

Eastwood Parish
Church of Scotland, Glasgow



Reports and Accounts
Year ended 31 December 2018

Church of Scotland Congregation 160938
Scottish Charity Number SC000277



Where you belong

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2018

The trustees present their annual report and financial statements for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 published on 16 July 2014).

Objectives and activities

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

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

The Sunday School has 15 regular attenders, aged between 3 and 16. Arts & crafts, music and videos, all with a Christian message, are provided. This year the Sunday School has been following the minister's sermon each week and using various materials including 'We Make The Road By Walking'. The Sunday School also helped to coordinate and actively participate in three services, including one communion service, during 2018 being the Year of the Young person.

The Boys' Brigade caters for boys between 5 and 19 years old. Under the guidance of 4 officers and 1 parent helper, we provide a varied programme covering games and crafts for the younger boys, along with Christian faith, first aid, IT, safety, drill and physical activities including volleyball, football, table tennis, pool and badminton.

The 29th Glasgow Girls' Brigade Company is an active company catering for girls aged 5 to 18. They participate in many activities while working towards badges under four sections; physical, spiritual, educational and service. 2018 activities varied from charity fundraising such as a Macmillan coffee evening, arts and crafts, learning about the Saints and the background of our badge. Average attendance is 24 with 6 leaders.

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

The Saturday evening Youth Club, which already catered for secondary school pupils, was recently extended to include primary school pupils. The club is a place for young people in our community to meet and chat with friends, make new friends and undertake activities including football, badminton, pool, board and computer games and listen to music.

Achievements and performance

2018 has seen the introduction of a number of new initiatives within the life of Eastwood Parish Church, with worship remaining at the centre of all we do. These new initiatives have included the introduction of 'Faithbook' (scripture study based learning) and 'Wee Worship' (monthly evening services), both as a result of our involvement in the national church's Path of Renewal movement. Our Trustees and members have continued to strive to serve our parish and community, as well as playing our part in the wider work of the Presbytery of Glasgow and The Church of Scotland. Sunday services continue to see an average of 70-90 adults and children coming together to share in worship. We continue to hold special services of worship for local schools at Christmas and Easter and have occasional services of worship for other specific events.

Weddings, funerals and baptisms are provided for members and those in our wider community. As in earlier years, we joined three other local churches for ecumenical worship during Holy Week. Our minister continues to be involved in the Chaplaincy Teams at the local primary and secondary schools and we assist with various events associated with these chaplaincies. We also joined other local churches for a prayer breakfast as part of the Church of Scotland's National Day of Prayer event. In November Eastwood hosted a very successful concert by one of today's leading worship songwriters, Stuart Townend & Band; this was attended by an audience of some 350 people, mainly from around the Glasgow area.

Eastwood Parish Church of Scotland, Glasgow
Trustees' Annual Report for the year ended 31 December 2018 (continued)

Achievements and performance (continued)

During Lent we introduced a study course based around 'Les Miserables', which was well received by those attending and some others following the course at home. Christmas services were well attended and we once again offered a Christingle Service on Christmas Eve. In 2018 we also held a 'Blue Christmas' service, aimed at those who find Christmas time and the associated celebrations, particularly difficult.

Eastwood BB Pipe Band provides bagpipes tuition from beginners through to experienced players. Registered with The Royal Scottish Pipe Band Association ('RSPBA') under the name of Glasgow Battalion Boys' Brigade the band members are drawn from the local community in addition to boys of our own 145th Glasgow Company. The band is non-denominational and welcomes both boys and girls as members.

During 2018, the Guild raised funds for the church (by helping at the annual Christmas Fair and holding a Coffee Morning) and for other charities including Erskine, the Lodging House Mission and Glasgow Street Pastors.

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

On two Mondays a month, our Lunch Club provides lunches and occasional outings in the church minibus. English classes (run by Glasgow City Council) and a creche facility (manned by our volunteers) are provided every Monday. In December, the Lunch Club again provided a very enjoyable traditional Christmas lunch and performance by the children of Tinto Primary School's choir.

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

The Baby and Toddler Group has around 15 children attending regularly and enjoyed both a summer party and a Christmas party this year as well as crafts, games and activities each week.

We ran another family carnival in June 2018 in the church grounds, with music and various fun activities, primarily for young people. This free event attracted about 150 people from the local community, many of whom had no existing church connection.

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

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

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

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

During 2018, the Trustees have continued to reflect on how we carry out mission within our Parish and Community. As reported last year, we were accepted into The Church of Scotland's Path of Renewal movement, which focuses on developing missional churches. We continue to seek new ways of developing fellowship, mission, worship and service.

A detailed study, examining options to make our halls buildings more suited to the needs of the 21st century was carried out during the year and, while we have been able to make some improvements, the desire to create a suite of halls which was accessible and useable by all proved to be not financially viable. We continue to review feasibility options for transforming our church building into one which is accessible to all and relevant to today's needs.

Eastwood Parish Church of Scotland, Glasgow
Trustees' Annual Report for the year ended 31 December 2018 (continued)

Financial review

The statement of financial activities set out on page 7 shows that income from all sources decreased by £535 compared to 2017. Ignoring the effect of funds transferred from The General Trustees (see note 5 and explanation in Appendix) the actual decrease in total recorded income is £10,277. This is primarily the net result of a £14,408 legacy received in 2017 and small increases in 2018 income from fund-raising and premises letting. Looking only at overall income, however, does not provide an understanding of the underlying figures. Despite reducing membership numbers, offerings have remained about the same as 2017, primarily because some members have significantly increased the amounts donated. It remains the case that most have not increased their offerings for some time and we appeal again to all those members to review and, if possible, increase their offerings towards our work.

Income from all sources includes all of the other items referred to in notes 1 to 5. Note 2 shows that income from fund-raising events showed a £1,226 increase with income from use of premises (lettings) increasing by £919. We are grateful to all the volunteers who work hard to maximise these sources of revenue. Note 5 includes a transfer of funds from the General Trustees (see explanation in Appendix) and a £1,000 grant from the Presbytery of Glasgow towards the costs of our involvement in the Path of Renewal movement.

Overall expenditure in 2018 increased by £7,049. As with the decrease noted last year, significant changes in overall annual expenditure levels are primarily attributable to the amounts spent on fabric repairs and maintenance. Efforts to control and, wherever possible, reduce our running costs will continue but members will appreciate that we have no option but to spend whatever is necessary in order to maintain our buildings and fixtures in an acceptable condition.

The statement of financial activities on page 7 shows that our net expenditure in the year was £3,541, reflected in the decrease in total funds on the balance sheet on page 8. Note 14 summarises the movements on all the individual funds and shows that, at 31 December 2018, we had total reserves of £100,581 (2017: £104,122), of which £6,293 (2017: £11,729) is restricted for specific purposes.

Risk management

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

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

Reserves policy

It is the Trustees' desired policy to hold unrestricted reserves (including designated funds) equating to approximately six months' expenditure. At the year end the Church held unrestricted funds of £94,288 of which £14,758 had been designated for fabric purposes.

Eastwood Parish Church of Scotland, Glasgow
Trustees' Annual Report for the year ended 31 December 2018 (continued)

Structure, governance and management

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

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

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

Reference and administrative information

Trustees

The trustees of Eastwood Parish Church comprise its Minister and Kirk Session, which includes all active elders. Those who served as trustees at any time from 1 January 2018 until the date on which these financial statements were signed, were as follows:-

Rev James Teasdale		
Andrew Allan	Jean Allan	Karen Allan (from 25 February 2018)
Norman Crawford	Alistair Dobbie	Elizabeth Dobbie
Allan Donaldson	Ernest Donaldson	Avril Ferns
Hilary Ferns	George Ford	Isabella Freer
Irene Friend	May Gillies	Anne Glen
Fiona Gouck	Heather Gouck	Alexander Hodge (from 25 February 2018)
Isobel Hunter	Kenneth Hunter	Morag Madill (from 25 February 2018)
Archibald Marshall	Margaret Marshall	Mary Marshall
Anne Middleton	Katie Morrison	Isabella McCormick
Maureen McKillop	Ross McKillop	Alastair McLachlan
Anne Noble	Ishbel Park (to 30 June 2018)	Carol Phaup
Margaret Pruefer	Margaret Reid	James Shaw
Anne Maree Smith	Douglas Smith	John Smith
Linda Smith	Hawthorn Stewart	Netta Stewart
Erika Watt		

Principal office-bearers

Minister	Rev James Teasdale BA BD
Session Clerk & Treasurer	Alistair Dobbie BSc CA

Principal office

Eastwood Parish Church
5 Mansewood Road
Glasgow, G43 1TW

Independent examiner

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

Bankers

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

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2018 (continued)

Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

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

Approved by the Trustees on 12 February 2019 and signed on their behalf by:



Alistair Dobbie
Session Clerk

Eastwood Parish Church of Scotland, Glasgow
Independent Examiner's report to the Trustees of Eastwood Parish Church
Year ended 31 December 2018

I report on the accounts of Eastwood Parish Church for the year ended 31 December 2018 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

Signed:



Name:

W Galloway BAcc CA

Address:

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

Date:

12 February 2019

Eastwood Parish Church of Scotland, Glasgow
Statement of financial activities
for the year ended 31 December 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Income from:					
Donations & legacies	1	78,208	10,057	88,265	101,595
Charitable activities	2	32,190	330	32,520	30,505
Other trading activities	3	12,000	-	12,000	12,000
Investments	4	142	-	142	104
Other	5	17,039	-	17,039	6,297
		<u>139,579</u>	<u>10,387</u>	<u>149,966</u>	<u>150,501</u>
Expenditure on:					
	6				
Raising funds		219	-	219	215
Charitable activities		138,331	14,923	153,254	146,209
		<u>138,550</u>	<u>14,923</u>	<u>153,473</u>	<u>146,424</u>
Net income / (expenditure) before gains and losses on investments					
		1,029	(4,536)	(3,507)	4,077
Net (losses) / gains on investments		<u>(34)</u>	<u>-</u>	<u>(34)</u>	<u>39</u>
Net income / (expenditure)		995	(4,536)	(3,541)	4,116
Transfers between funds	14	<u>900</u>	<u>(900)</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,895	(5,436)	(3,541)	4,116
Total funds brought forward		92,393	11,729	104,122	100,006
Total funds carried forward		<u><u>94,288</u></u>	<u><u>6,293</u></u>	<u><u>100,581</u></u>	<u><u>104,122</u></u>

Eastwood Parish Church of Scotland, Glasgow

Balance sheet

at 31 December 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Investments	9	<u>837</u>	<u>-</u>	<u>837</u>	<u>871</u>
Current Assets					
Debtors & prepayments	10	11,502	760	12,262	11,264
Bank and cash		<u>86,578</u>	<u>14,583</u>	<u>101,161</u>	<u>95,832</u>
		<u>98,080</u>	<u>15,343</u>	<u>113,423</u>	<u>107,096</u>
Liabilities - creditors & accruals					
Falling due within one year	11	<u>4,629</u>	<u>9,050</u>	<u>13,679</u>	<u>3,845</u>
Net Current Assets		<u>93,451</u>	<u>6,293</u>	<u>99,744</u>	<u>103,251</u>
Net Assets		<u>94,288</u>	<u>6,293</u>	<u>100,581</u>	<u>104,122</u>
Funds of the charity	14				
Restricted funds		-	6,293	6,293	11,729
Unrestricted funds		<u>94,288</u>	<u>-</u>	<u>94,288</u>	<u>92,393</u>
Total funds		<u>94,288</u>	<u>6,293</u>	<u>100,581</u>	<u>104,122</u>

The accounts were approved by Kirk Session and signed on
its behalf on 12 February 2019 by:



Alistair Dobbie, Session Clerk



Katie Morrison, Assistant Treasurer

Eastwood Parish Church of Scotland, Glasgow

Accounts for the year ended 31 December 2018

Accounting policies

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

Basis of preparation

The accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS 102.

Fund accounting

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

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

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

Income recognition

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

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

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

Eastwood Parish Church of Scotland, Glasgow

Accounts for the year ended 31 December 2018

Accounting policies (continued)

Expenditure recognition

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

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

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

Fixed assets

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

Investments

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

Taxation

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

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2018

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
1 Donations and legacies				
Offerings	61,260	4,481	65,741	65,500
Tax recovered on Gift Aid	15,310	1,113	16,423	16,301
Legacies	-	-	-	14,408
Congregational organisations	780	-	780	865
Other	858	4,463	5,321	4,521
	<u>78,208</u>	<u>10,057</u>	<u>88,265</u>	<u>101,595</u>
2017	<u>91,973</u>	<u>9,622</u>	<u>101,595</u>	
2 Income from charitable activities				
Weddings and funerals	1,230	-	1,230	1,360
Fundraising events	5,385	330	5,715	4,489
Use of premises	25,575	-	25,575	24,656
	<u>32,190</u>	<u>330</u>	<u>32,520</u>	<u>30,505</u>
2017	<u>30,264</u>	<u>241</u>	<u>30,505</u>	
3 Income from other trading activities				
Premises rentals				
- telecoms mast	12,000	-	12,000	12,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
2017	<u>12,000</u>	<u>-</u>	<u>12,000</u>	
4 Investment income				
Deposit interest	107	-	107	69
Dividends received	35	-	35	35
	<u>142</u>	<u>-</u>	<u>142</u>	<u>104</u>
2017	<u>104</u>	<u>-</u>	<u>104</u>	
5 Other income				
Receipts from General Trustees	16,039	-	16,039	6,297
Presbytery grant	1,000	-	1,000	-
	<u>17,039</u>	<u>-</u>	<u>17,039</u>	<u>6,297</u>
2017	<u>6,297</u>	<u>-</u>	<u>6,297</u>	

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2018

6 Analysis of expenditure	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Raising funds				
Offering envelopes	219	-	219	215
Charitable Activities				
Ministries and mission	60,561	-	60,561	60,071
Presbytery dues	3,273	-	3,273	3,143
Minister's expenses	1,369	-	1,369	1,323
Pulpit & organ supply	444	-	444	280
Independent examiner's fee	372	-	372	360
Other salary costs (note 7)	10,149	-	10,149	9,389
Fabric repairs & maintenance	32,414	9,985	42,399	38,160
Council tax	3,227	-	3,227	3,886
Other buildings costs	16,652	-	16,652	17,158
Other expenses	9,870	4,938	14,808	12,439
	<u>138,331</u>	<u>14,923</u>	<u>153,254</u>	<u>146,209</u>
Total	<u>138,550</u>	<u>14,923</u>	<u>153,473</u>	<u>146,424</u>
<i>2017</i>	<u>141,499</u>	<u>4,925</u>	<u>146,424</u>	

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

7 Staff costs and numbers	2018 £	2017 £
Salaries and wages	<u>10,149</u>	<u>9,389</u>

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

	2018	2017
Music staff	1	1
Cleaning & maintenance staff	3	3
	<u>4</u>	<u>4</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £27,055 and the maximum stipend (in fifth and subsequent years of service) was £33,234.

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2018

8 Trustee remuneration and related party transactions

During the year, one trustee (the minister) received reimbursement of expenses incurred in respect of council tax, travel and other expenses totalling £5,248. A further trustee was employed as a part-time cleaner and earned gross wages of £2,319 in the period.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into during the year.

During the year, a total of £37,209 was donated to the congregation by its trustees.

9 Investments

	2018	2017
	£	£
Opening market value	871	832
Unrealised (loss) / gain arising in year	(34)	39
Closing market value at 31 December	<u>837</u>	<u>871</u>
Investments at cost	<u>517</u>	<u>517</u>

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

10 Debtors & prepayments

	2018	2017
	£	£
Gift Aid Tax Refund Due	9,988	9,705
Other	2,274	1,559
	<u>12,262</u>	<u>11,264</u>

11 Creditors & accruals

	2018	2017
	£	£
Accruals	13,679	3,845
	<u>13,679</u>	<u>3,845</u>

12 Analysis of net assets by fund

	General	Designated	Restricted	Total
	£	£	£	£
Investments	837	-	-	837
Current assets	80,895	17,185	15,343	113,423
Current liabilities	(2,202)	(2,427)	(9,050)	(13,679)
	<u>79,530</u>	<u>14,758</u>	<u>6,293</u>	<u>100,581</u>

13 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. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised in the Statement of Financial Activities nor is the value of expenses waived in the course of such contributions.

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2018

14 Movements in funds	At 1 January 2018 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2018 £
Unrestricted funds					
General	77,559	110,540	(109,469)	900	79,530
Designated fabric	14,834	29,039	(29,115)	-	14,758
	<u>92,393</u>	<u>139,579</u>	<u>(138,584)</u>	<u>900</u>	<u>94,288</u>
Restricted funds					
Benevolent	7	-	-	-	7
Catering & social	2,472	797	(776)	-	2,493
Flower	1,332	1,503	(1,174)	20	1,681
Guild	568	793	(393)	(400)	568
Halls renovation	5,243	5,352	(9,985)	-	610
Sunday School	1,147	346	(168)	(520)	805
Youth	960	1,596	(2,427)	-	129
	<u>11,729</u>	<u>10,387</u>	<u>(14,923)</u>	<u>(900)</u>	<u>6,293</u>
Total funds	<u>104,122</u>	<u>149,966</u>	<u>(153,507)</u>	<u>-</u>	<u>100,581</u>

Purposes of unrestricted designated funds

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

Purposes of restricted funds

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

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

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

Guild: to fund ongoing Guild activities

Halls renovation fund: set aside for specific halls refurbishment projects

Sunday School: to fund ongoing Sunday School activities

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

15 Collections for Third Parties	2018 £	2017 £
In addition to the income dealt with in the accounts, the following special collections (including by the Guild) were disbursed to:		
Lodging House Mission	937	355
Christian Aid	688	566
Beatson Cancer Charity	645	-
Water Aid	276	-
Erskine	250	-
Poppy Scotland	240	309
Glasgow Street Pastors	75	-
University of Strathclyde Malawi Fund	-	600
Prince & Princess of Wales Hospice	-	418
Alzheimer Scotland	-	300
Mary's Meals	-	290
DEC East Africa Appeal	-	228
Boys' Brigade Carronvale Appeal	-	217
The Friends of Eastwoodhill	-	75
Prospects - All Friends Together Project	-	75
	<u>3,110</u>	<u>3,433</u>

Eastwood Parish Church of Scotland, Glasgow
Year ended 31 December 2018

APPENDIX

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

	2018 £	2017 £
Consolidated Fabric Fund		
Balances held at 31 December		
- cost	<u>207,002</u>	<u>219,140</u>
- market value	<u>203,930</u>	<u>219,140</u>

Note 5 on page 11 shows that, during 2018, the congregation drew down £16,039 from this fund, which is held for specific purposes, in relation to development expenditure incurred (£12,676 - included within fabric repairs & maintenance in note 6) along with dividend income (£3,071) and interest (£292) arising on the funds invested.