

Scottish Charity No. SC018514

Woodhill Evangelical Church
Trustees' Report and Financial Statements
Year Ended 31 December 2023

Woodhill Evangelical Church

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Church Information

Office Bearers

Derek Adams	Trustee and Elder	
Paul Copeland	Trustee	Resigned 11 th September 2023
Ronald Copeland	Trustee and Treasurer	
Robert Glen	Trustee and Elder	
Gordon Glover	Elder	
Mark Hutchinson	Trustee and Elder	
George Martin	Elder	
Brian Miller	Trustee	
Kenneth McChlery	Trustee	
Anthony Murray	Elder	
Rachel Shaw	Trustee	
Paul Sommerville	Trustee	
Michael Thomson	Trustee	
Adele Trainer	Chair of Trustees	

Pastor David Gooding

Women's Pastoral Worker Lynn Wood

Treasurer Ronald Copeland

Address 30 Wester Cleddens Road
Bishopbriggs
Glasgow
G64 2NH

Bankers Royal Bank of Scotland

Independent Examiner Ian McDougall FCCA
McDougall Johnstone Ltd
280a St Vincent Street
Glasgow
G2 5RL

Scottish Charity No. SC018514

Website www.woodhill.org.uk

Report of the Trustees

Year ended 31 December 2023

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2023.

Status of Charity and Governing Document

Woodhill Evangelical Church ("the church") is established by Trust Deed, adopted on 1 January 2010 and ratified on 8 March 2010. A supplemental trust deed was registered on 16 August 2018 and approved by OSCR on 7 September 2018. The church is a Scottish Charity (No. SC018514).

Charitable Objectives and Aims

The aims and objectives of the church as stated in the Trust Deed are:

- to advance the Christian faith in accordance with the Statement of Beliefs and Practices
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and
- to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Achievements and performance

In relation to activities

Our focus as a leadership has been to continue to share what we believe is God's Vision for the Church Family at Woodhill as we seek to "Develop a Community Devoted to Jesus" and share the Good News of His Word.

2023 has been a year of growth, our membership has continued to grow and we welcome new people each week who join with us on Sundays and at our weekly activities and Hub café. We continue to be greatly encouraged by our Pastor David Gooding through his leadership and commitment. Our Women's Pastoral Worker, Lynn Wood continues to have a positive impact on those in and around the church in this vital role. Our youth work has also grown and although supported by a dedicated group of volunteers, we have not had a Youth Pastor for some time and so we employed a part-time Youth Worker, Glen Glover to support this work and our youth. The church also continues to be supported by our essential and dedicated support staff.

Our staff numbers have grown and our Staff Handbook has been updated and all of our policies reviewed to support staff management and provide staff with more clarity around processes. ChurchSuite is now widely used to enable us to more closely manage our contacts, bookings, small groups, rotas, communications etc. as well as providing control of our child protection records.

We continue to maintain our building to a high and safe standard, including repairing or replacing fixtures, fittings and appliances in need of attention and have carried out a health and safety review to identify any hazards. We received a Community Award from ScotWest Credit Union with support from Bishopbriggs Community Council to allow us to purchase and install a second defibrillator to be fitted outside the church to allow those in our community to access this when the church is closed.

We continued the use of our online streaming capability, which allows us to provide inclusivity for those who are unable to physically attend church and continue to increase our social media presence.

In relation to funding

We continue to plan to meet all our financial commitments with staff, resources and the ongoing costs that are associated with operating a church that is open every day. During the year, giving via Standing Order remained static but is complemented by grants and one-off gifts. Church works continued to fund raise where possible to support funds. Income from offerings at church services however continued to remain low.

We continue to have healthy reserves and review opportunities at using funds in line with our values and vision as a church. We remain mindful of increasing costs especially in relation to utilities and ensuring we continue to retain sufficient funds to cover unexpected increases.

In relation to changes

Paul Copeland retired as a Trustee in September 2023, Adele Trainer has taken on the role of lead for Child Protection for the time being.

A new approach to gaining consent from parents to hold their children's data has been implemented using a capability in ChurchSuite called Ongoing Consent. The Safeguarding Manual has been updated to reflect this process and other changes to the team.

Our Constitution was updated to better reflect current practices and members were notified at our AGM.

Plans for the Future

We will continue to actively work with our Pastor David Gooding and the rest of the leadership to develop God's vision for the church and local community and look forward to working with the newly appointed Deacons. As a leadership, we will continue to enable the development of spiritual pathways, led by our Pastor and Elders, for our Church members and friends. Part of this will include supporting courses, such as Alpha and providing opportunities for those who are seeking to know more about the Christian faith.

We will continue to build relationships in the local Community through our Hub Cafe, with our local schools, through the work of The Storehouse, regular outreach activities and the events we organise for local charities and community groups. We will also aim to build new relationships with our new neighbours moving into the vicinity, inviting them to Easter and Christmas events. We look forward to the return of a children's summer club during the school holidays.

We will continue to have a focus on supporting overseas mission work through regular and ad-hoc funding and visits, led by our Mission Team. A group of our young adults will be visiting Uganda this summer on a mission trip with Rock Projects.

We will seek to make best use of the funds available, particularly in the current economic climate, through running the church in the most efficient way and ensuring that we support our members, those we support in the community, mission fields and those we employ.

We will continue to support our volunteers and equip them as they serve by providing support and training, for example safeguarding training for our children and youth leaders. We will continue to focus on creating an inspiring worship experience, sharing the Good News and bringing people closer to Jesus. We look forward to everyone gathering together for our At Home for the first time in several years, incorporating our AGM as well as a time of fellowship, reflection and looking forward to the year ahead.

Financial Review

Principal sources of funding

The charity receives its funding from donations by the members of church by way of regular offerings and Gift Aid Donations.

Results for the year

The financial statements for the year are set out in pages 6 to 13. The Statement of Financial Activities on page 6 reflects a net deficit for the year and net expenditure of resources (before transfers) of £1,326 (2022: £16,208 – deficit).

Reserves

The Charity's General Fund – that is unrestricted reserves not designated or tied up in fixed assets – amounted to £76,498 at 31 December 2023 (2022: £77,719). Overall reserves, including the net book value of fixed assets and balances on restricted funds amounted to £2,057,790 (2022: £2,059,116).

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General fund at 31 December 2023 amounted to £ 76,498 (2022: £77,719).

Going Concern

As Trustees we have assessed the state of affairs of the charity as at 31 December 2023. In our opinion there are no significant doubts about the charity's ability to continue as a going concern and no material uncertainties which require to be disclosed.

Structure, Governance and Management

Trustees and Office Bearers

The Elders oversee the spiritual welfare of the church and lead the vision for church growth in accordance with our Statement of Beliefs and Practices. The Trustees oversee the operations and administration of the church as a charity recognised by the Office of the Scottish Charity Regulator. The Office Bearers who served during the year and to the date of this report are detailed in the Church Information on page 1.

Appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees will be required to understand their statutory responsibilities as Trustees of the charity.

Grant Making Policy

The church makes grants from its freewill income to individuals and organisations that are generally known to the Trustees and the church. Such beneficiaries are involved in activities or ministries compatible with the church's objectives.

Trustees' Responsibilities for the financial statements

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resource for that period.

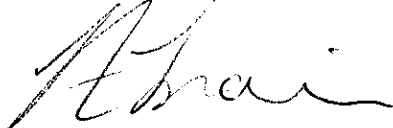
In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that any statements of accounts comply with the requirements of 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

Adele Trainer



Dated:

16/4/2024

I report on the accounts of the Church for the year ended 31 December 2023 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of 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 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

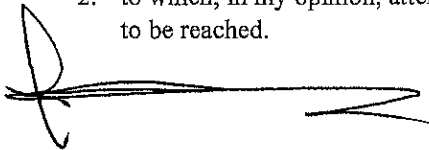
Basis of independent examiner's report

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 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, and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Ian McDougall FCCA
McDougall Johnstone Ltd

Date: 16/4/2024

280a St Vincent Street
Glasgow
G2 5RL

**Combined Statement of Financial Activities
and Income & Expenditure Account**

Year ended 31 December 2023

				<u>2023</u>	<u>2022</u>
	<i>Notes</i>	£	£	£	£
		Unrestricted <u>funds</u>	Restricted <u>funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
Income from:	<i>3</i>				
Donations & legacies		266,293	19,620	285,913	276,098
Charitable activities		29,242	0	29,242	11,219
Total income		<u>295,535</u>	<u>19,620</u>	<u>315,155</u>	<u>287,317</u>
Expenditure on:	<i>4</i>				
Charitable activities		(294,726)	(19,620)	(314,346)	(301,533)
Other		(2,135)	0	(2,135)	(1,992)
Total expenditure		<u>(296,861)</u>	<u>(19,620)</u>	<u>(316,481)</u>	<u>(303,525)</u>
Net income/(Expenditure)		(1,326)	0	(1,326)	(16,208)
Transfers		0	0	0	0
Net movement in funds		(1,326)	0	(1,326)	(16,208)
Reconciliation of funds:					
Total funds brought forward		2,059,116	0	2,059,116	2,075,324
Total funds carried forward		<u>2,057,790</u>	<u>0</u>	<u>2,057,790</u>	<u>2,059,116</u>

Balance Sheet

As at 31 December 2023

		<u>2023</u>	<u>2022</u>
	<i>Notes</i>	£	£
FIXED ASSETS			
Tangible assets	5	1,981,292	1,981,397
CURRENT ASSETS			
Debtors	6	22,186	20,070
Cash at bank and in hand		69,058	71,497
		91,244	91,567
CREDITORS-Amounts due within 1 year	7	(14,746)	(13,848)
Net current assets		76,498	77,719
Total assets less current liabilities		<u>2,057,790</u>	<u>2,059,116</u>
FUNDS			
Unrestricted funds	9	2,057,790	2,059,116
Restricted funds	9	0	0
		<u>2,057,790</u>	<u>2,059,116</u>


Approved by the board of trustees and signed on their behalf.

Date of approval: 16/4/2024

Adele Trainer
Chair



Brian Miller
Trustee



Notes to the Financial Statements

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities and the Financial Reporting Standard 102 section 1A.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Church Income

All voluntary income is accounted for when received. Income from tax recoveries on Gift Aid and bank interest are accounted for on the accruals basis.

Tangible fixed assets

Construction work on a new church building commenced in February 2007, and was completed in March 2008. Expenditure on the new building in has been included in the Balance Sheet at cost.

No depreciation is charged on land and buildings due to the value of the building being greater than its current Net Book Value.

Depreciation is provided to write off the cost of furnishings and equipment over their expected useful lives at the following annual rates:-

Furnishings and equipment - 20% on cost.

Furnishings and equipment - 25% reducing balance.

Impairment Review

An impairment review has been carried out on the building. The Trustees are of the opinion that the building is worth more than the carrying value in these financial statements, and therefore no write down on the value of the building has been applied.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities, as shown on page 6, funds are defined as follows:

Unrestricted funds comprise donations and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Pension Scheme

The church has a defined contribution pension scheme. The cost of the contributions made by the church is charged to the Income and Expenditure Account as incurred.

Notes to the Financial Statements

2. **LEGAL STATUS**

Woodhill Evangelical Church ("the church") is established by Trust Deed. The church is a Scottish Charity (No. SC018514).

3. **INCOME**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Donations and legacies		
Donations	227,768	218,213
Tax reclaimed	43,392	40,219
Government grants	13,811	9,344
Other income	942	8,322
	-----	-----
	285,913	276,098
	-----	-----
Restricted donations £19,620 (2022: £16,948).		
Charitable activities		
Lunch club	8,117	7,543
Other events & activities	21,125	3,676
	-----	-----
	29,242	11,219
	-----	-----

Notes to the Financial Statements

4.	RESOURCES EXPENDED	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
	Charitable activities		
	Staff costs	148,321	139,578
	Local ministries	51,674	57,821
	National & overseas ministries	33,373	34,405
	Property costs	66,469	59,384
	Support costs:		
	Office, advertising & bank charges	12,760	9,037
	Governance costs:		
	Independent examiners remuneration	1,750	1,000
	Legal fees	0	308
		-----	-----
		314,346	301,533
		-----	-----
	Restricted expenditure on ministries £19,620 (2022: £16,948).		
	Other resources expended		
	Depreciation	2,135	1,992
		-----	-----
		2,135	1,992
		-----	-----
	STAFF COSTS		
	The following costs are included in total resources expended:		
	Wages salaries & expenses	132,184	127,426
	Social security costs	11,012	6,677
	Pension contributions	5,125	5,475
		-----	-----
		148,321	139,578
		=====	=====

The average number of employees during the year was 5 (2022: 5). The trustees received no remuneration during the year. No employee received emoluments in excess of £60,000.

The insurance policy of the church includes cover to indemnify the trustees from losses arising from their neglect or default.

Notes to the Financial Statements

5. **FIXED ASSETS**

Tangible Assets

	Heritable <u>property</u>	Fixtures & <u>equipment</u>	<u>Total</u>
Cost at 1.1.23	1,976,069	87,311	2,063,380
Additions	0	2,029	2,029
Disposals	0	0	0
Cost at 31.12.23	1,976,069	89,340	2,065,409
Depreciation at 1.1.23	0	81,983	81,983
Charge for year	0	2,135	2,135
Disposals	0	0	0
Depreciation at 31.12.23	0	84,118	84,118
NET BOOK VALUE			
As at 31.12.23	1,976,069	5,222	1,981,292
As at 31.12.22	1,976,069	5,328	1,981,397

The insurance replacement value of the Church was £6,859,524 (February 2024 assessment). The trustees are of the opinion that the Church is worth more than the carrying value in these financial statements, and therefore no write down on the cost of the Church has been applied. The trustees will carry out regular impairment reviews.

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
6. DEBTORS - Due within one year		
Prepayments	853	694
Other debtors	21,333	19,376
	22,186	20,070
7. CREDITORS - Due within one year		
Other tax & social security	2,741	2,600
Other creditors & accruals	12,005	11,248
	14,746	13,848

Notes to the Financial Statements

8. RELATED PARTY TRANSACTIONS

WEC Projects Ltd operates the Church Cafe (The Hub).

During the year the church made donations of £4,053 (2022: £23,252) to WEC Projects, these donations are within local ministries resources expended (See note 4).

During the year the church paid £6,193 (2022: £3,670) to WEC Projects for catering.

At the year end WEC Projects Ltd owed £13,160 to the Church (2022: £11,260). This amount is shown within Other Debtors (See note 6).

Unrestricted donations received from trustees and their related parties were £36,045 (2022: £33,730).

9	FUNDS	£	
		Unrestricted	Restricted
	At 1.1.23	2,059,116	0
	Net income/(expenditure) for the year	(1,326)	0
	Transfers	0	0
	At 31.12.23	2,057,790	0
	Analysis of net assets between funds:		
	Tangible fixed assets	1,981,292	0
	Net current assets	76,498	0
	Net assets	2,057,790	0

Unrestricted fund movements

	At 1.1.23	Movement in SOFA	Fixed asset additions	Movement in finance	At 31.12.23
General	77,719	809	(2,029)	0	76,498
Fixed asset fund	1,981,397	(2,135)	2,029	0	1,981,292
	2,059,116	(1,326)	0	0	2,057,790

Restricted fund movements

	At 1.1.23	income	expenditure	transfers	At 31.12.23
Restricted gifts	0	19,620	(19,620)	0	0
	0	19,620	(19,620)	0	0

SOFA = Statement of Financial Activities

The General Fund encompasses all income and expenditure relating to the primary focus activities of the church, other than those for which funding is restricted.

The Designated Fixed Asset Fund represents the amount of unrestricted funds tied up in fixed assets.

Notes to the Financial Statements

	Total for year £	From Mission Fund £	From earmarked donations £
Grants to Individuals			
Graham Seed, UK	371	0	371
Jenghee You, India	4,680	2,300	2,380
Ellie and Shona Barakat, Beirut	300	0	300
Luca Iliano, Italy	1,950	1,950	0
Caitlin Kazosi, Uganda	375	0	375
Malison Ndaou (Malawi - Asylum in UK)	3,528	0	3,528
Well Wishers via Malison Ndaou	5,893	0	5,893
Local Welfare	336	0	336
Storehouse	2,980	0	2,980
	<u>20,413</u>	<u>4,250</u>	<u>16,163</u>
Grants to Organisations			
	£	£	£
International Justice Mission	600	600	0
Rock Ministries, Uganda	1,980	1,800	180
India Village Ministries	2,125	1,800	325
ECRAD, Malawi	4,400	2,575	1,825
Open Doors Trust	150	150	0
Street Connect, Glasgow	5,090	2,000	3,090
Alzheimers Scotland	318	0	318
The Haven	1,295	500	795
British Heart Foundation	318	0	318
	<u>16,276</u>	<u>9,425</u>	<u>6,851</u>
TOTAL	<u>36,689</u>	<u>13,675</u>	<u>23,014</u>

