BLAWARTHILL PARISH

CHURCH

CONGREGATION NO. - 160841

SCOTTISH CHARITY NO. - SC006410



ANNUAL REPORT and

CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2021

The following accounts will be presented to the

Congregation of Blawarthill Parish Church

14th February 2022

|  |  |
| --- | --- |
| Charity Name: | Blawarthill Parish Church of Scotland, Glasgow |
| Charity Registration Number: | SC006410 |
| Congregation Reference No: | 160841 |
| Contact Address: | 48 St. Ives RoadMoodiesburnGlasgow G69 0PE |

**TRUSTEES**

***The Trustees of Blawarthill Parish Church are the members of the Kirk Session who served from the 1st Jan 2021 to the date of Trustee approval on 1st February 2022, are as follows -***

|  |  |  |
| --- | --- | --- |
|  |   |   |
| Joan Black |   | Hugh McGuire |
| Joan Bulloch |  | Duncan MacKenzie |
| Joseph Clark |  | Lorna McLean |
| Lesleyanne Deans |  | Thomas McPherson |
| Elizabeth Glen  |  | Ann Smith |
| Peter Glen  |  | Ellen Smith |
| Linda McCormick  |  | Margaret Smith |
| Isabella McFarlane |  | John Thomson |
| Lynne McGhie |  | Melvyn Wood |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |   |
|   |  |   |
|   |  |   |
|  |  |  |

**Principal Office Bearers -**

Minister Rev. G. Melvyn Wood,

Session Clerks Mr. John Thomson.

 Mrs. Ellen C. Smith.

Church Treasurer Mrs. Elizabeth M. M. Glen.

**Independent Examiner** Ms. Jennifer Shields,

 394 St. Vincent Street,

 Glasgow G3 8RN

**Bankers** Bank of Scotland,

 836, Crow Road,

 Anniesland, Glasgow. G13 1ET.

**STRUCTURE, GOVERNANCE and MANAGEMENT.**

***Governing Document***

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

***Recruitment and Appointment of Trustees***

Members of the Kirk Session 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.

***Organisational Structure***

Blawarthill Parish Church was founded in 1941 as a congregation of the Church of Scotland. The Kirk Session is chaired by the Minister and meets at least six times in a year. Certain responsibilities are delegated to *ad hoc* action groups as appropriate. Blawarthill Parish includes and lies adjacent to some of the poorest communities in Scotland according to government statistics. During the year the parish was placed on the Church of Scotland’s supplementary list of Priority Areas, meaning we can access targeted support and training provided centrally. Our focus for Christian outreach and service remains with serving those suffering from poverty, and in particular, food poverty. Glasgow NW Foodbank is part of the Trussell Trust Foodbank network but is administratively an organisation of the congregation with its day to day affairs managed by the Kirk Session’s Foodbank Governance Committee. Blawarthill Church is part of the Presbytery of Glasgow. In 2021 it remained in a Parish grouping with Yoker Parish Church, for Presbytery Planning purposes, although the Presbytery Plan including the Grouping was suspended during the year, pending radical restructuring of all Presbytery’s congregations and ministries in 2022.

***Objectives***

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 a 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.

***ACTIVITIES***

Activities continued to be affected by the Coronavirus pandemic. While significantly disrupted in the course of the year, congregational activities had largely resumed normal working by the end of 2021 , albeit with appropriate mitigations in place. A Sunday School, catering for children from age 3 and upwards, continues to meet when possible. Guild meetings resumed in the autumn with encouraging numbers attending. Webcasts of virtual worship were provided by the Minister when in-person worship was not possible. Easter and Christmas services went ahead although with lower numbers. The Welcome Centre continues to provide a comfortable space for the Minister to meet bereaved families for funeral planning, and to accommodate the Sunday Schools both of Blawarthill and St. Columba Gaelic congregations.

Blawarthill welcomed the congregation of St. Columba Gaelic Church, who began to use our premises for worship and meetings pending decisions being made about the future of their own church in St. Vincent Street. Our Sanctuary began to be used for the first time to hold services in the Gaelic language. Services at the new Victoria Gardens Care Home on the site of the former Blawarthill Hospital, begun before the pandemic, had to be suspended due to the pandemic, remained suspended in 2021. Blawarthill is a member congregation of the ecumenical Knightswood Fellowship of Churches, and participated in a restricted number of united services.

Church organisations include the Guild, the Choir and small groups which meet from time to time for study or congregational planning purposes. Boys Brigade and Brownie Guide Companies are linked to the church along with their corresponding junior groups. Activities were again curtailed during the pandemic.

The Foodbank continued to operate throughout 2021, being deemed an essential service to the community. Its base was moved back to the original warehouse and offices in the church Welcome Centre as restrictions were eased. The vacating of the large church hall enabled a full rewiring of the halls and ancillary rooms together with the installation of emergency lighting.

A full time Foodbank Manager appointed in late 2020 consolidated the work through challenging times, and a new Project Development Officer (part time) was appointed in December 2021, funded by food bank reserves, enabling better support for our clients. Our two employees together with a team of volunteers enable the Foodbank to provide emergency food parcels

through a voucher system and in partnership with referral agencies. The Foodbank continues to be supported financially and in kind by grant giving bodies and various corporate and personal donors. A Foodbank distribution centre in Maryhill is managed from Blawarthill.

***ACHIEVEMENTS AND PERFORMANCE***

News about church activities is publicised through a weekly pew-sheet which details church activities while in-person services are held. Social media is increasingly used to publicise our work and as a mission tool. Facebook and Twitter as well as the church website ([www.blawarthillchurch.org](http://WWW.BLAWARTHILLCHURCH.ORG)) are regularly updated and serve as a public record of our activities.

The church garden with its winding walks continues to encourage inclusivity and community engagement and has been successfully maintained by church members.

Letting of the Church Halls by community groups, families etc. which had to be suspended due to Coronavirus has resumed with a corresponding small recovery in rental income.

The Minister serves as Chaplain to the Knightswood Branch of the Royal British Legion. He is also a Director of the Coming Home Centres, Glasgow ( Community Veterans Support) (SCO45047) and acts as Padre to the organisation. His time continues to be shared with St Columba Gaelic Church which he has served as Interim Moderator for the last six years.

***Financial Review***

The report shows that we completed our Ministries and Mission quota for 2021.

The Open Plate showed an increase of appx.50% while the total donations for FWO and Gift Aid also increased by appx. £ 600 during the year. A huge thank you to everyone for supporting your church.

The General Fund is due Gift Aid Tax reclaim of £1,990 (2020) and £2,200 (2021), which will be entered in the accounts for 2022.

The Fabric Fund expenses were depleted by over 60% due to the ongoing upgrading of Church electrics to, at least, the legal standard and two emergency repairs to the roof, the first repair costs £2,000 and the second carried out by a trusted neighbour of the church, which cost a very reasonable £1,550 with extra work carried out free gratis, for which we are immensely grateful.

A further increase in the Restricted Foodbank Fund is due to the generous donations given by our extended community during the continuing crisis. The Foodbank Fund also paid for the repairs needed to make good the damage to both the large hall and the pews which occurred while the foodbank operated from the upper halls. A donation of £2,500 was approved by the Foodbank Governance Committee and supported by the volunteers, and this was used to offset costs for heating, lighting and telephone use.

Lastly, due to the restrictions placed upon us, our church hall lets continue at a reduced level and as such, the income produced was £ 560, exactly the same as 2020!

***RESERVES POLICY***

It is the Trustees’ policy to hold reserves of approximately three months general expenditure.

As this may vary, see note 2.

Reserve Fund closing bank balance remains at £1,126.oo

***Statement of Trustees Responsibilities***

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 2016. 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,

Signed …………………………………..

 Mrs Ellen Smith (Session Clerk)

Date 1st February 2022

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 5 to 9.

**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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner’s statement.**

My examination is 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 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.

Signed …………………………………..

Date: 2nd February 2022

Name: Ms. Jennifer Shields

Address: 394 St Vincent St., Glasgow. G3 8RN

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Note* | Unrestricted Funds 2021 | Designated Funds 2021 | Restricted Funds 2021 | Total 2021 | Total 2020 |
| **Receipts** |  |  |  |  |   |  |
| Donations  | 3 | 16,125 | 1,412  |  70,959 | 88,496 | 124,198 |
| Legacies |   | 0 | 0 |  0 | 0 | 0 |
| Activities for Generating Funds |  | 0 | 0 |  0 | 0 | 0 |
| Bank & Deposit Interest |  | 0 | 0 |  0 | 0 | 0 |
| Investment Income |  | 0 | 0 |  0 | 0 | 0 |
| Use of Church Halls |  | 560 | 0 |  0 | 560 | 560 |
| Grants |  | 0 | 0 |  20,847 | 20,847 | 87,927 |
| Weddings and Funerals |  | 0 | 0 |  0 | 0 | 0 |
| Grants from General Trustees |  | 0 | 0 |  0 | 0 | 0 |
| Other Receipts |  | 133 | 0 |  0 | 133 | 250 |
| **Total Receipts** |  | 16,818 | 1,412 |  91,806 | 110,036 | 212,935 |
| *Org. Tfrs. to Fabric Fund* |  | 0 | 0 |  0 | 0 | 3,750 |
| F/bank Don/Tfr. to Gen. Fund |  | 2,500 | 0 |  (2,500) | 0 |  |
|   |  | 19,318 | 1,412 |  89,306 | 110,036 |  |
| **PAYMENTS** |  |  |  |  |  |  |
| Costs of generating funds  | 4 | 0 | 0 | 0 | 0 | 138 |
| Charitable activities  | 4  | 21,908 | 12,914 | 33,701 | 68,523 | 70,680 |
| Governance costs | 4 | 0 | 0 | 0 | 0 | 0 |
|   |  | 21,908 | 12,914 | 33,701 | 68,523 | 70,818 |
|  |  |  |  |  |  |  |
| Assets and Investments |  | 0 | 0 | 0 | 0 | 0 |
| **Total Payments** |  | 21,908 | 12,914 | 33,701 | 68,532 | 70,818 |
|  |  |  |  |  |  |  |
| Excess of Receipts/Payments for the year before Transfers |  |  (5,090) | (11,502) |  58,105 | 41,513 | 142,117 |
| Transfers |  |  2,500 |  0 | (2,500) | 0 | 0 |
| Excess of Receipts over Payments for the year after Transfers |   |  (2,590) | (11,502) | 55,605 | 41,513 | 142,117 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Note* | Unrestricted Funds 2021 | Designated Funds 2021 | Restricted Funds 2021 | Total 2021 |  Total 2020 |
|  | **£** | **£** | **£** | **£** | **£** |
| **Bank & Deposit Balances** |  |  |  |  |  |
| Bank & Deposit balancesbrought forward | 23,143 | 20,520 | 176,341 | 220,004 | 77,887 |
|  |  |  |  |  |  |
| **MOVEMENT IN YEAR** |  |  |  |  |  |
| Excess of Receipts over Payments for the year | (2,590) | (11,502) | 55,605 | 41,513 | 142,117 |
| Bank & Deposit balances carried forward  | 2 | 20,553 | 9,018 | 231,946 | 261,517 | 220,004 |
|  |  |  |  |  |  |

**LIABILITIES**  1,585 0 0 1,585 0

Insurance

|  |
| --- |
| The accounts were approved by The Trustees on 25th Jan 2022 |
| For and on behalf of the Trustees |

……………………………….Session Clerk

………………………………………Treasurer

**1. Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2012.

**2. Movement in Funds**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Balance at 01-Jan-2021 | Incoming Resources | Outgoing Resources | Transfers | Balance at 31 December 2021 |
|  | **£** | **£** | **£** | **£** | **£** |
| **Unrestricted Funds** |  |  |  |  |  |
| General Fund | 23,143 | 16,818 | 21,908 | 2,500 | 20,553 |
| **Designated Funds** |  |  |  |  |  |
| Fabric Fund | 19,394 | 1,412 | 12,914 | 0 | 7,892 |
| Reserve Fund | 1,126 | 0 | 0 | 0 | 1,126 |
| **Restricted Funds** |  |  |  |  |  |
| Flower Fund | 101 | 752 | 716 | 0 | 137 |
| Life & Work | 324 | 120 | 180 | 0 | 264 |
| Fellowship | 182 | 0 | 0 | 0 | 182 |
| Food Bank | 171,773 | 89,639 | 32,358 | (2,500) | 226,554 |
| Choir Fund | 390 |  80 |  40 | 0 | 430 |
| Guild | 3,079 | 1,133 | 407 | 0 | 3,805 |
| Sunday School | 86 | 82 | 0 | 0 | 168 |
| Gems | 406 | 0 | 0 | 0 | 406 |
| **Total Funds** |  **220,004** |  **110,036**  | **68,523** | **0** |  **261,517** |

 **PURPOSE OF FUNDS**

|  |
| --- |
| **Unrestricted Funds** |
| General Fund | This fund is for the general day to day running of the Church |
| **Designated Funds** |  |
| Fabric Fund | The Trustees have set aside funds for the maintenance of church property |
| Reserve Fund | The Trustees have set this aside for any emergency payments or top up the general Fund |
| **Restricted Funds** |  |
| Flower Fund | A fund to display flowers in the sanctuary |
| Life & Work | A fund used for the purchase and payment of Life & Work |
| Fellowship | Fellowship Fund Money |
| Food Bank | Food Bank Fund Money |
| Choir | This fund belongs to the Choir |
| Guild  | This fund belongs to the Guild |
| Sunday School | Money for Sunday School use |
| Gems | This fund belongs to the Gems |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Unrestricted Funds 2021 | Designated Funds 2021 | Restricted Funds 2021 | Total 2021 | Total 2020 |
|  | **£** | **£** | **£** | **£** | **£** |

 **3. Analysis of Donations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| WFO Scheme  | 3,574 | 0 | 0 | 3,574 | 4,676 |
| Gift Aid Donations | 9,153 | 769 | 28,535 | 38,457 | 39,806 |
| Tax recovered on Gift Aid  Donations | 0 | 0 | 0 | 0 | 9,549 |
| Ordinary Offerings (Open Plate) | 1,577 | 0 | 0 | 1,577 | 1,058 |
| Other Offerings, Donations etc. | 2,514 | 643 | 63,271 | 66,428 | 157,846 |
|  | **16,818** | **1,412** | **91,806** | **110,036** | **212,935** |

 **4. Analysis of Payments**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Costs of Generating Funds** |  |  |  |  |  |
| Investment Manager’s Fees | 0 | 0 | 0 | 0 | 0 |
| Offering Envelopes | 0 | 0 | 0 | 0 | 138 |
|  | **0** | **0** | **0** | **0** | **167** |
| **Charitable Activities** |  |  |  |  |  |
| Ministries and Mission | 9,371 | 0 | 0 | 9,371 | 7,502 |
| Presbytery Dues | 238 | 0 | 0 | 238 | 225 |
| Minister’s Travel | 1,992 | 0 | 0 | 1,992 | 1,653 |
| Council Tax | 2,913 | 0 | 0 | 2,913 | 2,889 |
| Manse Phone | 600 | 0 | 0 | 600 | 600 |
| Organ/Pulpit Supply |  120 | 0 | 0 |  120 | 0 |
| Heating & Lighting & Water | 2,711 | 0 | 0 | 2,711 | 5,560 |
| Insurance | 396 | 0 | 0 | 396 | 1,952 |
| Church Telephone | 973 | 0 | 0 | 973 | 1,176 |
| Fabric repairs & maintenance – Church  |  1,380 | 12,914 | 2,424 | 16,718 | 21,562 |
| Fabric repairs & maintenance - Manse | 0 | 0 | 0 | 0 | 315 |
| Other expenses | 1,214 | 0 | 31,277 | 32,491 | 27,247 |
|  | **21,908** | **12,914** | **33,701** | **68,523** | **70,680** |
| **Governance Costs** |  |  |  |  |  |
| Independent Examiner’s Fee | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |
| **TOTAL** | **21,908** | **12,914** | **33,701** | **68,523** | **70,818** |

1. **Trustee Remuneration and Related Party Transactions**

Paid from the General Fund of the Church during 2021 for one Trustee, the Reverend Melvyn Wood, was the sum of £5,505.96 for Manse Council Tax (2,913.51); Travel Exp. (1,992.45); Tel/B/band (600.00).

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

1. **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 contributions for national insurance, pension and housing and 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) £35,269

**7. COLLECTIONS FOR THIRD PARTIES**

In addition to the General Income the following income from Special Collections was distributed during the year.

|  |  |  |
| --- | --- | --- |
|  | **2021** | **2020** |
|  |  |   |
|  |  |   |
| Christian Aid |  133 | 0  |
|  |  |   |
| **TOTAL** |  **133** |  **0** |

|  |  |
| --- | --- |
| Bank of Scotland Balance as at 31st December 2020 | 216,029.80 |
| Flower Fund cash in hand | 101.09 |
| Choir Bank Balance as at 31st December 2020 | 390.11 |
| Choir Cash in hand | 0 |
| Guild Bank Balance as at 31st December 2020 | 3,079.04 |
| Guild Cash in hand | 0.00 |
| Sunday School Bank Balance as at 31st December 2020 | 0.00 |
| Sunday School Cash in hand | 0.00 |
| Gems Bank Balance as at 31st December 2020 | 217.55 |
| Gems Cash in hand | 188.49 |
|  | **220,004.08** |
| Add outstanding Lodgement | 0.00 |
| Less cheques to be presented  | 0.00 |
| **Total Closing Balance as at 31st December 2020** | **220,004.08** |
|  |  |
|  |  |
| Bank of Scotland Balance as at 31st December 2021 | 256,738.19 |
| Flower Fund cash in hand | 137.07 |
| Choir Bank Balance as at 31st December 2021 | 430.11 |
| Choir Cash in hand | 0 |
| Guild Bank Balance as at 31st December 2021 | 3,805.04 |
| Sunday School Bank A/C closed 18th March 2021 | 0.00 |
| Sunday School Cash in hand | 0.00 |
| Gems Bank Balance as at 31st December 2021 | 217.55 |
| Gems Cash in hand | 188.49 |
|   | **261,516.45** |
| Add Outstanding Lodgement | 0.00 |
| Less cheques to be presented  | 0.00 |
| **Total Closing Balance as at 31st December 2021** | **261,516.45** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **BUDGET 2021** | **ACTUAL 2021** | **BUDGET 2022** |
|  |  |  |  |
| **INCOME** |  |  |  |
| **OFFERINGS** – Weekly  | 23,500 | 14,305 | 23,500 |
| Tax recovered on Gift Aid Donations | 2,000 | 0 | 2,000 |
| Other Offerings and Donations | 3,000 | 1,050 | 3,000 |
|  | **28,500** | **15,355** | **28,500** |
| **Other Ordinary General Income** |  |  |  |
| Contributions from Congregational Organisations | 1,500 | 2,500 | 1,500 |
| Income from Investments | 0 | 0 | 0 |
| Interest from Bank Accounts | 0 | 0 | 0 |
| Weddings & Funerals (net income) | 100 | 0 | 100 |
| Contributions for Use of Premises | 2,000 | 560 | 1,500 |
| Other Income/legacies | 1,000 | 903 | 1,000 |
|  | **4,600** |  **3,963** | **4,100** |
| **TOTAL ORDINARY GENERAL INCOME** | **33,100** | **19,318** | **32,600** |
|  |  |  |  |
| **EXPENDITURE** |  |  |  |
| **MINISTRY, MISSION AND WIDER WORK** |  |  |  |
| Ministries and Mission Allocation | 9,371 | 9,371 | 10406 |
| Presbytery Dues | 238 | 238 | 243 |
|  | **9,609** | **9,609** | **10,649** |
| **LOCAL MINISTRY** |  |  |  |
| Minister’s Travel Expenses | 2,000 | 1,992 | 2,000 |
| Manse Council Tax | 3,000 | 2,913 | 3,000 |
| Manse Phone | 600 | 600 | 600 |
| Pulpit Supply | 300 |  120 | 200 |
|  | **5,900** | **5,625** | **5,800** |
| **LOCAL CONGREGATIONAL PURPOSES** |  |  |  |
| Heating & Lighting & Water | 7,000 | 2,711 | 4,000 |
| Insurance | 2,200 | 396 | 2,000 |
| Church Telephone | 1,300 | 973 | 1,200 |
| Organ Supply | 200 | 0 | 100 |
|  |  |  |  |
| Miscellaneous | 2,000 | 2,367 | 2,000 |
| Fabric | 5,000 | 12,914 | 5,000 |
| Printing / Stationery | 400 | 93 | 200 |
|  | **18,100** | **19,454** | **14,500** |