

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
WESTHILL COMMUNITY CHURCH SCIO**

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Westhill Community Church is a Christian Church serving the local community and the wider Church. Our vision is to be a Church that seeks to reach out to our neighbours and community with the love of Christ, to reach in to the Church family by loving and caring for one another and to reach up to God in worship and praise.

The Vestry manages the affairs of the Church. It is responsible for the equipment and assets of the church, as well as gifts and bequests for endowment, charity or other purpose that may accrue to the Church from time to time. It is also bound to discharge rents and all other burdens, and to assist in the safe custody of the Church plate, registers, documents and other possessions belonging to the congregation.

The main sources of income are from planned giving, donations, room rentals and café operations.

Expenditure comprises mainly salaries and expenses for maintaining and running the Church and operating the cafe, together with expenses for the Church groups and mission projects linked to the Church activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Two key events during the year mark the start of a new phase in the life of the Church

- 1 In December 2023 the agreements were completed and executed to leave the Scottish Episcopal Church and for the property of Westhill Community Church to be transferred to Westhill Community Church SCIO. The previous charity Westhill Community Church which had been running alongside Westhill Community Church SCIO was dissolved in February 2024.
- 2 [REDACTED] was appointed as Rector from March 2024. This follows a four year period during which the Church has been without a minister.

Church activities have continued through the year

Attendance at our services of worship on Sundays is around 90 adults and is slowly increasing. There is a growing number of children and young adults with separate teaching and activities during the service (ROAR for primary age children, ALIVE! For secondary age children). We have continued our Sunday morning pattern of All-age Worship on the first Sunday, Holy Communion service on the second and fourth Sunday, and Healing & Renewal service on the third Sunday. In the evening: Café Church takes place twice a month usually on the first and third Sundays. A new monthly prayer meeting has begun on the evening of the second Sunday of the month.

We reach out to our local community through a number of activities: the Oasis Wellbeing Café on Mondays is intended as a welcoming environment where people can meet and receive friendship; our Foodbank and Care in the Community both support those in the community who have need; Mainly Music on Fridays is for pre-school children and parents/ carers to enjoy songs and activities with a scriptural theme; we support local Asylum Seekers by providing clothing and about 10 Asylum Seekers regularly attend Church on Sundays; our Holiday Bible Club is open to children from the community for a week in the summer holidays and our Light Party offers children an alternative to Halloween and trick or treating.

We support one another and grow our faith through activities for church members: Home Groups which are smaller groups meeting mid-week to worship, study the Bible and pray in people's homes, Harmony which meets weekly for women in the church, and our young people's ministries of ROAR and ALIVE! on Sunday mornings.

The church has two commercial activities. Any profit from these activities is used in support of the Church's charitable activities:

Green Pastures Café started opening Tuesdays in May, so now operates Tuesday to Saturday each week. The café remains popular with tables frequently full. The Church's aim is to provide an attractive café that brings people from the community into the Church building and in doing so makes the church more familiar and accessible and creates opportunities to have a conversation with Christians.

The hire of Church rooms for various activities has grown during the year. The Church's aim is to generate income from room hire, and also, like Green Pastures café, to bring people from the community into the Church building

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FINANCIAL REVIEW

Financial position

The accounts show a surplus of £642,847 for the year (2023 £44,975). This includes a number of one-off items related to the completion of the exit of the Church from the Scottish Episcopal Church including the revaluation of assets and legal fees.

At the year end the church held total reserves of £698,752 of which £5,280 was restricted for specific purposes.

The Church expenditure has increased during the course of the year with the appointment of the Rector, increases in Café staff costs, and general inflation. As a result the Church expects a deficit for 2024/5.

Reserves policy

The Church aims to maintain cash funds that will allow Westhill Community Church to meet its obligations through the next year or if necessary reduce activity in an orderly fashion during the course of that year. The Reserves level will normally be reviewed annually, but Vestry may review it at any time if it believes circumstances have changed. At the current time the cash funds required are £125,000 compared with cash at the bank of £230,000, comprised as follows:

Funds for next month general invoicing = £15k

Funds for 3 months for wages = £50k

Funds to cover projected shortfall for next financial year (if any) = £60k

FUTURE PLANS

Our Church ministry priorities in the coming years are:

In worship

Increasing when and how we as a church pray

Encouraging musicians and leaders to grow in their gifts

Expanding the team that leads Sunday worship

Ensuring that our preaching and communications are of the highest quality

In outreach to our community and beyond

Seeking opportunities to grow our links in the community

Inviting people to explore the Christian faith

Equipping our members to be confident sharers of the Good News of Jesus Christ with families, friends, colleagues and neighbours

Keeping central and developing our support for World Mission

In growth of our Church members

Growing work among children and young people

Inviting all our members to fellowship in home or small groups for encouragement, learning and pastoral support

Strengthening our leadership team of Elders & Vestry through training and time spent with one another

Our hope is that we will see church growth as new disciples are made and join us.

Financially we look to increase income from giving and control expenditure. Initially the aim is to remove the expected deficit, and in the longer term to employ additional staff members to focus on, and develop further particular areas of our ministry.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Westhill Community Church SCIO is administered under an initial constitution adopted in June 2019. Westhill Community Church is a Scottish Charitable Incorporated Organisation (SCIO), recognised by the Inland Revenue under Scottish Charity Number SC049910.

The Church is administered by its Vestry members who are its Trustees for the purposes of charity laws. Vestry members are responsible for the temporal affairs of the congregation, in particular the property and funds of the church and the appointment of staff. Minutes of the meetings provide a forum for feedback to the church. Legal ownership of the heritable Church property (the land and building) rests with three Property Trustees appointed by the Vestry who are separate from but liaise with the Vestry for any decisions or matters that require attention.

The Vestry is composed of the Rector and elected members. Elected members of the Vestry normally hold office for three years and are elected at the annual meeting with candidates selected from the Church membership. At the expiry of such term the individual shall be eligible for re-election for one further three-year term. Following such a second term the individual will not be eligible for re-election for one year. This requirement does not apply to the Secretary or Treasurer, who are appointed by the Vestry. The Vestry must consist of not more than twelve or less than five constituent members, and a quorum must consist of at least seven people (which may include ex officio representatives). The constitution was amended at a Special Members Meeting to also reduce the number required to constitute a quorum to five. This was notified to OSCR on 29 Jan 2024 ref RS/C&N/24-0275.O. The Church is led by the Leadership team comprising the [REDACTED] and five Elders appointed by the Rector. The Vestry authorises policy relating to temporal affairs, approving budgets, and appointing staff. Day-to-day management is delegated to the Staff Team, supported where necessary by external resources. The Leadership Team has responsibility for the spiritual affairs of the Church and delegates aspects of the Church operations to the Staff Team.

Induction and training of Vestry members is viewed as an ongoing process. The Vestry have reviewed guidance of the Charities and Trustee Investment (Scotland) Act 2005 and act upon the recommendations contained therein. The Vestry are also aware of the guidelines in place to protect children and vulnerable adults.

Risk Management

The Vestry has examined the major strategic, business and operational risks that the Church faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Vestry considers major risks on an ongoing basis. The Vestry is satisfied that systems are in place to manage those risks. Risk and control activities include child protection policy, health and safety assessments, external expert support for staff and casual worker contracts and administration, financial control procedures and regular financial monitoring.

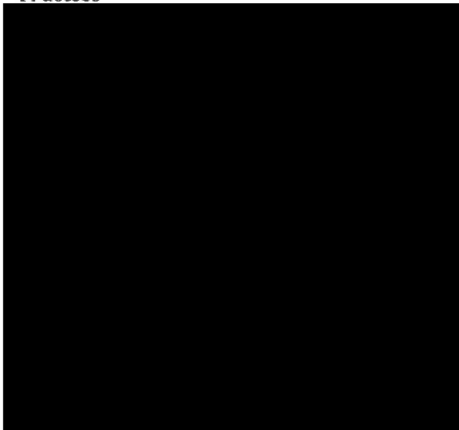
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC049910

Principal address
Old Skene Road
WESTHILL
Aberdeenshire
AB32 6AQ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees



Property Trustees



Independent Examiner



Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Solicitors

Thorntons Law LLP
Solicitors
Whitehall House
33 Yeaman Shore
DUNDEE
DD1 4BJ

Bankers

Bank of Scotland
Aberdeen Queens Branch
ABERDEEN

Secretary



Treasurer



Approved by order of the board of trustees on 4 June 2025 and signed on its behalf by:



Trustee

I report on the accounts for the year ended 30 September 2024 set out on pages six to fifteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 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 seeking explanations from you as 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
- 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 to 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.



The Institute of Chartered Accountants of Scotland

Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Date: 4 June 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		220,949	2,488	223,437	198,402
Other trading activities	2	203,389	848	204,237	101,365
Investment income	3	<u>1,864</u>	<u>-</u>	<u>1,864</u>	<u>-</u>
Total		<u>426,202</u>	<u>3,336</u>	<u>429,538</u>	<u>299,767</u>
EXPENDITURE ON					
Raising funds		196,645	-	196,645	80,032
Charitable activities					
Church running costs		94,254	2,472	96,726	128,367
Group/ministry costs		2,443	856	3,299	2,099
Grant funding		8,700	-	8,700	7,560
Support costs		13,523	-	13,523	3,223
Governance costs		49,842	-	49,842	33,511
Minister costs		36,508	-	36,508	-
Rectory costs		<u>20,921</u>	<u>-</u>	<u>20,921</u>	<u>-</u>
Total		<u>422,836</u>	<u>3,328</u>	<u>426,164</u>	<u>254,792</u>
NET INCOME		3,366	8	3,374	44,975
Transfers between funds	14	(8)	8	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>635,312</u>	<u>4,161</u>	<u>639,473</u>	<u>-</u>
Net movement in funds		638,670	4,177	642,847	44,975
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>54,802</u>	<u>1,103</u>	<u>55,905</u>	<u>10,930</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>693,472</u></u>	<u><u>5,280</u></u>	<u><u>698,752</u></u>	<u><u>55,905</u></u>


The notes form part of these financial statements

WESTHILL COMMUNITY CHURCH SCIO

**BALANCE SHEET
30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	877,500	-	877,500	-
CURRENT ASSETS					
Debtors	9	8,691	35	8,726	28,327
Cash at bank		<u>228,110</u>	<u>5,245</u>	<u>233,355</u>	<u>137,078</u>
		236,801	5,280	242,081	165,405
CREDITORS					
Amounts falling due within one year	10	(72,329)	-	(72,329)	(109,500)
NET CURRENT ASSETS		<u>164,472</u>	<u>5,280</u>	<u>169,752</u>	<u>55,905</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,041,972	5,280	1,047,252	55,905
CREDITORS					
Amounts falling due after more than one year	11	(348,500)	-	(348,500)	-
NET ASSETS		<u>693,472</u>	<u>5,280</u>	<u>698,752</u>	<u>55,905</u>
FUNDS	14				
Unrestricted funds				693,472	54,802
Restricted funds				<u>5,280</u>	<u>1,103</u>
TOTAL FUNDS				<u>698,752</u>	<u>55,905</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2025 and were signed on its behalf by:


- Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention. Merger accounting has been used in the preparation of the accounts, as permitted by OSCR, the Scottish Charity Regulator. The charity is now a SCIO and converted from an unincorporated charity on 4 December 2023.

The financial statements are presented in Sterling (£) and are rounded to the nearest £1.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies

Collections and donations are recognised when received by or on behalf of the Vestry.

Planned giving receivable under Gift Aid is only recognised when received. Income Tax recoverable on Gift Aid donations is recognised when the related income is received.

Grants and legacies to the Vestry are accounted for as soon as the Vestry is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the Vestry is probable.

Income from trading activities

Income from café sales and rental income is recognised on an accruals basis and is shown net of VAT.

Other income

Income from church sales, special collections and events, weddings and funerals is recognised when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the Vestry. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities include all costs relating to activities where the primary aim is part of the objectives of the Church, together with the support costs and grants paid.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is provided at the following annual rates, in order to write off each asset over its estimated useful life.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Heritable property	- 2.5% straight line
Large equipment	- 25% straight line
Small equipment	- 50% straight line

Individual items of equipment costing more than £1,000 are capitalised at cost. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

Defined contribution plans

Legislation has been introduced which makes it compulsory for all employers to provide a pension scheme for eligible employees.

A facility has been set up and is operational for all employees. The scheme is with National Employment Savings Trust (NEST) and all eligible employees are enrolled unless they have an individual, personal scheme with another provider.

Currently for eligible employees except the Rector, Westhill Community Church SCIO makes a contribution of 5% of wages and the employee makes a contribution of at least 4% (equivalent to 5% after tax relief). For the Rector, Westhill Community Church SCIO makes a contribution to a personal pension of an amount benchmarked against the pension contributions made by the Scottish Episcopal Church in respect of their clergy. Contributions are charged to the appropriate accounts in the statement of financial activities, but no asset or liability appears in the balance sheet.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Cafe sales	188,953	94,999
Room rental	14,422	6,226
Other income	862	140
	<u>204,237</u>	<u>101,365</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,864</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Administrative staff	1	1
Café staff	14	14
Pastoral staff	<u>1</u>	<u>-</u>
	<u>16</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

6. EXCEPTIONAL ITEMS

Included within the Statement Of Financial Activities are exceptional items totalling £30,000. During the year under review the settlement was paid to the Scottish Episcopal Church to finalise the charity's separation from the organisation. In prior years a provision for this was made in the financial statements which was £30,000 more than the sum finally agreed upon and paid.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,162	2,240	198,402
Other trading activities	<u>101,365</u>	<u>-</u>	<u>101,365</u>
Total	<u>297,527</u>	<u>2,240</u>	<u>299,767</u>
EXPENDITURE ON			
Raising funds	80,032	-	80,032
Charitable activities			
Church running costs	127,230	1,137	128,367

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Group/ministry costs	2,099	-	2,099
Grant funding	7,560	-	7,560
Support costs	3,223	-	3,223
Governance costs	<u>33,511</u>	<u>-</u>	<u>33,511</u>
Total	<u>253,655</u>	<u>1,137</u>	<u>254,792</u>
 NET INCOME	 43,872	 1,103	 44,975
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>10,930</u>	<u>-</u>	<u>10,930</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>54,802</u>	 <u>1,103</u>	 <u>55,905</u>

8. TANGIBLE FIXED ASSETS

	Church buildings £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
Transfer from charity	<u>900,000</u>	<u>113,447</u>	<u>123,676</u>	<u>1,137,123</u>
 DEPRECIATION				
Charge for year	22,500	-	-	22,500
Reclassification/transfer	<u>-</u>	<u>113,447</u>	<u>123,676</u>	<u>237,123</u>
At 30 September 2024	<u>22,500</u>	<u>113,447</u>	<u>123,676</u>	<u>259,623</u>
 NET BOOK VALUE				
At 30 September 2024	<u>877,500</u>	<u>-</u>	<u>-</u>	<u>877,500</u>
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	90	24,273
Tax	5,895	2,056
Prepayments	<u>2,741</u>	<u>1,998</u>
	<u>8,726</u>	<u>28,327</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 12)	41,000	-
Taxation and social security	11,371	-
Other creditors	19,958	109,500
	<u>72,329</u>	<u>109,500</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 12)	<u>348,500</u>	<u>-</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>41,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>41,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>164,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<u>143,500</u>	<u>-</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	10,631	3,524
Between one and five years	<u>6,642</u>	<u>1,260</u>
	<u>17,273</u>	<u>4,784</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	54,802	158,538	(7,867)	205,473
Designated asset fund	-	480,140	7,859	488,799
	<u>54,802</u>	<u>638,678</u>	<u>(8)</u>	<u>693,472</u>
Restricted funds				
Foodbank	1,103	1,407	-	2,510
Wellbeing cafe fund	-	2,770	-	2,770
Asylum seekers	-	(8)	8	-
	<u>1,103</u>	<u>4,169</u>	<u>8</u>	<u>5,280</u>
TOTAL FUNDS	<u>55,905</u>	<u>642,847</u>	<u>-</u>	<u>698,752</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Transferred from charity £	Movement in funds £
Unrestricted funds				
General fund	426,202	(372,939)	105,275	158,538
Designated asset fund	-	(49,897)	530,037	480,140
	<u>426,202</u>	<u>(422,836)</u>	<u>635,312</u>	<u>638,678</u>
Restricted funds				
Foodbank	2,488	(2,472)	1,391	1,407
Wellbeing cafe fund	-	-	2,770	2,770
Asylum seekers	848	(856)	-	(8)
	<u>3,336</u>	<u>(3,328)</u>	<u>4,161</u>	<u>4,169</u>
TOTAL FUNDS	<u>429,538</u>	<u>(426,164)</u>	<u>639,473</u>	<u>642,847</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	10,930	43,872	54,802
Restricted funds			
Foodbank	-	1,103	1,103
TOTAL FUNDS	<u>10,930</u>	<u>44,975</u>	<u>55,905</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,527	(253,655)	43,872
Restricted funds			
Foodbank	2,240	(1,137)	1,103
TOTAL FUNDS	<u>299,767</u>	<u>(254,792)</u>	<u>44,975</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/22 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	10,930	202,410	(7,867)	205,473
Designated asset fund	-	480,140	7,859	488,799
	10,930	682,550	(8)	693,472
Restricted funds				
Foodbank	-	2,510	-	2,510
Wellbeing cafe fund	-	2,770	-	2,770
Asylum seekers	-	(8)	8	-
	-	5,272	8	5,280
TOTAL FUNDS	<u>10,930</u>	<u>687,822</u>	<u>-</u>	<u>698,752</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Transferred from charity £	Movement in funds £
Unrestricted funds				
General fund	723,729	(626,594)	105,275	202,410
Designated asset fund	-	(49,897)	530,037	480,140
	723,729	(676,491)	635,312	682,550
Restricted funds				
Foodbank	4,728	(3,609)	1,391	2,510
Wellbeing cafe fund	-	-	2,770	2,770
Asylum seekers	848	(856)	-	(8)
	5,576	(4,465)	4,161	5,272
TOTAL FUNDS	<u>729,305</u>	<u>(680,956)</u>	<u>639,473</u>	<u>687,822</u>

Restricted funds

Foodbank fund - this fund is to be used to provide a foodbank to the local community

Wellbeing cafe fund - this fund is used to run cafe sessions to promote wellbeing

Asylum seekers support fund - this fund is used to support asylum seekers in the local community

14. MOVEMENT IN FUNDS - continued

Unrestricted funds

Designated asset fund - this fund represents the net book value of the church building and associated equipment net of the associated loan. Each year an amount is transferred to or from the fund representing the movement in the net book value of those tangible fixed assets and loan in the year.

15. RELATED PARTY DISCLOSURES

Trustees made donations to the charity of £27,780 (2023: £17,650).

16. ULTIMATE CONTROLLING PARTY

Westhill Community Church SCIO was under the control of the Vestry during the current and period year.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bankers orders	115,828	101,516
Income tax recovered	36,536	34,235
Loose plate collections	3,368	885
Donations	67,671	61,676
Funds from groups	34	90
	<u>223,437</u>	<u>198,402</u>
Other trading activities		
Cafe sales	188,953	94,999
Room rental	14,422	6,226
Other income	862	140
	<u>204,237</u>	<u>101,365</u>
Investment income		
Deposit account interest	1,864	-
Total incoming resources	<u>429,538</u>	<u>299,767</u>
EXPENDITURE		
Other trading activities		
Wages	57,675	28,211
Social security	4,524	1,604
Pensions	3,369	1,437
Cafe non food items	4,396	1,900
Cafe cleaning	30	30
Cafe catering supplies	71,137	26,161
Temporary staff salary costs	55,514	20,689
	<u>196,645</u>	<u>80,032</u>
Charitable activities		
Wages	22,960	-
Social security	2,436	-
Pensions	6,383	-
Rates and water	10,999	987
Insurance	5,245	273
Light and heat	24,374	2,758
Telephone	2,553	800
Use of facilities	-	105,000
Rent	18,298	-
Sundries	8,944	1,776
Maintenance	9,277	3,617
Quota	7,860	9,170
Cleaning	13,672	3,952
Altar expenses	136	-
Carried forward	<u>133,137</u>	<u>128,333</u>

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	133,137	128,333
Training	720	781
Leadership	200	1,101
Multimedia	1,448	34
Youth	161	145
Roar	76	-
Evangelism	686	72
Holiday bible club	500	-
Ministry	100	-
Pastoral care	856	-
Depreciation of tangible fixed assets	22,500	-
Bank loan interest	27,397	-
Outside giving	<u>8,700</u>	<u>7,560</u>
	196,481	138,026
Support costs		
Management		
Wages	7,937	2,949
Social security	91	-
Pensions	-	15
Postage and stationery	3,126	259
Photocopier costs	<u>2,042</u>	<u>-</u>
	13,196	3,223
Finance		
Exceptional items	(30,000)	-
Governance costs		
Accountancy and legal fees	<u>49,842</u>	<u>33,511</u>
Total resources expended	426,164	254,792
Net income	<u>3,374</u>	<u>44,975</u>