reopen physically for Sunday worship, when permitted by Scottish Government and Church of Scotland regulations but continued to provide online delivery at the same time.

We have continued to share our evening services with Hillhead Baptist and with Kelvinside Hillhead Churches and these have translated to a live Zoom format.

The small chapel created in Wellington's crypt has continued to be a worship space for the Orthodox Church. This continues our development and practice of practical ecumenism, allowing us to share one of our key resources with another Christian tradition.

Links with the University have been continued, with the Rev Dr Roger Sturrock acting as the Honorary Church of Scotland Chaplain and the Rev Liz Johnson Blythe acting as deputy in this role. The new University Chaplain preached once, in person, in Wellington in 2020. Links with the University Chapel are sustained, though opportunities for uniting our choirs were necessarily limited.

The **Education and Worship Committee** has continued to be convened by Ekpe Ukpe. As a response to Covid, and the need to move online, we have convened an ad hoc worship committee which meets weekly to discuss all aspects of our weekly services and is attended by our ministers, our online expert, our musical director and our deputy session clerk. It has been able to carry out a number of the functions which might otherwise fall to Education and Worship.

Our immediate work with young people has come to a standstill during the pandemic. However, families and their children have taken part in the provision of Sunday online services and they have attended congregational events like the Christmas Panto and our virtual Burns Night. Kristeen Barnes and Rebecca Gebauer continue to reach out to the families with young people as do the "family district"-elders Donald and Jackie Murray.

The **Questions of Faith Group** has been unable to meet during 2020 due to Covid. Lent and Advent studies, as well as other series of Bible studies led by the Assisting Minister and others took place online and were well supported. The contribution of the director of music, Alan Kitchen, to the whole work and worship of the church has been greatly appreciated. The continuing involvement of the three choral scholars has been a significant benefit to the range and quality of music, and consequently to worship, on Sunday mornings. They have been able to participate in a number of our online services, greatly enhancing these. The Cosy Cafe on a Friday lunchtime at Hillhead High School was, unfortunately a further casualty of Covid.

Mission and Outreach Committee (M&O), (M&O)
Wellington's "Understanding and practice of Mission" underpins the work of the M&O committee, which is convened by Maureen Small. The committee coordinates many outreach and fundraising activities of the congregation. Each Lent there is a major appeal for three chosen charities, one local, one national, one overseas. Christian aid Week in May is another important focus for fundraising and Special Collections for different charities are taken at Communion services and at other special times of year like Christmas and Remembrance Sunday. The committee oversees the operation of the Crypt Cafe and the International Welcome Club, whose work is described below. Justice and Peace issues, such as destitution and homelessness, are brought to the congregation for action. The committee supports Fair Trade and the congregation's involvement with Eco-Congregation Scotland. Fair Trade coffee mornings are run and normally each Sunday, after the morning service, there is a Traidcraft Stall, organised by Kristeen Barnes.

But since March 2020 normal patterns have been disrupted. Fundraising has been done successfully on-line, ably co-ordinated by Rebecca Gebauer Traidcraft orders have been posted or phoned to Kristeen. Some stock has been donated to a local food bank.

The M&O Committee partnership with the Woodlands Community Garden in planning work in the Breathing Place garden at the church has been in abeyance with Lockdown restrictions.

The **Crypt Cafe**, open during the University teaching terms, was busy until March, providing both welcome and hospitality. Its committee, convened by Jackie Murray, is supported by many volunteers drawn from the congregation, students and beyond. The regular staff were managed by Laura Murray and we are grateful for her commitment and that of Leeane, Stuart, and Johanna. Leeane and Stuart returned in September to help the new managers, Ursula and Angie (a job share). The Crypt staff provided a takeaway service of drinks, snacks and meals. With greater restrictions introduced in November, Stuart and Leeane were furloughed and Ursula and Angie concentrated on making frozen meals that could be distributed by local charities. Funding has been supplied by the congregation and other grants have been sought.

The **International Welcome Club** has continued its effective ministry of reaching out to the many overseas (and home) visitors that pass through and around Wellington, through both the work of the Club and that of the Conversation Corner. All this is overseen by Grace Franklin with the help of volunteers and some paid help from students. In offering friendship and practical help, many strong relationships have been forged. The "Out of Hours" work done by the team to support members is invaluable, particularly during Lockdown and more recent restrictions.

Up to March the regular Friday evening programme of talks and events continued. After that, the progamme shifted on-line with Zoom.

The Conversation Corner which met regularly on Wednesday afternoons attracted students, migrant workers, asylum seekers and long-term residents who wished to practice their English with native, English-speaking hosts This group has also moved to meeting on zoom and now run multiple sessions on Wednesdays, with many folk joining in from overseas.

Grace has also forged a link with Refugee organisations and club members have helped distribute furniture and household goods.

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

Th**e Congregational Life Committee**, convened by Helen Sturrock, oversees the care of the congregation by ensuring that we look out for one another. Practically, this amounts to organising social events and providing hospitality, including tea and coffee, after morning worship. Up until 2020, a separate sub-committee, the Hospitality Group, organised and provided all the food for regular church lunches and special events. It had previously been agreed that, from this year, the two groups would merge and hospitality would be organised by the whole committee, convening a small group as and when necessary, for example providing food for the St Andrew's Night Ceilidh, the Christmas Lunch and the Burns Supper.

Up until this year, pastoral care was largely the responsibility of the Church Elders, via the traditional Church of Scotland model of each Elder having a 'district' consisting of several church members. This year our Committee was asked, by the Kirk Session, to research and consider other ways of providing pastoral care as we were aware that this traditional model was perhaps not a particularly effective way of doing this in our particular fellowship. This is an ongoing discussion which will be continued into 2021.

At the beginning of the year, we had several events and outings planned which had to be cancelled due to the COVID pandemic and the restrictions of social distancing and various strict 'Lockdowns' which prevented us meeting together physically. The congregation is naturally supportive of one another so it was easy to enhance this so that we kept in touch by telephone with one another after the online service, especially with those who were not able to join in and those living alone. Many in the congregation were able to explore various ways of meeting online and established a virtual 'Afternoon Tea' each week, meeting together for chat and support which also took the form of Discussions, Quizzes, 'Desert Island Discs', 'TED' talks, etc. New talent was discovered in the production of Puss in Wellington Boots, our Christmas online Pantomime, which was much enjoyed by all who could access digital technology. Weekly online Bible study allowed us to read and discuss various passages of scripture including Mark's gospel and Paul's letter to the Philippians. Our Advent Bible study was on 'Watching and Waiting' for the Messiah.

The ministry team, with some help from the committee, aware that many in the congregation could not access digital technology and had not been able to be in church even when this was allowed, put together an 'Advent pack' to be sent to everyone in our fellowship. The pack contained a booklet recounting the events in which angels were significant players in bringing messages about Jesus's birth to the main characters in the Nativity. In this theme of angels, we were asked to think about who might have been 'an angel' to someone. The pack contained candles and a template for Angels and an Advent Wreath to be cut out and assembled so that, each week in Advent, as the story of Jesus's birth was unfolding, these symbols could be used as a visual aid to accompany the message. This pack was really popular and many beautifully decorated templates of angels and wreaths were assembled and displayed on the Church website over Christmas. Our usual custom of giving Christmas gifts for our housebound members and those in care, was extended to include all those who had been prevented by the pandemic from sharing in worship in church and was intended to assure them that they were loved and had been missed.

Although the Church Christmas decorations were scaled down this year, we are grateful to Ken and Kate Fyfe for ensuring that the Church looked lovely and the Christmas trees both inside and outside were erected and decorated bringing welcome light to encourage and comfort us that God is still with us during this sad and traumatic year. Linda Brown, a member of the Committee, has continued to compile and edit the Wellington News, a key congregational publication, detailing, recording and disseminating information on the many activities of the congregation. We are very grateful that the publication still went ahead despite the virus and was available to read online or by post. It was much enjoyed and appreciated in keeping folks in touch with relevant information and personal events within the congregation.

The **Finance and Fabric Committee**, convened by Donald Murray, carries out the many tasks involved in keeping the Church and Manse in good order. There were not any major works during 2020, but general works, regular maintenance and cleaning at an appropriate level to maintain the building and grounds in good order, continued throughout the year. The manse was also let throughout the year, providing a welcome boost to income in what was a challenging financial year. The committee has yet to replace the three members it lost in 2019, so many thanks are due to those presently involved for their diligent and unstinting contribution to this aspect of the life of the congregation.

FINANCIAL REVIEW

Financial Review

Per the Statement of Financial Activities on page 8, the church reported Net Surplus for the year of £144,666 (2019: £4,498). At the Balance Sheet date, the church had total reserves of £912,652 (2019: £767,986) of which £408,500 (45%) was 'tied up' in the church manse and £48,559 (5%) within Restricted Funds.

The total giving from the congregation (£75,667) grew by £6,366 compared to £69,301 in 2019 which was largely attributed to an increase in Gift Aid Offerings. This has partly made up for the drop in Hall lets of £19,523 from £64,698 in 2019 to £45,175 in 2020. Investment income has remained reasonably consistent at £8,636 compared to £8,535 in 2019.

Investment policy and performance

At the start of 2020, the church had investments of £271,896 held by local stockbrokers, Rathbones, operated on a discretionary basis informed by an ethical investment policy agreed by the Kirk Session. The operating benchmark is to hold the portfolio in an approximate split of 60% equities and 40% fixed interest. Over the year there were additions to the investments of £54,778, disposals of £54,012 and net revaluations & gains of -£2,176. At the year end, the market value of the church's investments was £270,486 and are retained by the Stockbrokers to be managed under the policy described above.

Reserves policy

It is the Trustees normal policy to hold reserves of approximately one year's expenditure including Designated Funds. At the year end, the church held Unrestricted Funds (including Designated Funds) of £864,093 which included property with a net book value of £408,500 and funds within the Fabric Fund of £174,602. Along with the Session Fund, the remaining balance of £276,241 in the church's General Reserve Fund represents more than one year's expenditure. The church also held £48,559 of Restricted funds which have been provided for the purposes specified in Note 21.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The congregation is a registered Scottish Charity, Number SC000289, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Organisational structure

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. When in post, the Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Interim Moderator is recruited and appointed by the Presbytery. During the present vacancy, the Kirk Session, moderated by the Interim Moderators, initially the Rev Jan Mathieson and latterly Rev Dr Stewart Gillan, meets six times a year and is responsible for the spiritual and secular affairs of the church. Certain responsibilities are delegated to the various Session Committees who may co-opt people with the required relevant skills.

Key management remuneration

Given their roles as described above, The Trustees, along with the Interim Moderator consider themselves as the church's key management personnel, in charge of directing and controlling the church and overseeing its daily activities. Details of Trustee and Minister remuneration are outlined in Note 10 of the financial statements.

Risk management

The policies in place to manage the risks faced by the church are reviewed annually. Steps are taken to ensure the management of these risks is strengthened where necessary. Specifically, the following risks exist and means of managing them are being considered:

- The level of the Church's Fabric Fund in the context of the ongoing cost of maintaining and operating the Church building which is A listed. The risk associated with this is the Church's ability to meet any unanticipated significant expenditure associated with the Church building
- The Church has had an operating deficit for many years, i.e. our expenditure has exceeded our income. In the past ten years, this has been significantly ameliorated by the growth and income generated from the Church's investments and by a large bequest. The existing scale of the deficit is not sustainable in the medium to long term, i.e. beyond the next three to five years.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees have chosen to prepare financial statements on the fully accrued basis which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 16th March 2021 and signed on its behalf by:

Claire K. McDiarmid

Claire McDiarmid - Trustee

Independent Examiner's Report to the Trustees of
Wellington Church of Scotland, Glasgow

I report on the accounts for the year ended 31 December 2020 set out on pages eight to twenty two.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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

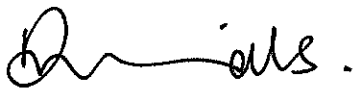
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date: 25 June 2021

Wellington Church of Scotland, Glasgow

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	194,078	913	194,991	74,467
Charitable activities	5				
Church Activities		17,534	1,135	18,669	51,076
Other trading activities	3	59,640	-	59,640	75,133
Investment income	4	7,208	1,428	8,636	8,535
Other income	6	72,327	-	72,327	3,000
Total		350,787	3,476	354,263	212,211
EXPENDITURE ON					
Raising funds	7	458	-	458	523
Charitable activities	8				
Church Activities		195,895	11,068	206,963	237,958
Total		196,353	11,068	207,421	238,481
Net gains/(losses) on investments		(1,816)	(360)	(2,176)	30,768
NET INCOME/(EXPENDITURE)		152,618	(7,952)	144,666	4,498
RECONCILIATION OF FUNDS					
Total funds brought forward		711,475	56,511	767,986	763,488
TOTAL FUNDS CARRIED FORWARD		864,093	48,559	912,652	767,986

The notes form part of these financial statements

Wellington Church of Scotland, Glasgow

Balance Sheet
31 December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	12	408,500	418,000
Investments	13	270,486	271,896
		678,986	689,896
CURRENT ASSETS			
Debtors	14	19,093	29,167
Cash at bank		227,563	145,559
		246,656	174,726
CREDITORS			
Amounts falling due within one year	15	(12,990)	(96,636)
NET CURRENT ASSETS		233,666	78,090
TOTAL ASSETS LESS CURRENT LIABILITIES		912,652	767,986
NET ASSETS		912,652	767,986
FUNDS	17		
Unrestricted funds		864,093	711,475
Restricted funds		48,559	56,511
TOTAL FUNDS		912,652	767,986

The financial statements were approved by the Board of Trustees and authorised for issue on 16th March 2021 and were signed on its behalf by:

D R Blackhurst.
David Blackhurst - Trustee

Claire K McDiarmid
Claire McDiarmid - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are also prepared in line with the Charities Accounts (Scotland) Regulations 2006 and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016 as the Charity is a Church of Scotland congregation with number 161044.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies
Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the even that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those condition are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of probate, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Gift Aid
Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

Income from Charitable Activities
Income from charitable activities include income earned both from the supply of goods or services. Such income is recognised as earned, as the related goods or services are provided.

Trading Income
Trading income represents income generated from assets the Church does not utilise for solely charitable purposes. These assets include the Church building itself, via short term lets and hires, and income from rental of the Manse, at such times as it is not occupied by the minister.

Investment Income
Interest on funds held on deposit is included when receivable and the amount can be measure reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised when the shareholder's right to receive payment is established, measured at the fair value receivable. Generally this is upon notification by the investment advisor once the dividend has been declared.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Expenditure on charitable activities
Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Trading Expenditure
Trading expenditure represents expenditure necessary to generate income which is not of a charitable or voluntary nature. This includes expenditure on the Church's Manse during such times as the Manse is not occupied by the Minister and is therefore being rented to generate income. It is not practical for the Church to identify a share of the Church building's overheads and attribute these to the income generated through hire of its halls and rooms. The Church therefore reports all such expenditure as Charitable Activities Costs.

Grants payable
Grants payable are made to third parties in the furtherance of the charitable objects. The award of a grant is recognised as a liability only when the criteria for a constructive obligation are met, payment is probable, it can be measure reliably and there are no conditions attaching to its payment that limit recognition.

Tangible fixed assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church building and halls, vested in the Kirk Session. No value is attributable to the church which was opened in 1884. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Following an impairment charge on the church manse during the year ended 31 December 2013, depreciation at the annual rate of 2% (straight line) was provided for the first time within the financial statements for the year ended 31 December 2014.

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

Activity based reporting
To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within the financial statements.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions
The pension costs are charged in the financial statements represent the contribution payable by the charity during the period.

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at Bank and in Hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Judgements and estimates
In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Donations	3,199	913	4,112	154	2,207	2,361
Gift aid	14,241	-	14,241	12,769	-	12,769
Legacies	100,000	-	100,000	-	-	-
Grants	15,212	-	15,212	-	-	-
Gift Aid Offerings	50,804	-	50,804	41,254	-	41,254
WFO	2,895	-	2,895	6,540	-	6,540
Ordinary Offerings	7,727	-	7,727	8,738	-	8,738
Contribution to Church Development Weekend	-	-	-	2,805	-	2,805
	194,078	913	194,991	72,260	2,207	74,467

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

	Unrestricted	Restricted	2020 Total £	Unrestricted	Restricted	2019 Total £
Foundation Scotland	5,000	-	5,000	-	-	-
Anne Jane Green Trust	1,000	-	1,000	-	-	-
HMRC Coronavirus Job Retention Scheme	9,212	-	9,212	-	-	-
	15,212	-	15,212	-	-	-

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Rent of Manse	14,465	-	14,465	10,435	-	10,435
Use of Premises	45,175	-	45,175	64,698	-	64,698
	59,640	-	59,640	75,133	-	75,133

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Dividends Received	6,580	1,303	7,883	5,216	1,541	6,757
Other Interest Received	628	125	753	1,414	364	1,778
	7,208	1,428	8,636	6,630	1,905	8,535

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Crypt Café	16,008	-	16,008	47,356	-	47,356
Weddings and Funerals	1,075	-	1,075	100	-	100
Sundry Income	298	1,135	1,433	1,154	1,867	3,021
Life & Work	153	-	153	599	-	599
	17,534	1,135	18,669	49,209	1,867	51,076

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Employer Allowance	3,000	-	3,000	3,000	-	3,000
Retention not Payable	69,327	-	69,327	-	-	-
	72,327	-	72,327	3,000	-	3,000

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

7. RAISING FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Manse Maintenance & Council Tax	458	-	458	523	-	523
	458	-	458	523	-	523

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Staff costs	59,257	1,750	61,007	59,942	1,600	61,542
Accountancy - IE Fee	1,920	-	1,920	1,800	-	1,800
Bank Charges	183	7	190	465	-	465
Church Office Expenses	992	-	992	1,771	-	1,771
Cleaning	7,167	-	7,167	11,597	-	11,597
Community of Mission	-	561	561	674	-	674
Donations	-	380	380	333	12,406	12,739
Electricity	2,723	-	2,723	6,511	-	6,511
Gas	5,606	-	5,606	6,779	-	6,779
Insurance	6,635	-	6,635	7,393	-	7,393
Legal & Professional	6,960	100	7,060	2,309	-	2,309
Life & Work	673	-	673	802	-	802
Minister Expenses	122	-	122	193	-	193
Ministries & Mission	56,244	-	56,244	60,086	-	60,086
Organ & music	1,617	3,091	4,708	2,004	3,125	5,129
Organisation Activities	967	1,395	2,362	121	2,559	2,680
Presbytery Dues	3,499	-	3,499	3,723	-	3,723
Pulpit Supplies & Locum	13,913	-	13,913	10,261	-	10,261
Purchase of Flowers	-	85	85	-	228	228
Repairs & Maintenance	7,516	-	7,516	6,408	-	6,408
Sundry Expenses	2,159	-	2,159	3,656	-	3,656
Telephone	1,712	-	1,712	1,457	-	1,457
Water	681	-	681	203	-	203
Wheel Trust	-	3,600	3,600		3,000	3,000
Youth & Sundry School	-	-	-		109	109
Crypt Food	4,862	-	4,862	11,909	-	11,909
Crypt Maintenance	489	-	489	983	-	983
Investment Manager	498	99	597	514	-	514
Church Development Weekend	-	-	-	2,805	732	3,537
Depreciation	9,500	-	9,500	9,500		9,500
	195,895	11,068	206,963	214,199	23,759	237,958

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

9. TRUSTEES' REMUNERATION AND BENEFITS

Other than those below, no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, a total of £27,214 (2019: £25,554) was donated to the congregation by the Trustees.

Anthea Cameron, Trustee, received remuneration of £9,780 (2019: £9,448) for her services as Church Secretary.

Rebecca Gebauer, Trustee, received remuneration of £12,641 (2019: £12,928) for her services as Church Officer.

Trustees' expenses

During the year a number of trustees, received out of pocket expenses totalling £967 (2019: £193)

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	53,989	55,213
Social security costs	6,121	6,112
Other pension costs	897	217
	61,007	61,542

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

	2020	2019
Administration	2	2
Music Staff	1	1
Student Lunches	2	2
	5	5

No employees received emoluments in excess of £60,000.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employer's contributions for national insurance, pension and housing loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	72,260	2,207	74,467
Charitable activities			
Church Activities	49,209	1,867	51,076
Other trading activities	75,133	-	75,133
Investment income	6,630	1,905	8,535
Other income	3,000	-	3,000
Total	206,232	5,979	212,211

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	523	-	523
Charitable activities			
Church Activities	214,199	23,759	237,958
Total	214,722	23,759	238,481
Net gains on investments	24,477	6,291	30,768
NET INCOME/(EXPENDITURE)	15,987	(11,489)	4,498
Transfers between funds	(463)	463	-
Net movement in funds	15,524	(11,026)	4,498
RECONCILIATION OF FUNDS			
Total funds brought forward	695,951	67,537	763,488
TOTAL FUNDS CARRIED FORWARD	711,475	56,511	767,986

12. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2020 and 31 December 2020	502,311
DEPRECIATION	
At 1 January 2020	84,311
Charge for year	9,500
At 31 December 2020	93,811
NET BOOK VALUE	
At 31 December 2020	408,500
At 31 December 2019	418,000

13. FIXED ASSET INVESTMENTS

	2020 Listed Investments 2020 £	2019 Listed Investments 2019 £
MARKET VALUE		
At 1 January	271,896	241,128
Additions	54,778	12,005
Disposals	(54,012)	(12,005)
Revaluations & Gains	(2,176)	30,768
At 31 December	270,486	271,896
NET BOOK VALUE		
At 31 December 2020		270,486
At 31 December 2019		271,896

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

	2020 %	2019 %
4.125% Treasury Stock 2030	12.1	11.8
Witan	8.7	8.7
Bankers Investment Trust GBP0.25	7.8	8.9
City of London Inv. Trust	7.6	9.0
Henderson Far East Inc		5.1
Impax	8.8	6.9
M&G Investment Corporate Bond		6.7
Marlborough	6.0	7.1
JH Strategic Bond Inc		5.3
Fundsmith LLP	5.8	
Threadneedle UK Corp Bond		6.2

There were no investment assets outside the UK.

Share Portfolio

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	1,562	13,614
Gift Aid Receivable	14,400	13,091
Prepayments	3,131	2,462
	19,093	29,167

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	1,784	2,264
Parish Grouping	382	382
Collections for Third Parties	1,213	-
Building Work Retention	7,811	89,190
Accrued expenses	1,800	4,800
	12,990	96,636

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed Assets	418,000	-	418,000	427,500
Investments	271,896	-	271,896	241,128
Current Assets	115,215	59,511	174,726	192,663
Current liabilities	(93,636)	(3,000)	(96,636)	(97,803)
	711,475	56,511	767,986	763,488

17. MOVEMENT IN FUNDS

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

continued...

17. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	170,197	8,315	3,137	181,649
Designated Property Fund	427,500	(9,500)	-	418,000
Designated Fabric Fund	92,543	10,956	-	103,499
Designated Session Fund	5,711	6,216	(3,600)	8,327
	695,951	15,987	(463)	711,475
Restricted funds				
Community of Mission Fund	21,908	(8,706)	-	13,202
Session Benevolent Fund	12,922	1,112	-	14,034
Outreach Fund	26,866	(4,358)	463	22,971
Flower Fund	5,841	463	-	6,304
	67,537	(11,489)	463	56,511
TOTAL FUNDS	763,488	4,498	-	767,986

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	156,407	(163,948)	15,856	8,315
Designated Property Fund	-	(9,500)	-	(9,500)
Designated Fabric Fund	2,335	-	8,621	10,956
Designated Session Fund	47,490	(41,274)	-	6,216
	206,232	(214,722)	24,477	15,987
Restricted funds				
Community of Mission Fund	1,253	(12,000)	2,041	(8,706)
Session Benevolent Fund	327	(419)	1,204	1,112
Outreach Fund	4,252	(11,112)	2,502	(4,358)
Flower Fund	147	(228)	544	463
	5,979	(23,759)	6,291	(11,489)
TOTAL FUNDS	212,211	(238,481)	30,768	4,498

18. PURPOSES OF DESIGNATED FUNDS

The General Fund represents the reserves of the church which the Trustees are free to direct in the furtherance of the church's objectives without further restriction.

The Property Fund holds the value of the church manse.

The Fabric Fund has remit "to be used to maintain the fabric of the church's property"

The Session Funds are a group of bank accounts held by the Crypt Cafe and the congregational Life Group

19. PURPOSES OF RESTRICTED FUNDS

The Community of Mission Fund has remit "to be used for Mission and Projects of Wellington Church"

The Session Benevolent Fund has remit "to be used at the discretion of the Minister (or its Office Bearers) for charitable activities within the parish and congregation

The Outreach Fund has remit "to be used for the benefit of young people"

The Flower Fund has remit "to be used for the Floral and Foliage enhancement of Wellington Church and its premises

20. COLLECTIONS FOR THIRD PARTIES

	2020	2019
Lenten Lunch Projects	£	£
Embrace		1,288
Revive MS		1,288
Macmillan Cancer Support		1,288
Families	1,496	
Cross Reach	1,496	
DASH	1,496	
Mary's Meals		446
The GKExperience		410
Toy Box		431
Ladies' Coffee Mornings		363
Freedom from Torture		406
Glasgow Pregnancy Choices		429
One World Week		380
Kohima Educational Trust		433
Scottish Churches		557
Christian Aid	530	
Poppy Scotland	350	
Refugee Survival Trust	200	
Zimbabwe Victims	167	
The Well Multicultural Centre	454	
LHM	25	
	6,214	7,718

21. COMMUNITY OF MISSION

	2020	2019
	£	£
Eco-Congregation membership	100	100
Christmas	60	328
Christian Aid Support		65
SABEEL - Jeruselam	250	
Sundry Expenses	116	157
Scottish Fairtrade Membership	35	25
	561	674

22. CONTRIBUTION OF VOLUNTEERS

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

23. OPERATIONAL BUDGET 2021

Unrestricted Funds budgeted Income & Expenditure 1 January 2021 to 31 December 2021

	Budget to 31-Dec-21
Income	£
Ordinary Collections	7,000
WFO	
Gift Aid	53,000
Donations	
Tax Reclaimed	14,400
Dividends	10,000
Bank Interest	
HMRC Job Retention Scheme	2,400
Halls	25,000
Charitable Income	200
Manse Rental	10,992
Total Income	**122,992**
National Stipend Fund	47,149
Presbytery Dues	3,319
Minister-CoS	300
Pulpit Supply & Iocum	14,500
Sub total	**65,568**
Salary Secretary	10,025
Salary Organist	5,252
Salary Church Officer	12,957
HMRC tax & Pensions	2,778
Sub total	**31,012**
Water	681
Electricity	5,000
Gas	9,000
Maint/Equip/Repairs	10,000
Surveys	5,000
Church Cleaning	10,000
Manse Costs	2,000
Sub total	**41,681**
Professional Fees	2,000
Organ Tuning/Repairs	1,500
Office & Telephones	2,500
Photocopying	1,000
Youth & Sunday School	200
Sundry Expenses	2,000
Insurances	6,500
Sub total	**15,700**
Total Expenditure	**153,961**
Net Surplus/(deficit)	**(30,969)**