

*Scottish Charity No.SC018514*

# **Woodhill Evangelical Church**

Trustees' Report and Financial Statements

Year Ended 31 December 2021

**Church information**

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**Office Bearers**

Derek Adams	Trustee and Elder	
Gillian Bain	Trustee	
Paul Copeland	Trustee	
Ronald Copeland	Trustee	Retired as Chair of Trustees 1 <sup>st</sup> September 2021
Robert Glen	Elder	
Gordon Glover	Elder	
Mark Hutchinson	Trustee and Elder	
George Martin	Elder	
Brian Miller	Chair of Trustees	Appointed as interim Chair 1 <sup>st</sup> September 2021
Kenneth McChlery	Trustee	Appointed as Trustee 1 <sup>st</sup> October 2021
Anthony Murray	Elder	
Tom Murray	Trustee and Elder	Retired 31 <sup>st</sup> December 2021
Rachel Shaw	Trustee	
Paul Sommerville	Trustee	Appointed as Trustee 1 <sup>st</sup> October 2021
Michael Thomson	Trustee	
Adele Trainer	Trustee	Appointed as Trustee 1 <sup>st</sup> October 2021
Peter Wood	Elder	

**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**

J S Thom C A  
J S Thom Limited  
Chartered Accountants  
12 Paterson Place  
Bearsden  
G61 4RU

**Scottish Charity No.**

SC018514

**Website**

[www.woodhill.org.uk](http://www.woodhill.org.uk)

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## **Woodhill Evangelical Church**

### **Report of the Trustees**

Year ended 31 December 2021

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2021.

#### **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.

2021 was dominated by the impact of COVID-19, with lockdown and frequent changes to regulation resulting in a very disruptive period. In the early part of the year, church services were entirely on-line and the close fellowship that so characterises our church was missing. Our contacts with the community suffered and our church activities, as well as our external lets, ceased to operate. The Church and café were closed, with both Church and café staff on furlough, though we saw fit to top-up wages to ensure that no-one endured hardship as a result. Set against this, however, the arrival of our new Paster, David Gooding, was a bright light in what was otherwise a dark period, as he and the rest of the leadership sought to find new ways to interact with the members and others associated with the fellowship.

During this period, our COVID Team worked tirelessly to ensure that we followed all government guidance and ensure the safety of everyone. As restrictions began to ease, we restarted church services, initially with a much-reduced capacity, ensuring that all the necessary risk assessment, preparatory work and post-service was completed. The constant changes in guidance were a challenge and we are indebted to the members of the COVID Team for keeping us safe.

The development of our streaming capability developed considerably during 2021, with our technical team learning how best to use this means of communication and applying this learning as restrictions lessened and we were able to move towards more ‘normal’ services. We continue to develop our capability in this area, recognising that it provides us with a means to include those who are unable to physically attend church for health reasons.

*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 fairly static, but income from offerings at church services declined significantly.

During 2021, we took the opportunity offered by having funds available as a result of paying off the loan for the building and having no Pastor's salary to pay for a year to undertake a number of building improvements. These included the installation of automatic doors, cavity wall insulation and an extension of the fire alarm in the old part of the building, replacement of the CCTV system and a number of repairs. Due to inclement weather and continuing lockdown, we deferred planned re-painting of the building exterior until 2022.

*In relation to changes*

Our Treasurer, Douglas Kenney, retired at the end of March 2021 after delivering our financial results. Ronald Copeland took on the role of Treasurer with Douglas continuing to support as part of a formal handover of duties. Brian Miller took on the role of Interim Chair of the Trustees.

In order to best serve the complex needs of financial management of a growing church, we transferred our financial systems to a commercial cloud-based system and improved the surrounding administrative processes. While this initially gave us some teething problems, these have been resolved and our financial reporting and management capabilities have been strengthened as a result. A computerised system for managing Gift Aid claims was also introduced, enabling us to claim on a monthly, rather than quarterly, basis. This has greatly improved our cashflow.

We also introduced a new approach to budgeting towards the end of 2021, which we hope will pay dividends in allowing us to more closely monitor progress throughout each year, starting in 2022. A Staff Handbook and improved processes for Church and café staff was also introduced in readiness for 2022.

**Plans for the Future**

We are greatly encouraged by the energy and new ideas our new Pastor has brought to the church and are actively working with David and the rest of the leadership to develop God's vision for the church and local community. As a leadership, we will continue to develop spiritual pathways for our Church members and friends, looking at the most effective ways to help people grow spiritually. Part of this will include running courses, such as Alpha and providing opportunities for those who are seeking to know more about the Christian faith.

Our Woman's Pastoral Worker continues to have a positive impact on the spiritual life of the women associated with the church and we will seek to determine how best to apply this in the wider context of pastoral care within the church.

We will continue to build relationships in the local Community through our Hub Cafe, which is open throughout the week, with our local schools (Wester Cleddens Primary School and Bishopbriggs Academy), through the work of The Storehouse and the events we organise for local charities and community groups.

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.

We will also focus on creating an inspiring worship experience through our gifted and growing Worship and Family Services teams, looking at ways we can bring people closer to Jesus in their personal relationship.

**Financial review**

*Principal sources of funding*

The charity receives its funding from donations by the members of the 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 surplus for the year and net incoming resources (before transfers) of £31,358 (2020 £65,446).

**Trustees Report***Reserves*

The charity's General Fund - that is unrestricted reserves not designated or tied up in fixed assets - amounted to £93,853 at 31 December 2021 (2020 £65,887). Overall reserves, including the net book value of fixed assets and balances on restricted funds amounted to £2,075,324 (2020 £2,043,966).

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 six months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund at 31 December 2021 amounted to £93,853 (2020 £65,887).

*Going Concern*

As Trustees we have assessed the state of affairs of the charity as at 31 December 2021. 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 resources 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*

Brian Miller

Dated: 31st March 2022

# Woodhill Evangelical Church

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## Independent Examiner's Report to the Trustees

I report on the accounts of the Church for the year ended 31/12/2021 set out on pages 6 to 13.

Respective responsibilities of trustees and reporting accountants

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 statement

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 Regulationshave 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.

J S Thom Chartered Accountant  
JS Thom Ltd  
Chartered Accountants

Date: 31/3/2022

12 Paterson Place  
BEARSDEN G61 4RU

# Woodhill Evangelical Church

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

Year ended 31 December

				<u>2021</u>	<u>2020</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
		unrestricted <u>funds</u>	restricted <u>funds</u>	<b>Total Funds</b>	Total <u>Funds</u>
<b>Income from:</b>	3				
Donations & legacies		230,481	30,919	<b>261,400</b>	242,521
Charitable activities		4,143	0	<b>4,143</b>	3,930
<b>Total income</b>		----- 234,624 -----	----- 30,919 -----	----- <b>265,543</b> -----	----- 246,451 -----
<b>Expenditure on:</b>	4				
Charitable activities		(201,678)	(30,919)	<b>(232,597)</b>	(178,961)
Other		(1,588)	0	<b>(1,588)</b>	(2,044)
<b>Total expenditure</b>		----- (203,266) -----	----- (30,919) -----	----- <b>(234,185)</b> -----	----- (181,005) -----
<b>Net income</b>		31,358	0	<b>31,358</b>	65,446
<b>Transfers</b>		0	0	<b>0</b>	0
<b>Net movement in funds</b>		----- 31,358 -----	----- 0 -----	----- <b>31,358</b> -----	----- 65,446 -----
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,043,966	0	<b>2,043,966</b>	1,978,520
<b>Total funds carried forward</b>		----- 2,075,324 =====	----- 0 =====	----- <b>2,075,324</b> =====	----- 2,043,966 =====

## Woodhill Evangelical Church

### Balance Sheet

As at 31 December

		<u>2021</u>	<u>2020</u>
	<i>Notes</i>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>			
Tangible assets	5	1,981,471	1,978,079
		-----	-----
<b>CURRENT ASSETS</b>			
Debtors	6	11,744	21,893
Cash at bank and in hand		91,282	48,466
		-----	-----
		103,026	70,359
		-----	-----
<b>CREDITORS-Amounts due within 1 year</b>	7	(9,173)	(4,472)
		-----	-----
Net current assets		93,853	65,887
		-----	-----
Total assets less current liabilities		2,075,324	2,043,966
		=====	=====
 <b>FUNDS</b>			
Unrestricted funds	9	2,075,324	2,043,966
Restricted funds	9	0	0
		-----	-----
		2,075,324	2,043,966
		=====	=====

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

Date of approval: 31/3/2022

**Brian Miller**  
*Chair*

**Mark Hutchinson**  
*Trustee*



# Woodhill Evangelical Church

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## 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***

The original church land and building at 30 Wester Cleddens Road, was professionally valued as at 31 December 1999 on an existing use basis.

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.

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.

#### ***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.

# Woodhill Evangelical Church

## Notes to the Financial Statements

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### 2. LEGAL STATUS

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

### 3. INCOME

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Donations and legacies</b>		
Donations	213,030	193,915
Tax reclaimed	40,073	36,034
Government grants	8,297	12,572
	-----	-----
	<b>261,400</b>	242,521
	-----	-----
Restricted donations £30,919 (prior year £13,802).		
<b>Charitable activities</b>		
Lunch club	2,533	3,109
Other events & activities	1,610	821
	-----	-----
	<b>4,143</b>	3,930
	-----	-----

# Woodhill Evangelical Church

## Notes to the Financial Statements

4. RESOURCES EXPENDED	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Charitable activities</b>		
Staff costs	105,069	55,784
Local ministries	26,339	28,704
National & overseas ministries	44,871	30,377
Property costs	51,187	58,634
Support costs:		
Office, advertising & bank charges	4,047	3,742
Governance costs:		
Independent examiners remuneration	900	900
Legal fees	184	820
	-----	-----
	232,597	178,961
	-----	-----
Restricted expenditure on ministries £30,919 (prior year £20,193).		
<b>Other resources expended</b>		
Loan interest	0	394
Depreciation	1,588	1,650
	-----	-----
	1,588	2,044
	-----	-----
<b>STAFF COSTS</b>		
The following costs are included in total resources expended:		
Wages salaries & expenses	98,625	54,240
Social security costs	2,979	1,008
Pension contributions	3,465	536
	-----	-----
	105,069	55,784
	=====	=====

The average number of employees during the year was 5 (2020 - 4). 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.

# Woodhill Evangelical Church

## Notes to the Financial Statements

### 5. FIXED ASSETS

#### Tangible Assets

	Heritable property	Fixtures & equipment	Total
Cost at 1.1.21	1,972,080	84,402	2,056,482
Additions	3,989	991	4,980
Disposals	0	0	0
	-----	-----	-----
<b>Cost at 31.12.21</b>	<b>1,976,069</b>	<b>85,393</b>	<b>2,061,462</b>
	-----	-----	-----
Depreciation at 1.1.21	0	78,403	78,403
Charge for year	0	1,588	1,588
Disposals	0	0	0
	-----	-----	-----
<b>Depreciation at 31.12.21</b>	<b>0</b>	<b>79,991</b>	<b>79,991</b>
	-----	-----	-----
<b>NET BOOK VALUE</b>			
<b>As at 31.12.21</b>	<b>1,976,069</b>	<b>5,402</b>	<b>1,981,471</b>
As at 31.12.20	1,972,080	5,999	1,978,079
	=====	=====	=====

Property includes a valuation of £200,000 at 31 December 1999, for the church land & buildings. The insurance value of the Church at 31 December 2021 was £5,446,118. 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>2021</u> £	<u>2020</u> £
<b>6. DEBTORS - Due within one year</b>		
Prepayments	539	852
Other debtors	11,205	21,041
	-----	-----
	<b>11,744</b>	21,893
	=====	=====
<b>7. CREDITORS - Due within one year</b>		
Other tax & social security	2,468	507
Other creditors & accruals	6,705	3,965
	-----	-----
	<b>9,173</b>	4,472
	=====	=====

# Woodhill Evangelical Church

## Notes to the Financial Statements

### 8. RELATED PARTY TRANSACTIONS

WEC Projects operates the Church Cafe (The Hub).

During the year the church made donations of £2,625 (2020 £9,300 income) to WEC Projects.

During the year the church paid £1,296 (2020 £910) to WEC Projects for catering.

At the year end WEC Projects owed £7,900 to the Church (2020 £2,700).

Unrestricted donations received from trustees and their related parties were £35,235 (2020 £54,593).

	<u>£</u>	<u>£</u>
9 FUNDS	<u>Unrestricted</u>	<u>Restricted</u>
At 1.1.21	2,043,966	0
Net income/(expenditure) for the year	31,358	0
Transfers	0	0
	-----	-----
At 31.12.21	2,075,324	0
	=====	=====
<b>Analysis of net assets between funds:</b>		
Tangible fixed assets	1,981,471	0
Net current assets	93,853	0
	-----	-----
<b>Net assets</b>	<b>2,075,324</b>	<b>0</b>
	=====	=====

### Unrestricted fund movements

	<u>At 1.1.21</u>	<u>Movement</u> <u>in SOFA</u>	<u>Fixed asset</u> <u>additions</u>	<u>Movement in</u> <u>finance</u>	<u>At 31.12.21</u>
General	65,887	32,946	(4,980)	0	93,853
Fixed asset fund	1,978,079	(1,588)	4,980	0	1,981,471
	-----	-----	-----	-----	-----
	2,043,966	31,358	0	0	2,075,324
	=====	=====	=====	=====	=====
	<u>At 1.1.21</u>	<u>income</u>	<u>expenditure</u>	<u>transfers</u>	<u>At 31.12.21</u>
<b>Restricted fund movements</b>					
Restricted gifts	0	30,919	(30,919)	0	0
	-----	-----	-----	-----	-----
	0	30,919	(30,919)	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.

# Woodhill Evangelical Church

## Notes to the Financial Statements

	Total for year £	From Mission Fund £	From General Fund £	From earmarked donations £
<b>Local Ministries</b>				
Linda Crozier - Welfare	1,850	0	0	1,850
Rhonke Ayodele	252	0	0	252
Sundry Welfare	180	0	0	180
	-----	-----	-----	-----
	2,282	0	0	2,282
	=====	=====	=====	=====
<b>National &amp; Overseas</b>	£	£	£	£
Malison Nda (Malawi - asylum in UK)	1,550	0	0	1,550
Barakat Family, Beirut	6,696	25	250	6,421
Street Connect	990	600	0	390
S&R Vemulapalli	600	0	0	600
Indian Village Ministries	10,513	1,600	1,500	7,413
International Justice Mission	8,859	0	0	8,859
Caitlin Kazosi, Uganda	388	0	0	388
Operational Mobilisation	1,125	0	500	625
Christian Missions Charitable Trust	1,000	0	0	1,000
Alzheimers	50	0	0	50
Luwero Community Projects, Uganda	175	0	0	175
Open Doors	30	0	0	30
Glasgow City Mission	40	0	0	40
Jenghee You, India	2,625	1,875	0	750
Rock Ministries, Uganda	2,282	1,375	350	557
ECRAD, Malawi	2,774	1,600	300	874
The Haven	500	0	500	0
Good News For Everyone	500	0	500	0
Luca Iliano, Italy	1,625	1,500	0	125
Tearfund	268	0	0	268
	-----	-----	-----	-----
	42,589	8,575	3,900	30,114
	=====	=====	=====	=====
<b>TOTAL</b>	44,871	8,575	3,900	32,396
	=====	=====	=====	=====