

Greenview Evangelical Church

Annual Report and Accounts

Year Ended 31 December 2017

Scottish Charity Number SC017082

Greenview Evangelical Church

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Greenview Evangelical Church

Church information for the Year Ended 31 December 2017

Trustees

Nigel Kenny
John Mowat * *Chairman of the Trustees*
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 (resigned 30 September 2017)
Chris Mackison (appointed 1 October 2017)

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
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

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 2017

The Trustees are pleased to present their report together with the Accounts of the church for the year ended 31 December 2017.

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 2017 until the date of this report were as follows:

John Mowat *
James Gamble
Nigel Kenny
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 80 gathering for most Sunday evening services. Various activities were carried out in pursuit of the above stated aims – significant highlights included:

- Colin Adams, appointed to his role in 2015, continued to take the lead in preaching and pastoring responsibilities, where he was supported by other Elders, particularly Zach Watt in his volunteer capacity as Pastor for projects and developments.
- Regular midweek meetings with around 30-40 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, supporting Christian work from Ireland to Tajikistan.

Greenview Evangelical Church

Trustees' Annual Report for the Year Ended 31 December 2017

Achievements and Performance (continued)

- 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 third 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 twice during the year, as well as directing enquirers seeking employment to the CAP Job Club.
- The two Tots & Co (Carer & Toddler) groups continued to meet on Tuesday and Thursday mornings, with 50 children, plus 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* opened for three days each week during term-time, attracting more than 150 visitors each week. It also supported fundraising events, providing more opportunities for the local and church communities to meet together, and on Sunday nights during the summer. At the end of the year, the volunteer manager retired and the café closed while the church considered the next steps.
- 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.
- Families from the church also hosted students from Lebanon, on a cross-cultural visit to Scotland for the fifth year in a row, and provided support for an internship programme for a visiting student (from Northern Ireland) for six weeks for the third year running.
- In July 2017, the annual Discovery Club (children's holiday club) for primary school aged children was held and was fully subscribed – 50 children plus leaders attended.
- At an Extraordinary General Meeting in September 2017, Laura Porteous was appointed as Pastoral Assistant, beginning her role on 9 October 2017.
- In October 2017, after presentations by the elders, the church voted to affiliate with the Fellowship of Independent Evangelical Churches (FIEC).
- Craft Fairs were also hosted in the church in October and November, with up to 70 visitors each time.
- The recently established Mission & Training Fund, to help those volunteering on mission teams or committing to a period of study, made various gifts to support outreach and training – including three members who began a certificate course with Biblical Counselling UK.
- Ramsay MacLennan joined the Resources Management Committee, developing plans to address various fabric and technology issues, as well as the maintenance, repair and refurbishment of the church property.
- The Elders also 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.

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 are set out in pages 6 to 13. Per the *Statement of Receipts and Payments* on page 6, the church reported a Surplus of £30,238 (2016 – Deficit £137,741) of which £4,642 related to Restricted Funds.

Greenview Evangelical Church

Trustees' Annual Report for the Year Ended 31 December 2017

Financial Review (continued)

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. Per the *Statement of Balances* on page 7, the General Fund at 31 December 2017 amounted to £43,481 (2016 - £17,885) which, although above the required level, was acceptable to the Trustees. The church's total reserves at 31 December 2017 amounted to £96,835 (2016 - £66,597) of which £53,354 (55%) related to Restricted Funds as further outlined in Note 11 on page 13.

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.

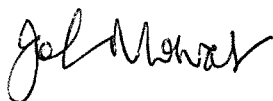
Statement of Trustees' Responsibilities

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, Accountants and Business Advisers, remains in office as Independent Examiner until further notice.

This Report was approved by the Trustees on 15 March 2017 and signed on their behalf by:



John Mowat

Trustee/Chairman

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 2017 which are set out on pages 6 to 13.

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:
 - 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.



Alan Cunningham, C.A.
Partner

Alexander Sloan
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Date: 6 April 2018

Greenview Evangelical Church

Statement of Receipts and Payments for the Year Ended 31 December 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
Receipts					
<i>Voluntary income:</i>					
Offerings (Open and by BACs)		100,697	24,839	125,536	129,552
Tax reclaim on Gift Aid		31,766	13,047	44,813	22,288
Other donations		8,947	-	8,947	4,169
Grant	11	-	3,000	3,000	3,000
<i>Investment income:</i>					
Investment income		-	2	2	5
Tax reclaim interest on Gift Aid		-	14	14	-
<i>Income from Charitable Activities:</i>					
Community Café ("Coffee Break")		-	7,914	7,914	7,523
Tots & Co.		-	933	933	1,227
Discipleship weekend		2,000	-	2,000	-
Church weekend		-	-	-	7,755
Hall Hire		100	-	100	-
Crafts & Things (Coffee morning)		1,244	-	1,244	-
Total Receipts		144,754	49,749	194,503	175,519
Payments					
<i>Charitable Activities:</i>					
Staff Costs	4	62,508	-	62,508	55,967
Church Ministries	5	16,928	11,459	28,387	37,860
National and Overseas Ministries	6	4,251	43,520	47,771	26,274
Property and Resources	7	20,064	2,127	22,191	28,943
<i>Governance Costs:</i>					
Independent Examiner's Fee		3,408	-	3,408	2,868
Sub Total		107,159	57,106	164,265	151,912
Payments relating to asset purchases					
Purchase of fixed assets		-	-	-	161,348
Sub Total		-	-	-	161,348
Total Payments		107,159	57,106	164,265	313,260
Net Receipts / (Payments)		37,595	(7,357)	30,238	(137,741)
Transfers to / (from) Funds	11	(11,999)	11,999	-	-
Surplus / (Deficit) for year		25,596	4,642	30,238	(137,741)

The Notes on pages 8 to 13 form an integral part of these Accounts.

Greenview Evangelical Church

Statement of Balances at 31 December 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
Bank and Cash in Hand					
Opening balances		17,885	48,712	66,597	204,338
Surplus / (Deficit) for year		25,596	4,642	30,238	(137,741)
Closing Balances		43,481	53,354	96,835	66,597
<i>Note 11</i>					
Reserves					
General Fund		43,481	-	43,481	17,885
Restricted Funds	11	-	53,354	53,354	48,712
Closing Balances		43,481	53,354	96,835	66,597
Assets					
Fixed Assets	3	742,618	-	742,618	742,618
Debtors					
Income Tax on Gift Aid		10,559	1,865	12,424	24,427
		753,177	1,865	755,042	767,045
Liabilities					
NI/PAYE		1,042	-	1,042	681
Staff Pension		382	-	382	-
Independent Examiner's Fee		3,312	-	3,312	3,228
Heat & Light		1,044	-	1,044	-
Expenses for reimbursement		573	-	573	-
		6,353	-	6,353	3,909

Approved by the Trustees on 15 March 2018 and signed on their behalf by:



John Mowat
Trustee/Chairman

The Notes on pages 8 to 13 form an integral part of these Accounts.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2017

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 2017

4. Staff Costs

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Gross salaries and Employer NI	53,135	-	53,135	50,659
Employer Pension	5,748	-	5,748	1,702
Staff Expenses	3,625	-	3,625	3,606
	62,508	-	62,508	55,967

The average number of employees during the year was 4 (2016 - 4)

5. Church Ministries

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Christians Against Poverty (CAP)	7,812	-	7,812	6,639
CAP Clients (Residential Breaks)	-	2,140	2,140	1,582
Discovery Club expenses	851	-	851	1,358
Youth Work	1,954	-	1,954	383
Children's work	180	-	180	180
Tots & Co	-	1,115	1,115	983
Café expenses	-	6,284	6,284	6,193
Senior Citizens	130	-	130	120
The Hub	-	-	-	20
Discipleship weekend	2,206	-	2,206	-
Church weekend	-	-	-	14,430
Speakers' expenses	835	-	835	675
Christianity Explored expenses	173	-	173	139
Evangelism training	11	1,920	1,931	482
Study support (fees)	-	-	-	2,715
Copyright licence	-	-	-	529
Travel expenses	233	-	233	47
Catering & Kitchen expenses	574	-	574	978
Communion supplies	297	-	297	278
Church supplies	1,424	-	1,424	-
Room Hire	111	-	111	-
Flowers	137	-	137	129
	16,928	11,459	28,387	37,860

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2017

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 2017 £	Total 2016 £
<i>Individuals</i>				
Mr. & Mrs. R. Jack	260	15,849	16,109	5,296
Mrs. G. McKenzie	130	1,330	1,460	1,330
Mr & Mrs A McKinnon	-	5,188	5,188	6,202
Mrs. J. McKinnon	75	-	75	85
D. Paul	260	2,592	2,852	4,194
Mr & Mrs D. Robertson	-	-	-	2,644
Miss A. Smith	260	3,045	3,305	4,384
A. Macdonald	120	-	120	-
Mr & Mrs R. Cawston	130	500	630	130
Liz Greig	130	500	630	250
J. Hamill	-	-	-	50
D. Jack	-	-	-	250
Mr & Mrs S. Lawson	130	1,184	1,314	85
D. Rackham	-	-	-	25
E. Reigne	-	-	-	250
Others	13	-	13	99
J. Armstrong	125	-	125	-
R. Harris	500	-	500	-
I. Robertson	130	400	530	-
I. Siluka	-	800	800	-
Sub-Total	2,263	31,388	33,651	25,274

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2017

6. National and Overseas Ministries (Continued)

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<i>Ministries / Organisations</i>				
Barnabas Fund	-	250	250	-
Beatson Cancer Charity	546	-	546	-
Brisbane Evangelical Church, Largs	50	-	50	-
Christians Against Poverty	1,392	-	1,392	-
Christian Institute	-	500	500	-
Christian Witness to Israel	-	250	250	-
Christianity Explored	-	500	500	-
Cornhill Glasgow	-	250	250	-
Contagious Bible	-	1,000	1,000	-
Caledonian University Christian Union	-	250	250	-
Echoes of Service	-	350	350	-
Edinburgh University Christian Union	-	100	100	-
FIEC	-	1,133	1,133	-
First Serve (Echoes of Service)	-	250	250	-
Glasgow City Mission	-	500	500	-
Gospel Literature Outreach	-	750	750	-
Hope for Glasgow	-	1,000	1,000	-
Interlink	-	1,100	1,100	-
Moshi Christian Children's Centre	-	1,333	1,333	-
MAF	-	250	250	-
Navigators	-	100	100	-
Operation Mobilisation UK	-	250	250	-
Sat-7	-	250	250	-
Scripture Union Scotland	-	872	872	-
Strathclyde University Christian Union	-	100	100	-
Street Connect	-	244	244	-
Tearfund	-	-	-	1,000
U.C.C.F.	-	300	300	-
West of Scotland Gospel Partnership	-	250	250	-
Sub-Total	1,988	12,132	14,120	1,000
Total	4,251	43,520	47,771	26,274

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2017

7. Property and Resources

	General Fund £	Restricted Funds £	Total 2017 £	Total 2016 £
Water rates	1,288		1,288	1,198
Electricity	1,910	-	1,910	2,126
Gas	2,906	-	2,906	2,926
Ground rent	1,140	-	1,140	1,140
Security alarm	439	-	439	902
Fire extinguisher	-	49	49	522
Gardening	285	-	285	505
Property repairs	1,519	1,443	2,962	6,447
Music Equipment	868	-	868	144
Insurance	2,461	-	2,461	2,375
Printing and stationery	1,565	-	1,565	1,061
Telephone	1,161	-	1,161	1,203
Refuse collection	-	635	635	433
I.T. costs	1,557	-	1,557	2,588
Legal Fees	631	-	631	2,958
Advertising and Promotion	1,598	-	1,598	-
General expenses	16	-	16	1,495
Bookkeeping fees	720	-	720	920
	20,064	2,127	22,191	28,943

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 £5,748 (2016 - £1,702)

10. Trustees' Remuneration and Related Party Transactions

No Trustees or any persons connected with them received any remuneration or reimbursed expenses during the year (2016 - Nil)

As indicated in Note 6 on page 10, Mr and Mrs Allan McKinnon received financial support of £5,188 (2016 - £6,202) 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 2017 and received a gross salary of £8,353 in her role as the CAP Centre Manager.

Greenview Evangelical Church

Notes to the Accounts for the Year Ended 31 December 2017

11. Restricted Funds	Balance at				Balance at
	01.01.17	Receipts	Payments	Transfers	31.12.17
	£	£	£	£	£
Missionary Fund	-	31,221	(43,020)	11,799	-
Building & Maintenance Fund	41,432	6,603	(2,127)	-	45,908
Tots & Co. Fund	496	933	(1,115)	(84)	230
Crafts & Things Fund	(546)	-	-	546	-
Coffee Break Community Café Fund	3,602	7,914	(6,284)	(294)	4,938
Mission & Training Fund	2,310	78	(2,420)	32	-
CAP Clients Fund	1,418	3,000	(2,140)	-	2,278
	48,712	49,749	(57,106)	11,999	53,354

Explanation of Funds:

The *Missionary Fund* is used to provide financial support for those engaged in missionary activities, and includes the monthly offerings that are usually uplifted for missionaries and mission agencies on Sunday mornings and Thursday evenings.

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 *Crafts & Things Fund* represents funds arising from the Sale and Coffee Morning and their disbursement to missionaries. The Fund was closed at 31 December 2017.

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.