

Scottish Charity No.SC018514

Woodhill Evangelical Church

Trustees' Report and Financial Statements

Year Ended 31 December 2022

Woodhill Evangelical Church

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Church Information

Office Bearers

Derek Adams	Trustee and Elder	
Gillian Bain	Trustee	Resigned as Trustee 3rd October 2022
Paul Copeland	Trustee	
Ronald Copeland	Trustee and Treasurer	
Robert Glen	Elder	Appointed Trustee/Elder 31st March 2022
Gordon Glover	Elder	
Mark Hutchinson	Trustee and Elder	
George Martin	Elder	
Brian Miller	Trustee	Resigned as Chair 1st September 2022
Kenneth McChlery	Trustee	
Anthony Murray	Elder	
Rachel Shaw	Trustee	
Paul Sommerville	Trustee	
Michael Thomson	Trustee	
Adele Trainer	Chair of Trustees	Appointed Chair 1st September 2022
Peter Wood	Elder	Resigned 1st January 2022

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 2022

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2022.

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

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.

2022 enabled us to remove the shackles of the COVID-19 period and operate more fully as a church once again, with regular Family Services and other activities. We continued the use of our streaming capability, which allows us to provide inclusivity for those who are unable to physically attend church for health reasons, and we also increased our social media presence due to our experienced Digital team.

Our Staff Handbook was introduced at the start of the year and has proved invaluable to supporting staff management and providing staff with clarity around processes.

We replaced our locally developed church and room booking databases with a single, commercial, cloud-based application, which has enabled us to more closely manage our contacts, bookings, small groups and rotas, as well as providing control of our child protection records. We have reviewed and updated all of our policies.

We installed a defibrillator within the church building and painted the outside of the building to provide long term weather protection.

Our membership has grown over the last year and we continue to welcome new people who join with us each Sunday and at our weekly activities and Hub café.

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 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 retaining sufficient funds to cover unexpected increases.

In relation to changes

Brian Miller, Interim Chair of the Trustees handed over to Adele Trainer who became Lead Trustee in September 2022. Gillian Bain resigned as a Trustee and Robert Glen was the Elder appointed as a Trustee to replace Tom Murray who retired last year.

Plans for the Future

We continue to be greatly encouraged by the energy and new ideas our new Pastor has brought to the church and are actively working with him and the rest of the leadership to develop God's vision for the church and local community. 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 running courses, such as Alpha and providing opportunities for those who are seeking to know more about the Christian faith.

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.

The Women's Pastoral Worker continues to have a positive impact on those in and around the church. We will seek to ensure that her role aligns with the wider context of pastoral care within the church, and is supported by the Pastor, Elders and the re-established pastoral care team.

We will continue to build relationships in the local Community through our Hub Cafe, with our local schools, through the work of The Storehouse 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. 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 continue to support our volunteers and equip them as they serve by providing support and training, for example first aid and mental health awareness training for our children and youth leaders. We will also focus on creating an inspiring worship experience through our gifted and growing Worship, Digital 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 net deficit for the year and net expenditure of resources (before transfers) of £16,208 (2021: £31,358 surplus).

Reserves

The charity's General Fund - that is unrestricted reserves not designated or tied up in fixed assets - amounted to £77,719 at 31 December 2022 (2021: £93,853). Overall reserves, including the net book value of fixed assets and balances on restricted funds amounted to £2,059,116 (2021: £2,075,324).

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 2022 amounted to £77,719 (2021: £93,853).

Going Concern

As Trustees we have assessed the state of affairs of the charity as at 31 December 2022. 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: 7/5/23

I report on the accounts of the Church for the year ended 31 December 2022 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.

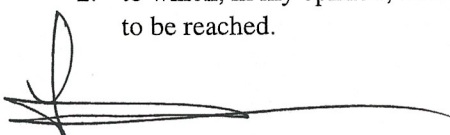
Basis of independent examiner's report

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: 28 April 2023.

280a St Vincent Street
Glasgow
G2 5RL

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

Year ended 31 December

				<u>2022</u>	<u>2021</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
		Unrestricted <u>funds</u>	Restricted <u>funds</u>	<u>Total Funds</u>	Total <u>Funds</u>
Income from:	3				
Donations & legacies		259,150	16,948	276,098	261,400
Charitable activities		11,219	0	11,219	4,143
Total income		----- 270,369 -----	----- 16,948 -----	----- 287,317 -----	----- 265,543 -----
Expenditure on:	4				
Charitable activities		(284,585)	(16,948)	(301,533)	(232,597)
Other		(1,992)	0	(1,992)	(1,588)
Total expenditure		----- (286,577) -----	----- (16,948) -----	----- (303,525) -----	----- (234,185) -----
Net income/(Expenditure)		(16,208)	0	(16,208)	31,358
Transfers		0	0	0	0
Net movement in funds		----- (16,208) -----	----- 0 -----	----- (16,208) -----	----- 31,358 -----
Reconciliation of funds:					
Total funds brought forward		2,075,324	0	2,075,324	2,043,966
Total funds carried forward		----- 2,059,116 =====	----- 0 =====	----- 2,059,116 =====	----- 2,075,324 =====

Balance Sheet

As at 31 December

		<u>2022</u>	<u>2021</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>
FIXED ASSETS			
Tangible assets	5	1,981,397	1,981,471
		-----	-----
CURRENT ASSETS			
Debtors	6	20,070	11,744
Cash at bank and in hand		71,497	91,282
		-----	-----
		91,567	103,026
CREDITORS-Amounts due within 1 year	7	(13,848)	(9,173)
		-----	-----
Net current assets		77,719	93,853
		-----	-----
Total assets less current liabilities		2,059,116	2,075,324
		=====	=====
FUNDS			
Unrestricted funds	9	2,059,116	2,075,324
Restricted funds	9	0	0
		-----	-----
		2,059,116	2,075,324
		=====	=====

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

Date of approval:

7/5/23

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

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 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>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Donations and legacies		
Donations	218,213	213,030
Tax reclaimed	40,219	40,073
Government grants	9,344	8,297
Other income	8,322	0
	-----	-----
	276,098	261,400
	-----	-----
Restricted donations £16,948 (2021: £30,919).		
Charitable activities		
Lunch club	7,543	2,533
Other events & activities	3,676	1,610
	-----	-----
	11,219	4,143
	-----	-----

Notes to the Financial Statements

4. RESOURCES EXPENDED	<u>2022</u>	<u>2021</u>
	£	£
Charitable activities		
Staff costs	139,578	105,069
Local ministries	57,821	26,339
National & overseas ministries	34,405	44,871
Property costs	59,384	51,187
Support costs:		
Office, advertising & bank charges	9,037	4,047
Governance costs:		
Independent examiners remuneration	1,000	900
Legal fees	308	184
	-----	-----
	301,533	232,597
	-----	-----
Restricted expenditure on ministries £16,948 (2021: £30,919).		
Other resources expended		
Depreciation	1,992	1,588
	-----	-----
	1992	1588
	-----	-----
STAFF COSTS		
The following costs are included in total resources expended:		
Wages salaries & expenses	127,426	98,625
Social security costs	6,677	2,979
Pension contributions	5,475	3,465
	-----	-----
	139,578	105,069
	=====	=====

The average number of employees during the year was 5 (2021: 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 property	Fixtures & equipment	Total
Cost at 1.1.22	1,976,069	85,393	2,061,462
Additions	0	1,918	1,918
Disposals	0	0	0
Cost at 31.12.22	1,976,069	87,311	2,063,380
Depreciation at 1.1.22	0	79,991	79,991
Charge for year	0	1,992	1,992
Disposals	0	0	0
Depreciation at 31.12.22	0	81,983	81,983
NET BOOK VALUE			
As at 31.12.22	1,976,069	5,328	1,981,397
As at 31.12.21	1,976,069	5,402	1,981,471

The insurance replacement value of the Church was £6,344,727 (February 2023 valuation). 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>2022</u> £	<u>2021</u> £
6. DEBTORS - Due within one year		
Prepayments	694	539
Other debtors	19,376	11,205
	20,070	11,744
	=====	=====
7. CREDITORS - Due within one year		
Other tax & social security	2,600	2,468
Other creditors & accruals	11,248	6,705
	13,848	9,173
	=====	=====

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 £23,252 (2021: £2,625) to WEC Projects, these donations are within local ministries resources expended (See note 4).

During the year the church paid £3,670 (2021: £1,296) to WEC Projects for catering.

At the year end WEC Projects Ltd owed £11,260 to the Church (2021: £7,900). This amount is shown within Other Debtors (See note 6).

Unrestricted donations received from trustees and their related parties were £33,730 (2021: £35,235).

	£	£
	<u>Unrestricted</u>	<u>Restricted</u>
9 FUNDS		
At 1.1.22	2,075,324	0
Net income/(expenditure) for the year	(16,208)	0
Transfers	0	0
	-----	-----
At 31.12.22	2,059,116	0
	=====	=====
Analysis of net assets between funds:		
Tangible fixed assets	1,981,397	0
Net current assets	77,719	0
	-----	-----
Net assets	2,059,116	0
	=====	=====

Unrestricted fund movements

	<u>At 1.1.22</u>	<u>Movement in SOFA</u>	<u>Fixed asset additions</u>	<u>Movement in finance</u>	<u>At 31.12.22</u>
General	93,853	(14,216)	(1,918)	0	77,719
Fixed asset fund	1,981,471	(1,992)	1,918	0	1,981,397
	-----	-----	-----	-----	-----
	2,075,324	(16,208)	0	0	2,059,116
	=====	=====	=====	=====	=====

Restricted fund movements

	<u>At 1.1.22</u>	<u>income</u>	<u>expenditure</u>	<u>transfers</u>	<u>At 31.12.22</u>
Restricted gifts	0	16,948	(16,948)	0	0
	-----	-----	-----	-----	-----
	0	16,948	(16,948)	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 General Fund £	From earmarked donations £
Local Ministries				
Rhonke Ayodele - Welfare	450	450	0	0
Storehouse	302	0	0	302
Funeral - Welfare	3,099	0	0	3,099
Other - Welfare	1,586	0	0	1,586
	-----	-----	-----	-----
	5,437	450	0	4,987
	=====	=====	=====	=====
National & Overseas	£	£	£	£
Malison Ndau (Malawi - asylum in UK)	1,813	0	0	1,813
Barakat Family, Beirut	900	300	0	600
Street Connect	2,666	2,050	0	616
Indian Village Ministries	2,275	1,800	0	475
Caitlin Kazosi, Uganda	375	0	0	375
Asthma & Lung	382	0	0	382
Alzheimers	260	0	0	260
MS Society	343	0	0	343
Linda Gow	50	50	0	0
Open Doors	300	250	0	50
Glasgow City Mission	800	500	0	300
Jenghee You, India	1,800	1,800	0	0
Rock Ministries, Uganda	2,409	1,950	0	459
ECRAD, Malawi	9,956	1,975	0	7,981
The Haven	1,363	500	0	863
Luca Iliano, Italy	1,800	1,800	0	0
Preshak Trust	675	150	0	525
Alphs Scotland	500	500	0	0
Revival Radio	300	300	0	0
	-----	-----	-----	-----
	28,967	13,925	0	15,042
	=====	=====	=====	=====
TOTAL	34,404	14,375	0	20,029
	=====	=====	=====	=====