

*Scottish Charity No.SC018514*

# **Woodhill Evangelical Church**

Trustees' Report and Financial Statements

Year Ended 31 December 2020

# Woodhill Evangelical Church

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## Church information

Year ended 31 December 2020

### Office Bearers

Derek Adams	Trustee and Elder	
Gillian Bain	Trustee	
Paul Copeland	Trustee	
Ronald Copeland	Chair of Trustees	
Martin Howe	Trustee	Retired 2 September 2020
Mark Hutchinson	Trustee and Elder	
George Martin	Elder	
Brian Miller	Trustee	
Tom Murray	Trustee and Elder	
Rachel Shaw	Trustee	
Michael Thomson	Trustee	
Darren Trainer	Elder	Retired 12 August 2020
Peter Wood	Elder	
Anthony Murray	Elder	
Robert Glen	Elder	
Gordon Glover	Elder	

### Pastor

Rev. Alan Donald Retired 12 January 2020

### Women's Pastoral Worker

Lynn Wood

### Treasurer

Douglas Kenney

### 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)

# Woodhill Evangelical Church

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## Report of the Trustees

Year ended 31 December 2020

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2020.

### 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.

Prior to impacts of Covid19, our church was continuing to experience growth through new people attending from around the Community and other Churches. We also saw growth in our works through contact with the local community and interaction across all age groups. Our café, “The Hub”, continued to attract people from the community and also from various activities in the Church such as Little Rainbows and Slimming World with our new manager continuing to develop the work and growth in connections.

The resultant lockdown from covid introduced new challenges for the church. We quickly developed a core Covid leadership team responsible for co-ordination all activities required to meet with restrictions and ensure our staff, members and visitors were safe. Where government guidance allowed, we continued to have church services within the church on a reduced capacity ensuring that all the necessary risk assessment and preparatory work was completed. The constant change in requirements and guidance has been a challenge but one that the team has embraced to ensure that the church has been able to continue work within the restrictions and adapt as the rules have changed.

The changing lockdown requirements has challenged how we reach out to our members and community and has resulted in us focusing and investing in our on-line presence, embracing all activities that we can do virtually. The church now has regular on-line services as well as activities focused virtually on children and young adults. We will continue to develop this going forward recognising the ongoing restrictions will be here for the foreseeable future as well as this giving us an important ability to reach those who cannot attend church.

Our Life-groups, prayer and alpha meetings are now all on-line and we continue to review other our other activities to ensure that we remain, albeit virtually, in contact with members and wider relationships in the community.

# Woodhill Evangelical Church

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## Report of the Trustees

Year ended 31 December 2020

### 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 on a daily basis. Paying off the church loan in 2020 has been a significant milestone and allowed us the leadership to consider other capital improvements. This together with a gap in pastor's salary has allowed us to prioritise capital spent on the building although covid restrictions have restricted how much we have been able to do in the short term with a focus on investment in improving our on-line capabilities.

### Plans for the Future

The challenges of lockdown continue into 2021 and as a Leadership and Church we continue to develop our online activities before we can once again meet face to face as a congregation.

A key focus for us in 2020 was the recruitment of a new Pastor to complement our existing leadership team. Towards the end of the year, we agreed with David Gooding to be our new Pastor from the beginning of 2021. David has now commenced in the role and we are greatly encouraged by the energy and new ideas he has brought. We look forward to developing God's vision for the church and local community with David and the wider leadership team.

As a leadership team we will continue to develop a discipleship pathway for our Church members and friends and with the introduction of our new pastor look at the most effective ways to help people grow in their spiritual lives.

We also continue to hold an (online) Alpha Course in 2021 for those who are seeking to know more about the Christian faith.

Our Woman's Pastoral worker has taken on most of the Pastoral care in our Church in 2020 and with the introduction of a new Pastor, together with the rest of the Church leadership team, we plan to review how pastoral care is conducted at Woodhill and look at how we manage and effectively care for all those linked with Woodhill.

Once lock down allows we will continue to build relationships in the local Community with the links of Wester Cleddens Primary School, Bishopbriggs Academy and through our Hub Café which is open throughout the week.

We will continue to have a focus on overseas mission work led by our Missions Team.

We also want to focus on creating an inspiring worship experience through our gifted and growing worship team, looking at ways we can bring people closer in their personal relationship with Jesus.

### Financial review

#### *Principal sources of funding*

The charity receives its funding from donations by the members of the church by way of weekly 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 £65,446 (2019 £68,942).

#### *Reserves*

The charity's General Fund - that is unrestricted reserves not designated or tied up in fixed assets - amounted to £65,887 at 31 December 2020 (2019 £33,430). Overall reserves, including the net book value of fixed assets and balances on restricted funds amounted to £2,043,966 (2019 £1,978,520).

## Woodhill Evangelical Church

### Report of the Trustees

Year ended 31 December 2020

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 2020 amounted to £65,887 (2019 £33,430).

#### *Going Concern*

As Trustees we have assessed the state of affairs of the charity as at 31 December 2020. 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. The 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  
Ronald Copeland



Dated: 17 March 2021

# 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 31/12/2020 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.

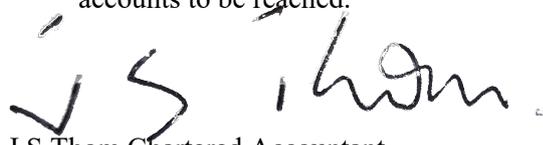
Basis of independent examiner's statement

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: 17/3/2021

12 Paterson Place  
BEARSDEN G61 4RU

## Woodhill Evangelical Church

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

Year ended 31 December

				<u>2020</u>	<u>2019</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
		unrestricted <u>funds</u>	restricted <u>funds</u>	<b><u>Total Funds</u></b>	Total <u>Funds</u>
<b>Income from:</b>	<b>3</b>				
Donations & legacies		228,719	13,802	<b>242,521</b>	266,145
Charitable activities		3,930	0	<b>3,930</b>	14,233
<b>Total income</b>		----- 232,649 -----	----- 13,802 -----	----- <b>246,451</b> -----	----- 280,378 -----
<b>Expenditure on:</b>	<b>4</b>				
Charitable activities		(158,768)	(20,193)	<b>(178,961)</b>	(202,527)
Other		(2,044)	0	<b>(2,044)</b>	(8,909)
<b>Total expenditure</b>		----- (160,812) -----	----- (20,193) -----	----- <b>(181,005)</b> -----	----- (211,436) -----
<b>Net income</b>		71,837	(6,391)	<b>65,446</b>	68,942
<b>Transfers</b>		0	0	<b>0</b>	0
<b>Net movement in funds</b>		----- 71,837 -----	----- (6,391) -----	----- <b>65,446</b> -----	----- 68,942 -----
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,972,129	6,391	<b>1,978,520</b>	1,909,578
<b>Total funds carried forward</b>		----- 2,043,966 =====	----- 0 =====	----- <b>2,043,966</b> =====	----- 1,978,520 =====

# Woodhill Evangelical Church

## Balance Sheet

As at 31 December

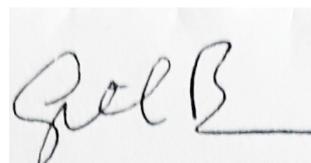
		<u>2020</u>	<u>2019</u>
	<i>Notes</i>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>			
Tangible assets	5	1,978,079	1,977,329
		-----	-----
<b>CURRENT ASSETS</b>			
Debtors	6	21,893	30,170
Cash at bank and in hand		48,466	18,970
		-----	-----
		70,359	49,140
		-----	-----
<b>CREDITORS-Amounts due within 1 year</b>	7	(4,472)	(47,949)
		-----	-----
Net current assets/(liabilities)		65,887	1,191
		-----	-----
Total assets less current liabilities		2,043,966	1,978,520
		=====	=====
 <b>FUNDS</b>			
Unrestricted funds	9	2,043,966	1,972,129
Restricted funds	9	0	6,391
		-----	-----
		2,043,966	1,978,520
		=====	=====

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

Date of approval: 17/3/2021



**Ronald Copeland**  
Chair



**Gillian Bain**  
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

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## 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>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
<b>Donations and legacies</b>		
Donations	<b>193,915</b>	223,323
Tax reclaimed	<b>36,034</b>	42,822
Government grants	<b>12,572</b>	0
	-----	-----
	<b>242,521</b>	266,145
	-----	-----
Restricted donations £13,802 (prior year £13,091).		
<b>Charitable activities</b>		
Lunch club	<b>3,109</b>	8,984
Other events & activities	<b>821</b>	5,249
	-----	-----
	<b>3,930</b>	14,233
	-----	-----

# Woodhill Evangelical Church

## Notes to the Financial Statements

4. RESOURCES EXPENDED	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
<b>Charitable activities</b>		
Staff costs	55,784	88,522
Local ministries	28,704	36,979
National & overseas ministries	30,377	32,121
Property costs	58,634	39,907
Support costs:		
Office, advertising & bank charges	3,742	4,098
Governance costs:		
Independent examiners remuneration	900	900
Legal fees	820	0
	-----	-----
	<b>178,961</b>	<b>202,527</b>
	-----	-----
Restricted expenditure on ministries £20,193 (prior year £21,111).		
<b>Other resources expended</b>		
Loan interest	394	4,859
Depreciation	1,650	4,050
	-----	-----
	<b>2,044</b>	<b>8,909</b>
	-----	-----
<b>STAFF COSTS</b>		
The following costs are included in total resources expended:		
Wages salaries & expenses	54,240	80,049
Social security costs	1,008	4,056
Pension contributions	536	4,417
	-----	-----
	<b>55,784</b>	<b>88,522</b>
	=====	=====

The average number of employees during the year was 4 (2019 - 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.

# Woodhill Evangelical Church

## Notes to the Financial Statements

### 5. FIXED ASSETS

#### Tangible Assets

	Heritable property	Fixtures & equipment	Total
Cost at 1.1.20	1,972,080	82,002	2,054,082
Additions	0	2,400	2,400
Disposals	0	0	0
	-----	-----	-----
<b>Cost at 31.12.20</b>	<b>1,972,080</b>	<b>84,402</b>	<b>2,056,482</b>
	-----	-----	-----
Depreciation at 1.1.20	0	76,753	76,753
Charge for year	0	1,650	1,650
Disposals	0	0	0
	-----	-----	-----
<b>Depreciation at 31.12.20</b>	<b>0</b>	<b>78,403</b>	<b>78,403</b>
	-----	-----	-----
<b>NET BOOK VALUE</b>			
<b>As at 31.12.20</b>	<b>1,972,080</b>	<b>5,999</b>	<b>1,978,079</b>
As at 31.12.19	1,972,080	5,249	1,977,329
	=====	=====	=====

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 2020 was £5,099,361. 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>2020</u> £	<u>2019</u> £
<b>6. DEBTORS - Due within one year</b>		
Prepayments	852	125
Other debtors	21,041	30,045
	-----	-----
	<b>21,893</b>	30,170
	=====	=====
<b>7. CREDITORS - Due within one year</b>		
Other tax & social security	507	1,758
Other creditors & accruals	3,965	7,561
Loans	0	38,630
	-----	-----
	<b>4,472</b>	47,949
	=====	=====

# 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 £9,300 (2019 £2,400 income) to WEC Projects.

During the year the church paid £910 (2019 £1,200) to WEC Projects for catering.

At the year end WEC Projects owed £2,700 to the Church (2019 £6,010).

Unrestricted donations received from trustees and their related parties were £54,593 (2019 £53,295).

	<u>£</u>	<u>£</u>
	<u>Unrestricted</u>	<u>Restricted</u>
<b>9 FUNDS</b>		
At 1.1.20	1,972,129	6,391
Net income/(expenditure) for the year	71,837	(6,391)
Transfers	0	0
	-----	-----
At 31.12.20	2,043,966	0
	=====	=====
<b>Analysis of net assets between funds:</b>		
Tangible fixed assets	1,978,079	0
Net current assets	65,887	0
	-----	-----
<b>Net assets</b>	2,043,966	0
	=====	=====

### Unrestricted fund movements

	<u>At 1.1.20</u>	<u>Movement in SOFA</u>	<u>Fixed asset additions</u>	<u>Movement in finance</u>	<u>At 31.12.20</u>
General	33,430	73,487	(2,400)	(38,630)	65,887
Fixed asset fund	1,938,699	(1,650)	2,400	38,630	1,978,079
	-----	-----	-----	-----	-----
	1,972,129	71,837	0	0	2,043,966
	=====	=====	=====	=====	=====

	<u>At 1.1.20</u>	<u>income</u>	<u>expenditure</u>	<u>transfers</u>	<u>At 31.12.20</u>
<b>Restricted fund movements</b>					
Restricted gifts	6,391	13,802	(20,193)	0	0
	-----	-----	-----	-----	-----
	6,391	13,802	(20,193)	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>GRANTS TO INDIVIDUALS</b>				
Jenghee You, India	10,326	1,994	150	8,182
Elie and Shona Barakat, Beirut / explosion	2,850	150	0	2,700
Luca Iliano, Italy	1,500	1,500	0	0
Caitlin Kazosi, Uganda	450	0	0	450
Malison Ndau, Malawi	1,550	0	0	1,550
Local welfare needs via Health Visitors	16	0	0	16
Individual welfare assistance	400	0	0	400
	----- 17,092 =====	----- 3,644 =====	----- 150 =====	----- 13,298 =====
<b>GRANTS TO ORGANISATIONS</b>				
Preschal Trust	100	0	100	0
Teen Ranch Scotland	200	0	0	200
International Justice Mission	275	0	250	25
Rock Ministries, Uganda	1,900	1,500	0	400
India Village Ministries	7,467	1,500	240	5,727
ECRAD Malawi	1,594	1,500	0	94
Luwero Community Projects, Uganda	211	0	0	211
Open Doors Trust	294	0	250	44
Street Connect, Glasgow	600	600	0	0
Tear Fund	344	0	150	194
Glasgow City Mission	100	0	100	0
Alpha Scotland	200	0	200	0
	----- 13,285 =====	----- 5,100 =====	----- 1,290 =====	----- 6,895 =====
<b>TOTAL</b>	----- 30,377 =====	----- 8,744 =====	----- 1,440 =====	----- 20,193 =====