

Greenview Evangelical Church

Annual Report and Accounts

Year Ended 31 December 2016

Scottish Charity Number SC017082

Greenview Evangelical Church

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Greenview Evangelical Church

Church information for the Year Ended 31 December 2016

Trustees

Nigel Kenny
John Mowat * *Chairman*
James Gamble
Roy McAllister *Secretary to the Trustees*
William Thorpe
Allan McKinnon *
Andy Macdonald *
Mike Mackison *
Stephen Gamble *
Vic Walker *
Zach Watt *

(* indicates those who are Elders in the Church)

Treasurer

Douglas Galbraith

Secretary

Zach Watt

Principal Address and OSCR Contact Address

1439 Pollokshaws Road
Glasgow
G41 3RQ

Web site: www.greenviewchurch.co.uk

Bankers

Bank of Scotland
228 Kilmarnock Road
Glasgow
G77 6PB

Independent Examiner

Alan Cunningham, C.A., Partner
Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow
G2 7HF

Solicitors

Holloway Martin LLP
2nd Floor
150 West George Street
Glasgow
G2 2HG

Greenview Evangelical Church

Trustees' Annual Report for the Year Ended 31 December 2016

The Trustees are pleased to present their report together with the Accounts of the church for the year ended 31 December 2016.

Legal and Charitable Status

Greenview Evangelical Church ("the church") is established by Trust Deed and is a Scottish Charity No. SC017082.

Aims

The aim of the church is to function as an evangelical church and to be recognised as a body of the New Testament order in and from its premises situated at Pollokshaws Road, Glasgow.

Trustees

For the purpose of charity law, the Trustees of the church are recognised as the charity's Trustees. The Trustees serve voluntarily. A more detailed note in respect of their appointments is shown below. The church is congregational in policy. Its day to day running is delegated by the Trustees to the Elders.

The Trustees from 1 January 2016 until the date of this report were as follows:

Ian Macdonald (resigned 12 May 2016)
John Mowat *
James Gamble
Nigel Kenny (appointed 12 May 2016)
Roy McAllister *Secretary to the Trustees*
William Thorpe
Allan McKinnon *
Andy Macdonald *
Mike Mackison *
Stephen Gamble *
Vic Walker *
Zach Watt *

(* indicates those who are Elders in the church)

The Trustees understood their statutory responsibilities during the accounting period.

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 are required to understand their statutory responsibilities.

Achievements and Performance

During the year, the church met regularly for worship. Sunday morning services usually attracted around 220 adults and children, with around 70 gathering for most Sunday evening services. Various activities were carried out in pursuit of the above stated aims – significant highlights included:

- The Elders met monthly for the purpose of assessing the spiritual welfare of the church members. Other specific tasks were delegated to groups and individuals for appropriate action.
- Colin Adams, the Pastor-Teacher, settled into his first full year in the new role, helping to direct the church's teaching programme and making a significant portion of pastoral visits to members; in October 2016, he and his family were finally able to settle in their own home near the church.
- The Resources Management Committee met throughout the year to keep maintenance, repair and refurbishment of the church property under constant review.

Greenview Evangelical Church

Trustees' Annual Report for the Year Ended 31 December 2016

Achievements and Performance (continued)

- Regular midweek meetings with around 40 attending were convened to raise awareness of worldwide mission, the activities of other agencies and charities engaged in meeting the needs of less privileged sections of society. Financial contributions were made to such organisations and individuals.
- The two Tots & Co (Carer & Toddler) groups continued to meet on Tuesday and Thursday mornings, with 50 children, plus their carers, attending – and a waiting list required for reasons of space.
- The Hub Youth Club met weekly to provide a youth forum for sports, hobbies, social interaction and exploration of the Christian faith, attended by around 20 each Friday night.
- The twice yearly Senior Citizens' evenings, for pensioners in the community, were held in the church premises in April and September, with over 50 gathering for these meetings.
- The *Coffee Break Community Café* continued to operate in the church building, opening for three days each week during term-time, attracting more than 150 visitors each week. It also opened to support fundraising events to provide more opportunities for the local community and church community to meet together, and on Sunday nights during the summer.
- A Ladies Sewing Group, open to those in the local community, met fortnightly to make crafts to sell at Craft Fairs and to give to church missionaries working overseas.
- Craft Fairs were also hosted in the church in October and November, with up to 100 visitors on each occasion.
- In July 2016, the annual Discovery Club (children's holiday club) for primary school aged children was held and, as in past years, was oversubscribed – 75 children and leaders attended.
- The CAP (Christians Against Poverty) debt advice centre, continued to make contact with clients in the south side of Glasgow. Jacqui McKinnon is employed by the church as the CAP Centre Manager.
- CAP activities include providing away days, weekends and holidays and Christmas hampers for clients. This work also benefitted from the second instalment of a three year grant from FiSCAF to subsidise residential breaks, which are often of great benefit to clients.
- In addition, the CAP Release Programme ran an 8-week course, as well as directing enquirers seeking employment to the CAP Job Club.
- Jenny Hamill resigned from her position as Children's and Families Worker at the end of September 2016.
- Families from the church also hosted students from Lebanon, on a cross-cultural visit to Scotland, and provided support for an internship programme for a visiting student from the USA for two months for the second year running.

Financial Review

Principal sources of funding

The church receives its funding from church members by way of weekly offerings and Gift Aid donations.

Results for the year

The Accounts for the year ended 31 December 2016 have been prepared on the Receipts and Payments basis. The comparative figures for the year ended 31 December 2015 (prepared on the Accruals basis) have been restated to reflect the Receipts and Payments basis. See also Notes 12 and 13 on page 14.

The Accounts for the year are set out in pages 6 to 14. Per the *Statement of Receipts and Payments* on page 6, the church reported a deficit for the year of £137,741 (Restated 2015 - surplus £108,690) which was largely due to the church's part purchase of a property costing £161,348.

Reserves Policy

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately three months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund at 31 December 2016 amounted to £17,885 (Restated 2015 - £164,999) which, although below the required level, was acceptable to the Trustees.

Greenview Evangelical Church

Trustees' Annual Report for the Year Ended 31 December 2016

Deficient Funds

As shown in Note 11, *Restricted Funds*, on page 13, the church's Craft & Things Fund was deficient by £546 which was due to the delayed banking after 31 December 2016 of income (for this particular Fund) arising from a Sale and Coffee Morning event.

Grant Making Policy

The church makes grants from its gift income to individuals and organisations that are generally known to the Trustees and to the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Trustees recommend that Alan Cunningham C.A., a Partner in Alexander Sloan, Chartered Accountants, remains in office as Independent Examiner until further notice.

On behalf of the Trustees

John Mowat

Trustee

Dated: 22 June 2017

Greenview Evangelical Church

Independent Examiner's Report to the Trustees of Greenview Evangelical Church

I report on the Accounts of the charity for the year ended 31 December 2016 which are set out on pages 6 to 14.

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 ("2006 Accounts Regulations"). 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 Independent Examiner's Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

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

Alan Cunningham, C.A.
Partner

Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow G2 7HF

Date:

Greenview Evangelical Church

Statement of Receipts and Payments for the Year Ended 31 December 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total £	Restated Note 12 2015 Total £
Receipts					
<i>Voluntary income:</i>					
Offerings (Open and by BACS)		100,645	28,907	129,552	152,849
Tax reclaim on Gift Aid		22,288	-	22,288	11,925
Other donations		4,169	-	4,169	8,033
Grant					
Faith in Scotland Community Action Fund		-	3,000	3,000	-
<i>Investment income:</i>					
Investment income		5	-	5	5
<i>Income from Charitable Activities:</i>					
Community Café ("Coffee Break")		-	7,523	7,523	7,369
Tots & Co.		-	1,227	1,227	1,010
Church weekend		7,755	-	7,755	-
Easter Academy and other fees		-	-	-	6,386
Fundraising events		-	-	-	1,521
Receipts from asset & investment sales					
Proceeds from sale of fixed assets		-	-	-	72,062
Total Receipts		134,862	40,657	175,519	261,160
Payments					
<i>Charitable Activities:</i>					
Staff Costs	4	55,967	-	55,967	38,536
Local Ministries	5	27,168	10,692	37,860	33,344
National and Overseas Ministries	6	424	25,850	26,274	52,582
Property and Resources	7	22,853	6,090	28,943	25,408
<i>Governance Costs:</i>					
Independent Examiner's Fee		2,868	-	2,868	1,740
Payments relating to asset and investment movements					
Purchase of fixed assets		161,348	-	161,348	860
Total Payments		270,628	42,632	313,260	152,470
Net (Payments) / Receipts		(135,766)	(1,975)	(137,741)	108,690
Transfers to / (from) Funds	11	(11,348)	11,348	-	-
(Deficit) / Surplus for year		(147,114)	9,373	(137,741)	108,690

The Notes on pages 8 to 14 form an integral part of these Accounts.

Greenview Evangelical Church

Statement of Balances at 31 December 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Bank and Cash in Hand					
Opening balances		164,999	39,339	204,338	95,648
(Deficit) / Surplus for year		(147,114)	9,373	(137,741)	108,690
Closing Balances		17,885	48,712	66,597	204,338
<i>Note 11</i>					
Reserves					
General Fund		17,885	-	17,885	164,999
Restricted Funds	11	-	48,712	48,712	39,339
Closing Balances		17,885	48,712	66,597	204,338
Assets					
Fixed Assets	3	742,618	-	742,618	581,270
Debtors					
Income Tax on Gift Aid		20,026	4,401	24,427	30,710
		762,644	4,401	767,045	30,710
Liabilities					
NI/PAYE		681	-	681	691
Independent Examiner's Fee		3,228	-	3,228	2,868
		3,909	-	3,909	3,559

Approved by the Trustees on 22 June 2017 and signed on their behalf by:

John Mowat

Trustee

The Notes on pages 8 to 14 form an integral part of these Accounts.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

1. Accounting Policies

Basis of accounting

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

Purposes of Funds

For the purpose of the *Statement of Receipts and Payments* (page 6) and the *Statement of Balances* (page 7), Funds are defined as follows:

Unrestricted Funds comprise offerings, donations, grants and other income received for the objects of the church without further specified purpose and are available as General funds.

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.

Note 11 on page 13 contains further information about Restricted Funds.

VAT

The church is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

2. Church Expenditure

Local Ministries represents expenditure on the church's weekly activities and ministries.

Property and Resources represents expenditure on the upkeep of the church's buildings.

National and Overseas Ministries represent the church's giving to other Christian ministries whose activities are compatible with the church's objectives.

Governance Costs include those costs associated with meeting the constitutional and statutory requirements of the church and include the Independent Examiner's fee.

3. Fixed Assets

Per the *Statement of Balances* on page 7, Fixed Assets of £742,618 represent the depreciated value of the church's Fixed Assets at 31 December 2015 (£581,270) plus the church's purchase during 2016 of a share in a property at 66 Burnhead Road, Newlands, Glasgow amounting to £162,187. The property is also partly owned and occupied by Mr and Mrs Colin Adams – Colin is the church's Pastor Teacher and employee.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

4. Staff Costs

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	<i>Restated</i> Total 2015 £
Gross salaries and Employer NI	50,659	-	50,659	37,453
Employer Pension	1,702	-	1,702	1,083
Staff Expenses	3,606	-	3,606	-
	55,967	-	55,967	38,536

The average number of employees during the year was 4 (2015 - 4)

There were no employees who received remuneration over £60,000 in the year.

5. Local Ministries

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Christians Against Poverty (CAP)		6,639	-	6,639	10,158
CAP Clients (Residential Breaks)	11	-	1,582	1,582	-
Discovery Club expenses	11	-	1,358	1,358	205
Youth Work		383	-	383	2,620
Children's work		-	180	180	1,677
Tots & Co	11	-	983	983	975
Café expenses	11	-	6,193	6,193	8,299
Senior Citizens		-	120	120	-
The Hub		20	-	20	-
Weekend expenses		14,430	-	14,430	-
Speakers' expenses		675	-	675	2,970
Christianity Explored expenses		-	139	139	256
Evangelism training		392	90	482	952
Easter Academy expenses	11	-	-	-	208
Study support (fees)		2,715	-	2,715	-
Copyright licence		529	-	529	399
Travel expenses		47	-	47	1,934
Catering & Kitchen expenses		931	47	978	2,459
Communion supplies		278	-	278	189
Flowers		129	-	129	43
		27,168	10,692	37,860	33,344

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

6. National and Overseas Ministries

Donations were made to charities and organisations involved in the furtherance of the aims of the church, and in support of individuals as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	<i>Restated</i> Total 2015 £
<i>Individuals</i>				
Mr. & Mrs. R. Jack	-	5,296	5,296	7,208
Mrs. G. McKenzie	-	1,330	1,330	1,219
Mr & Mrs A McKinnon	-	6,202	6,202	7,108
Mrs. J. McKinnon	-	85	85	-
D. Paul	-	4,194	4,194	2,846
Mr & Mrs D. Robertson	-	2,644	2,644	5,501
Miss A. Smith	-	4,384	4,384	5,677
E. Cawston	-	130	130	120
Liz Greig	-	250	250	1,500
J. Hamill	50	-	50	-
D. Jack	-	250	250	2,390
Mr & Mrs S. Lawson	-	85	85	1,642
D. Rackham	25	-	25	-
E. Reigne	250	-	250	1,500
Others	99	-	99	-
A. Baxter	-	-	-	195
Mr and Mrs M Boyd	-	-	-	140
R. Cawston	-	-	-	1,500
H. Currie	-	-	-	70
H. Gallitto	-	-	-	273
R. Gamble	-	-	-	50
Alan Guy	-	-	-	903
A. Harris	-	-	-	202
E. Jones	-	-	-	350
D. Malcolm	-	-	-	292
I. Siluka	-	-	-	952
A. Summers	-	-	-	100
N. Weir	-	-	-	781
	<u>424</u>	<u>24,850</u>	<u>25,274</u>	<u>42,519</u>

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

6. National and Overseas Ministries (Continued)

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	<i>Restated</i> Total 2015 £
<i>Ministries / Organisations</i>				
Tearfund	-	1,000	1,000	-
Christians Against Poverty	-	-	-	350
Christian Institute	-	-	-	500
Christian Men Together	-	-	-	500
Contagious Bible	-	-	-	500
Gideons	-	-	-	738
Glasgow City Mission	-	-	-	500
Glasgow Street Pastors	-	-	-	500
Gospel Literature Outreach	-	-	-	1,050
Iranian Church	-	-	-	500
Moshi Christian Children's Centre	-	-	-	500
Open Doors UK	-	-	-	382
Operation Mobilisation UK	-	-	-	240
Quilmes Homes	-	-	-	489
Scripture Union Scotland	-	-	-	500
U.C.C.F	-	-	-	500
Wycliffe Translators	-	-	-	2,101
Other Gifts	-	-	-	213
	-	1,000	1,000	10,063
Total	424	25,850	26,274	52,582

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

7. Property and Resources

	General Fund £	Restricted Funds £	Total 2016 £	<i>Restated</i> Total 2015 £
Water rates	1,198	-	1,198	1,286
Electricity	2,126	-	2,126	1,706
Gas	2,926	-	2,926	3,458
Ground rent	1,140	-	1,140	1,140
Security alarm	902	-	902	439
Fire extinguisher	-	522	522	522
Gardening	505	-	505	900
Property repairs	879	5,568	6,447	2,651
Music Equipment	144	-	144	617
Insurance	2,375	-	2,375	2,272
Printing and stationery	1,061	-	1,061	1,236
Telephone	1,203	-	1,203	1,115
Refuse collection	433	-	433	433
I.T. costs	2,588	-	2,588	1,209
Legal Fees	2,958	-	2,958	3,894
General expenses	1,495	-	1,495	2,129
Bookkeeping fees	920	-	920	401
	22,853	6,090	28,943	25,408

Note 11

8. Trustees' Indemnity Insurance

The church's insurance policy includes cover to protect the church from losses, and to indemnify the Trustees against the consequences, from neglect or fault.

9. Pension Costs

The church operates a defined contribution pension scheme in respect of four employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the church and amounted to £1,702 (2015 - £1,083)

10. Trustees' Remuneration and Related Party Transactions

No Trustees or any persons connected with them received any remuneration or reimbursed expenses during the year (2015 - Nil)

As indicated in Note 6 on page 10, Mr and Mrs Allan McKinnon received financial support of £6,202 (2015 - £7,108) from the church to assist their ministry as Christian workers. Allan McKinnon is a Trustee. Jacqui McKinnon, wife of Allan McKinnon, was employed by the church during 2016 and received a gross salary of £8,163 in her role as the CAP Centre Manager.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

11. Restricted Funds	Balance at 01.01.16 £	Receipts £	Payments £	Transfers £	Balance at 31.12.16 £
Missionary Fund	(9,046)	24,290	(25,292)	10,048	-
Building & Maintenance Fund	46,162	1,360	(6,090)	-	41,432
Tots & Co. Fund	245	1,227	(983)	7	496
Easter Academy Fund	338	-	-	(338)	-
Crafts & Things Fund	14	-	(560)	-	(546)
Discovery Club Fund	-	948	(1,358)	410	-
Coffee Break Community Café Fund	1,626	7,523	(6,193)	646	3,602
Mission & Training Fund	-	2,310	-	-	2,310
CAP Clients Fund	-	3,000	(1,582)	-	1,418
Other Funds	-	-	(575)	575	-
	39,339	40,658	(42,633)	11,348	48,712

Explanation of Funds:

The *Missionary Fund* is used to provide financial support for those engaged in missionary activities.

The *Building & Maintenance Fund* is used for the repair and maintenance of the church buildings.

The *Tots & Co. Fund* represents income and expenditure specific to the activities of Tots & Co.

The *Easter Academy Fund* represents funds arising from the children's arts and sports event held over the Easter holidays. The Fund was closed at 31 December 2016.

The *Crafts & Things Fund* represents funds arising from the Sale and Coffee Morning and their disbursement to missionaries.

The *Discovery Club Fund* represents gift income and expenditure specific to the activities of the church's annual holiday club.

The *Coffee Break Community Café* represents income and expenditure specific to the activities of the Café.

The *Mission and Training Fund* represents funds received to provide financial support for any church member wishing to undertake a study programme, a gap year, a short term mission trip or the support of church interns or apprentices.

The CAP (Christians Against Poverty) Clients Fund represents grant funding received from Faith in Scotland Community Action Fund to finance short residential breaks for CAP Clients.

Other Funds represents gifts received for forwarding to ministries and organisations supported by the church.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2016

12. Reconciliation of 2015 Accounts from Accruals to Receipts and Payments Basis

	£
Net Income (Surplus) for the year ended 31 December 2015 (Accruals Basis)	50,024
Debtors at 31 December 2015	(30,710)
Debtors at 31 December 2014	11,925
Creditors at 31 December 2015	2,521
Creditors at 31 December 2014	(10,797)
Depreciation charged during year ended 31 March 2015	17,612
Profit on disposal of fixed asset during year ended 31 December 2015	(3,087)
Proceeds from disposal of fixed asset during year ended 31 December 2015	72,062
Purchase of laptop during year ended 31 December 2015	(860)
Restated Net Receipts (Surplus) at 31 December 2015 (Receipts & Payments Basis)	<u>108,690</u>

13. Comparative Figures

The Accounts have been prepared on the Receipts and Payments basis and so the prior year figures have been restated.