

The Church of Scotland

Woodside Parish Church

Church Street, Woodside

Aberdeen AB24 4DQ

Report of the Trustees and Financial Statements
for Year Ended 31 December 2021

Woodside Parish Church is part of
the Presbytery of Aberdeen and Shetland of
the Church of Scotland

Congregational number 311897

Registered Charity : Woodside Parish Church of Scotland, Aberdeen, SC001966

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Reference and Administrative Information

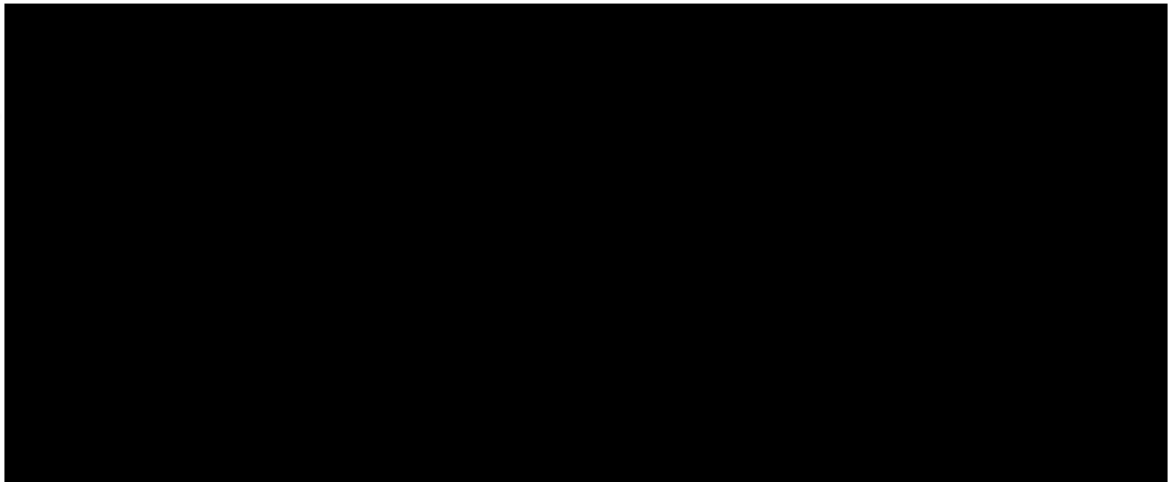
Charity Name: Woodside Parish Church of Scotland, Aberdeen
Charity Registration Number: SC001966
Congregational Reference Number: 311897
Contact Address Woodside Parish Church
Church Street
Aberdeen
AB24 4DQ

Trustees

Minister:

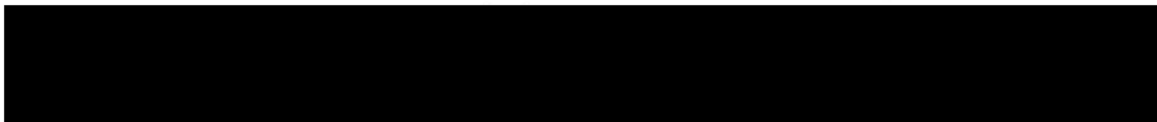
In Vacancy

Kirk Session:



*- these Trustees are assessor elders appointed by Presbytery in January 2021

Congregational Board:



Principal Office-bearers .../

Principal Office-bearers

Session Clerk:

Church Treasurer:



Independent Examiner



24 Broaddykes Place

Kingswells

Aberdeen

AB15 8UB

Bankers

Virgin Money

62 Union Street

Aberdeen

AB10 1WD

Report of the Trustees

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Revised Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the next Annual Stated Meeting.

The church has been in vacancy, ie has no Minister, since the incumbent Minister left in October 2020.

Organisational Structure

The Congregational Board is chaired by the minister and meets five times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets five times in a year is responsible for spiritual affairs within the Church. It is also chaired by the minister and is also the ruling and governing committee. There is an Executive Committee for urgent and emergency matters.

Objectives and Activities

Objectives and Aims

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

Coronavirus / COVID-19 Restrictions

COVID-19 restrictions had a significant impact on the operation of the church itself, as well as the church activities and community activities that are carried out. The following narratives must be read in the context of "before COVID-19".

Church Activities

Services at Woodside are held every Sunday morning at 11 am, followed by a time of fellowship, and additional services are held to celebrate Christmas and Easter. We hold regular Family Services. Members of the congregation participate in the services by reading scriptures, giving Kid's Talks and doing prayers. Sunday Scene provides Christian teaching and activities for children from P1 to P7, and Deeper, for children S1 to S6, every Sunday morning. We hold monthly services in two Care Homes.

Boys Brigade meet every Monday evening and is divided into two sections – Anchor Boys for Primary 2 to 3 age group, Juniors for Primary 4 to 6 age group. After School Club for children P1 to P7 meet on a Wednesday. Girl Guides meet on a Friday and are divided into four age groups: Rainbows for 5- to 7-year-olds, Brownies for 7 to 10 year olds, Guides for 10 to 14 year olds and Rangers for +14 year olds.

Church of Scotland Guild for women and men meets on Wednesdays in the afternoon and evening on alternative weeks. Indoor Bowling is held on Thursday evenings throughout the winter months and members take part in the Aberdeen Churches Bowling League during the summer months.

Bible Study Groups meet in a member's house on Mondays. The minister and church members host 'Take a Moment with Woodside Parish Church' on local radio (SHMU) on Sunday mornings and they also participate in a programme on local radio about local activities including church activities and events.

Members attend and participate in Local Gala Days, Community Days and Local Neighbourhood Community Planning and Regeneration Networks. Groups of members ensure Starter Packs are available and distributed to young needy people being allocated their first home. We have a Walking Group. We participate in services of the Donside Christian Partnership.

Achievements and Performance

We are very glad to have more toddlers and babies in our church family. More are on the way. We continue with our community outreach and ministries, eg Community SHMU Radio involvement collecting non-perishable food for Instant Neighbour every Sunday in church

Our newer Wednesday after school club for all Primary school children is flourishing and developing. We still offer Sunday School for different age groups and we still have a Boys Brigade company and a growing Girl Guides Association. One of our newest groups using our church halls is a Latvian Dancers Group. With our Sunday School classes we went again on a very successful Adventure and building relationships and confidence weekend in Dalguise in Perthshire. We have started the process of refurbishing parts of the church building, especially our men's toilets, our large kitchen and our back entrance leading to our halls. In that respect we continue with our church fundraising events. Our church Fair Trade Team received a very special award from Fair Trade Scotland for all their very dedicated hard work and their great commitment.

Financial Review

Income

The principal source of income is the WFO Scheme and Gift Aid Donations. Compared with the year 2020, WFO, Gift Aid Donations and Tax Recovered show a decrease of £8,372. Open Plate Offerings show an increase of £29. Total Offerings amounted to £22,871, a decrease of £8,900. Total Receipts amounted to £37,841 a decrease of £8,974 when compared to 2020.

Payments

Total Payments amounted to £41,235 a decrease of £14,015 when compared to 2020. National Ministry and Mission and Wider Work shows a decrease of £16,626.

Balances

Bank and Cash in Hand Balance Brought Forward from 2020 - £46,689 and Balance Carried Forward to 2022 - £43,295. Investments at cost Brought Forward from 2020 and Carried Forward to 2022 - £32,723.

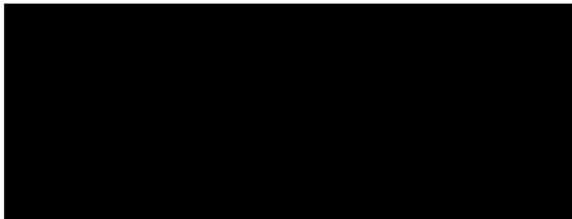
Reserves Policy

It has been the Trustees' policy to hold reserves of approximately two months expenditure including designated funds.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Session Clerk

19 July 2022

Date

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Woodside Parish Church

I report on the accounts for the year ended 31 December 2021. The accounts are set out on pages 10 to 16 of this report.

Respective Responsibilities of Trustees and Examiner

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

The charity's trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

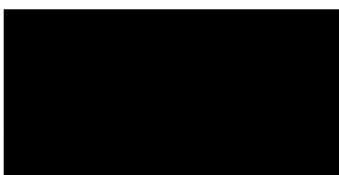
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - b. to prepare accounts which accord with the accounting records and to comply with Regulation 9 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.



24 Broaddykes Place
Kingswells
Aberdeen
AB15 8UB

25/07/22

Receipts and Payments Account

Receipts and Payments Account for the year ended 31 December 2021

		Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
	Notes				
RECEIPTS					
Donations	5	22,805	66	22,871	31,771
Legacies		1,000	0	1,000	0
Activities for Generating Funds		0	0	0	323
Bank Interest & Investment Income		889	405	1,294	1,590
		<u>24,694</u>	<u>471</u>	<u>25,165</u>	<u>33,684</u>
Rental of Premises		1,225	0	1,225	1,735
Sale of Investments		0	0	0	0
Grants		0	0	0	0
Receipts from General Trustees		6,875	0	6,875	9,745
Other Receipts		4,575	0	4,575	1,651
TOTAL RECEIPTS		<u>37,369</u>	<u>471</u>	<u>37,840</u>	<u>46,814</u>
PAYMENTS					
	6				
Costs of Generating Funds		0	0	0	0
Charitable Activities		41,235	0	41,235	55,250
Governance Costs		0	0	0	0
TOTAL PAYMENTS		<u>41,235</u>	<u>0</u>	<u>41,235</u>	<u>55,250</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(3,866)</u>	<u>471</u>	<u>(3,395)</u>	<u>(8,437)</u>

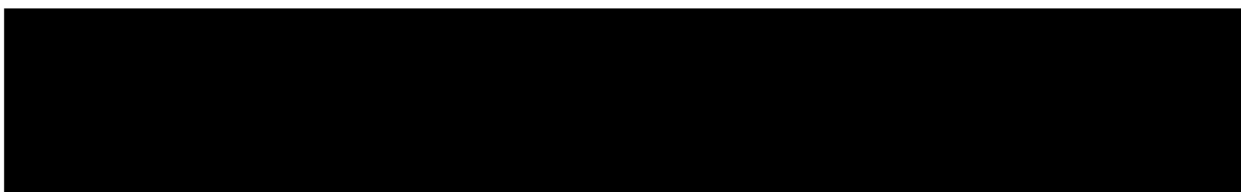
Statement of Balances

Statement of Balances as at 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 Total Funds £	2020 Total Funds £
BANK AND CASH IN HAND						
Opening balances		26,452	20,238		46,689	55,126
Surplus / (Deficit) for the year		(3,866)	471		(3,395)	(8,437)
Closing balances		<u>22,586</u>	<u>20,709</u>	<u>0</u>	<u>43,295</u>	<u>46,689</u>
INVESTMENTS						
Cost Price		<u>21,503</u>	<u>3,929</u>	<u>7,291</u>	<u>32,723</u>	<u>32,723</u>
Market Value at 31 December		<u>28,828</u>	<u>6,279</u>	<u>8,401</u>	<u>43,508</u>	<u>43,508</u>
TOTAL BANK, CASH IN HAND AND INVESTMENT BALANCES		<u>44,089</u>	<u>24,638</u>	<u>7,291</u>	<u>76,018</u>	<u>79,412</u>
FUNDS - BALANCE CARRIED FORWARD		<u>44,089</u>	<u>24,638</u>	<u>7,291</u>	<u>76,018</u>	<u>79,412</u>

The accounts were approved by the Kirk Session and Congregational Board on 19/07/22.

For and on behalf of the Kirk Session and Congregational Board



Session Clerk

Treasurer

Notes to the Financial Statements

Notes to the Financial Statements for the year ended 31 December 2021

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Trustee Remuneration and Related Party Transactions

During 2021 trustees received reimbursement of expenses incurred totalling £540, including payments to the following:

[REDACTED] Pulpit Supply - £540

3. Movements in Funds

	At 1 Jan 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
Unrestricted Funds					
General Fund	31,897	37,369	(41,073)	0	28,193
Fabric Fund	3,153	0	0	0	3,153
Reserve Fund	4,561	0	0	0	4,561
Drama Fund	335	0	0	0	335
Youth Excursions Fund	0	0	0	0	0
Flower Fund	467	0	0	0	467
Guild Fund	761	0	(162)	0	599
Benevolent Fund	9,472	234	0	0	9,706
	50,646	37,603	(41,235)	0	47,014
Restricted Funds					
Youth Fellowship Fund	85	0	0	0	85
Durward Community Fund	5,471	169	0	0	5,640
Communion Linen Fund	88	0	0	0	88
Choir Fund	293	0	0	0	293
Equipment for Worship Fund	80	0	0	0	80
Starter Pack Group Fund	3,253	0	0	0	3,253
Holiday Club Fund	141	0	0	0	141
Sunday School Fund	1,110	0	0	0	1,110
Indoor Bowling Fund	570	0	0	0	570
City Wide Family Support Fund	28	0	0	0	28
Appeals Fund	1,437	0	0	0	1,437
Building Alterations Fund	16,210	68	0	0	16,277
	28,767	237	0	0	29,003
Total Funds	79,412	37,840	(41,235)	0	76,017

4. Purposes of Funds

Purposes of Unrestricted Funds

Fabric Fund – maintenance of the Church property

Flower Fund – funds for the purchase of flowers for special occasions

Reserve Fund – fund to cover any shortfall in Income

Guild Fund – funding Education about wider work, fellowship, fund raising for charities

Purpose of Restricted Funds

Appeals – Extraordinary Large Expenses

Building Alterations – fund for cost of Building Alterations

City Wide – Support Group for families with addiction problems

Choir Fund – fund to provide music resources

Communion Linen Fund – for the purchase of communion linen

Community Mission – for parish outreach

Equipment for Worship – for projection and audio equipment

Holiday Club – for school children, crafts, games, and Christian education

Indoor Bowling – for fellowship and exercise

Starter Pack Group – to provide household goods for young homeless people setting up home

Sunday School – treats for children in Sunday School

Youth Fellowship – games and Christian education

Purpose of Endowment Funds

Benevolent Fund – for the poor of the Parish

Endowment Fund – for Ministries and Mission

Kellas Bequest – for Ministries and Mission

Murray Bequest – for Ministries and Mission

Sunday School – Christian education and activities for children

5. Analysis of Donations

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Notes					
Donations					
WFO Scheme & Gift Aid Donations		17,250	0	17,250	25,106
Tax Recovered on Gift Aid Donations		5,020	0	5,020	5,536
Ordinary Offerings (Open Plate)		483	0	483	454
Other Offerings & Donations		53	66	119	674
		22,805	66	22,871	31,771

6. Analysis of Payments

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Notes					
Costs of Generating Funds					
Costs of Generating Funds		0	0	0	0
Charitable Activities					
Ministries & Mission		17,910	0	17,910	34,536
Locum Costs		0	0	0	0
Travel		142	0	142	885
Pulpit Supply		1,980	0	1,980	840
Presbytery Dues		595	0	595	1,060
Organist & Licence Costs		2,543	0	2,543	2,243
Fabric Repairs & Maintenance		7,363	0	7,363	2,046
Council Tax		344	0	344	3,433
Heat & Light		6,150	0	6,150	3,452
Insurance		3,137	0	3,137	3,619
Other Building Costs		0	0	0	0
Printing, Stationery & Postage		22	0	22	187
Telephone Costs		656	0	656	1,139
Sundries		394	0	394	1,393
Donations	7	0	0	0	418
		41,235	0	41,235	55,250
Governance Costs					
Accountancy Fees		0	0	0	0
Total Payments		41,235	0	41,235	55,250

7. Charitable Collections

		Total 2021 £	Total 2020 £
Charitable Donations	Notes		
Charlie House		0	41
Children's Society		0	101
Street Pastors		0	151
Crossreach		0	125
		0	418

8. Minister's Stipend

All Church of Scotland congregations contribute to the national stipend fund which bears the costs of all Ministers' stipends and employer's contribution for national insurance, pension, and housing & loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years of service) was £35,269.

FUNDS HELD ON BEHALF OF THE CONGREGATION

YEAR ENDED 31 DECEMBER 2021

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2021 £	2020 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at Cost	<u>18,923</u>	<u>18,923</u>
Market Value of Balances at 31 December	<u>21,710</u>	<u>22,073</u>
TEMPORARY FUNDS		
Credit Balances held at 31 December	<u>364,896</u>	<u>0</u>
REVENUE ACCOUNT		
Credit Balances at 31 December at Cost	<u>28,261</u>	<u>34,469</u>

