

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
DOWANVALE FREE CHURCH OF SCOTLAND**

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DOWANVALE FREE CHURCH OF SCOTLAND
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For The Year Ended 31 December 2019

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DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as 1 in London and 5 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time college in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

Dowanvale Free Church of Scotland is a congregation of the Free Church of Scotland working towards the common aims set out above. It is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church.

The congregation is authorised by the Church to have a minister paid from the central funds of the Church.

The congregation owns the following properties: Church buildings at 35 Dowanhill Street, Glasgow and 9 Silk Street Paisley, the manse property at 9 Laurel Park, Jordanhill and land at 116 Invercanny Drive, Drumchapel, Glasgow.

The manse property at 17 Strathcarron Drive, Paisley was sold in July 2019.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Glasgow & Argyll.

Significant activities

During the year, the Church met regularly for worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the Free Church of Scotland both spiritually and financially.

Grantmaking

The congregation makes grants from its gift income to individuals and organisations whose aims are compatible with the congregation's objectives.

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements and Performance

During the year, the Church in Downvale and Paisley met regularly for worship with two services on a Sunday and Prayer meeting on Wednesday evening and carried out various activities in pursuit of the above stated aims. Kilmacolm met regularly for worship on each Sunday morning and Thursday evenings.

The congregation continued as an active supporter of the Free Church of Scotland both spiritually and financially with Kilmacolm supporting the work of Missions.

Significant highlights, events and developments of note in the year include the following: -

The congregational administrator/youth worker continued in post throughout 2019 and we are grateful for her selfless devotion to the task. She has become embedded in the local community providing support to local families.

Outreach to the local community was continued throughout the year via the Youth Club for 8-16 year olds and Top Tots for infant children; both initiatives continue to be well supported.

The Christianity Explored course was held in the first quarter of the year and is much appreciated by those who attend.

The Sunday School and creche attendance hovers around an attendance of 40 children each Sunday in Downvale. Kilmacolm congregation is growing and suitable space is at a premium.

Fellowship evenings held after the evening service on the last Sunday of each month were well attended and we are grateful to those who share their experiences with the congregation.

A special thanks is due to all who have contributed so much by way of time, energy and resources to supporting the work of the church - some of this work can be seen in the open but we also have people contributing quietly and requesting anonymity. The hospitality arrangements are second to none and the women in the congregation are to be particularly commended for their support at a wide range of gatherings in the church.

The strong student/youth presence in the congregation is reflected in a lively and active youth fellowship.

The congregation continues to give very generously for special collections with £4,903 donated to various causes.

FINANCIAL REVIEW

Financial position

The financial statements for the year are set out in pages 6 to 17. The Statement of Financial Activities on page 6 reflects net incoming resources of £52,901 (2018, £19,173).

Principal funding sources

The congregation receives its funding by way of weekly/monthly offerings and gift aid donations.

Reserves policy

The main commitment against the congregation's general fund is its financial contribution to the funds of the Free Church of Scotland. The unrestricted funds were assessed as providing a sufficient balance to meet on-going opening commitments in the new year.

Total reserves, including balances on restricted funds but excluding the book value of fixed assets amounted to £430,338 (2018, £156,862).

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Dowanvale Free Church of Scotland is established by Constitution.

Trustees and Office Bearers

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' court). The Deacons' Court's specific function relates to the material and financial business of the congregation, whereas Elders are charged with the general and spiritual oversight of the congregation (it is accepted practice for the Minister and Elders to also be in membership of the Deacons' Court}. Under charity law the Deacons' Court are deemed to be the Trustees of the Congregation. (This is distinct from the role of congregational trustees responsible only for holding property in trust).

Congregational Trustees

For holding property: S Mackenzie, M Mackenzie, G MacRae, M McCormick.

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. 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 as well as their responsibility as Elder or Deacon.

Risk management

The Trustees assess the major risks to which the congregation is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038274

Principal address

35 Dowanhill Street
Partick
Glasgow
G11 5QR

DOWANVALE FREE CHURCH OF SCOTLAND

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2019**

Trustees

The Deacons' Court (the Trustees) who served during the year were as follows :-

Elders :

J Mackenzie
A N Morrison
A Macleod
A Morrison
R Morrison
J Macdonald
S Mackenzie
D Thomson - resigned May 2019
I Gray - resigned June 2019
M Hunt - resigned August 2019

Deacons

M Morrison
M Mackenzie
N Morrison
G Macrae
D Smith
E Smith
A Blair
M MacCormick
A Macmillan

Minister

Rev K Macleod

Independent Examiner

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

Approved by order of the board of trustees on 1 September 2020 and signed on its behalf by:

A Macmillan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DOWANVALE FREE CHURCH OF SCOTLAND**

I report on the accounts for the year ended 31 December 2019 set out on pages six to fourteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(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.

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

1 September 2020

DOWANVALE FREE CHURCH OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		181,604	23,431	205,035	228,482
Other trading activities	2	1,167	-	1,167	3,375
Investment income	3	1,391	-	1,391	67
Other income		34,034	-	34,034	-
Total		218,196	23,431	241,627	231,924
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		179,717	9,009	188,726	212,751
NET INCOME		38,479	14,422	52,901	19,173
Transfers between funds	11	(250,874)	250,874	-	-
Net movement in funds		(212,395)	265,296	52,901	19,173
RECONCILIATION OF FUNDS					
Total funds brought forward		614,757	59,341	674,098	654,925
TOTAL FUNDS CARRIED FORWARD		402,362	324,637	726,999	674,098

The notes form part of these financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

**BALANCE SHEET
31 December 2019**

	Notes	31.12.19 £	31.12.18 £
FIXED ASSETS			
Tangible assets	7	296,661	517,236
CURRENT ASSETS			
Debtors	8	293,875	13,036
Cash at bank and in hand		164,043	158,721
		457,918	171,757
CREDITORS			
Amounts falling due within one year	9	(27,580)	(14,895)
NET CURRENT ASSETS		430,338	156,862
TOTAL ASSETS LESS CURRENT LIABILITIES		726,999	674,098
NET ASSETS		726,999	674,098
FUNDS	11		
Unrestricted funds		402,362	614,757
Restricted funds		324,637	59,341
TOTAL FUNDS		726,999	674,098

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2020 and were signed on its behalf by:

A Macmillan - Trustee

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 December 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 in 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.

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.

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.

Tangible fixed assets

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

Freehold property	- 0% on cost
Improvements to property	- 10% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 25% on cost

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.

Designated funds represent unrestricted funds which have been earmarked by the trustees for particular purposes.

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

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

2. OTHER TRADING ACTIVITIES

	31.12.19	31.12.18
	£	£
WFM Fundraising	1,167	1,738
Downavale Cafe	-	1,637
	<u>1,167</u>	<u>3,375</u>

3. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Bank Interest	76	67
Other interest	1,315	-
	<u>1,391</u>	<u>67</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration of £2,346 (2018, £2,346) was paid to N Morrison, a trustee, for services rendered.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

5. STAFF COSTS

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

	31.12.19	31.12.18
Staff	<u>4</u>	<u>4</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,381	50,101	228,482
Other trading activities	1,637	1,738	3,375
Investment income	67	-	67
	<u>180,085</u>	<u>51,839</u>	<u>231,924</u>
Total			
 EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	168,067	44,684	212,751
	<u>12,018</u>	<u>7,155</u>	<u>19,173</u>
NET INCOME			

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	602,739	52,186	654,925
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>614,757</u>	<u>59,341</u>	<u>674,098</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST					
At 1 January 2019	502,550	10,240	22,651	20,165	555,606
Additions	-	-	949	-	949
Disposals	(216,000)	-	-	-	(216,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	286,550	10,240	23,600	20,165	340,555
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 January 2019	-	5,120	13,252	19,998	38,370
Charge for year	-	1,024	4,333	167	5,524
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	-	6,144	17,585	20,165	43,894
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2019	<u>286,550</u>	<u>4,096</u>	<u>6,015</u>	<u>-</u>	<u>296,661</u>
At 31 December 2018	<u>502,550</u>	<u>5,120</u>	<u>9,399</u>	<u>167</u>	<u>517,236</u>

Freehold property in the balance sheet is largely accounted for by the manse property at 19 Laurel Park Close, Glasgow which is stated at cost. The manse property at 17 Strathcarron Drive, Paisley was sold in the year to 31 December 2019.

The Church building at 35 Dowanhill Street and the Minister's manse at 19 Laurel Park are the property of the congregation.

The church property at 9 Silk Street, Paisley and a plot of land at 116 Invercanny Drive, Glasgow also belong to the congregation but are held under the terms of the Free Church's model Trust deed which places some restrictions on the management of the property.

The property at 35 Dowanhill Street was purchased in 1935 for £1,250. The Paisley church building was built in 1961 at a cost of approximately £4,650 on a plot of land purchased for £650. This does not provide any meaningful guide to the current value of these buildings and is stated for information only.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.19		31.12.18
			£		£
	Other debtors		<u>293,875</u>		<u>13,036</u>
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.19		31.12.18
			£		£
	Other creditors		<u>27,580</u>		<u>14,895</u>
10.	ANALYSIS OF NET ASSETS BETWEEN FUNDS		31.12.19		31.12.18
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
	Fixed assets	296,661	-	296,661	517,236
	Current assets	133,281	324,637	457,918	171,757
	Current liabilities	(27,580)	-	(27,580)	(14,895)
		<u>402,362</u>	<u>324,637</u>	<u>726,999</u>	<u>674,098</u>
11.	MOVEMENT IN FUNDS				
		At 1.1.19	Net	Transfers	At
		£	movement	between	31.12.19
			in funds	funds	£
			£	£	
	Unrestricted funds				
	General fund	58,619	35,781	(34,874)	59,526
	Assets Fund	502,550	-	(216,000)	286,550
	Fabric Fund	53,588	2,698	-	56,286
		<u>614,757</u>	<u>38,479</u>	<u>(250,874)</u>	<u>402,362</u>
	Restricted funds				
	WFM Fund	386	-	-	386
	Grace Church	58,955	14,422	-	73,377
	Mission Work Fund	-	-	250,874	250,874
		<u>59,341</u>	<u>14,422</u>	<u>250,874</u>	<u>324,637</u>
	TOTAL FUNDS	<u>674,098</u>	<u>52,901</u>	<u>-</u>	<u>726,999</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,415	(175,634)	35,781
Fabric Fund	6,781	(4,083)	2,698
	218,196	(179,717)	38,479
Restricted funds			
Grace Church	23,431	(9,009)	14,422
TOTAL FUNDS	241,627	(188,726)	52,901

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	24,693	33,926	58,619
Assets Fund	502,550	-	502,550
Fabric Fund	75,496	(21,908)	53,588
	602,739	12,018	614,757
Restricted funds			
WFM Fund	456	(70)	386
Grace Church	37,654	21,301	58,955
Local Mission	14,076	(14,076)	-
	52,186	7,155	59,341
TOTAL FUNDS	654,925	19,173	674,098

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

11. 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	180,085	(146,159)	33,926
Fabric Fund	-	(21,908)	(21,908)
	180,085	(168,067)	12,018
Restricted funds			
Fabric Fund	9,429	(9,429)	-
WFM Fund	1,738	(1,808)	(70)
Grace Church	26,903	(5,602)	21,301
Local Mission	13,769	(27,845)	(14,076)
	51,839	(44,684)	7,155
TOTAL FUNDS	231,924	(212,751)	19,173

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Assets Fund represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash.

The unrestricted Fabric Fund represents the balance of the surpluses generated from disposal of properties in prior years which trustees agreed to designate as part of overall congregational Fabric Funds and any deficit from the Restricted Fabric Fund.

The restricted Fabric Fund represents monies received from contributors to fund the on-going running and maintenance costs for congregational properties.

The WFM Fund represents monies generated by the fund - raising activities of the ladies of the congregation and earmarked to support the denomination's annual WFM project and other missionary activities .During the year this fund was transferred to the General Fund.

The Grace Church Fund represents monies held on behalf of Grace Church, Kilmacolm.

The Local Mission Fund represents monies donated to advance the work of the Church in the local area.

The Mission Work Fund represents the proceeds from the sale of 17 Strathcarron Drive, Paisley. The funds are held by the Central office of the Free Church of Scotland and can only be used by Downavale Free Church for mission work.

Transfers between funds

The proceeds from the sale of 17 Strathcarron Drive, Paisley are held by the Central office of the Free Church of Scotland and can only be used by Downavale Free Church for mission work. As such these proceeds have been transferred to a restricted fund.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2019

11. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

The WFM Fund represents monies generated by the fund - raising activities of the ladies of the congregation and earmarked to support the denomination's annual WFM project and other missionary activities .During the year the balance on this fund was transferred to the General Fund.

12. RELATED PARTY DISCLOSURES

During the year included in donations is £59,554 (2018, £56,755) received without conditions from trustees and their close family members.

During the year payments of £41 (2018, £586) were made to trustees, for services rendered.

During the year a salary of £4,800 (2018, £4,800) was made to a close family member of Rev K Macleod, a trustee, for services rendered.

DOWANVALE FREE CHURCH OF SCOTLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2019**

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Door Collection	16,009	14,867
Freewill Offering	110,270	118,636
Fabric Fund	6,781	9,429
Gift Aid Tax Reclaim	31,098	38,744
Publications	1,065	831
Grace Church	23,431	26,903
Special Collections/Donations	4,473	5,066
Sunday School	57	237
Local Mission	11,851	13,769
	205,035	228,482
Other trading activities		
WFM Fundraising	1,167	1,738
Dowanvale Cafe	-	1,637
	1,167	3,375
Investment income		
Bank Interest	76	67
Other interest	1,315	-
	1,391	67
Other income		
Gain on sale of tangible fixed assets	34,034	-
	34,034	-
Total incoming resources	241,627	231,924
EXPENDITURE		
Charitable activities		
Trustees' Salaries	2,346	2,346
Other Salaries	33,619	24,813
Social Security	2,015	1,441
Pensions	2,600	1,880
Contribution to Central Funds	83,401	89,413
Presbytery Expenses	3,419	5,592
Publications (Magazines)	2,238	2,516
S.School/Church Camps etc	781	1,830
Youth Club Supplies	288	621
Youth Fellowship	425	577
Mother & Toddlers	43	198
Carried forward	131,175	131,227

This page does not form part of the statutory financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2019**

	31.12.19 £	31.12.18 £
Charitable activities		
Brought forward	131,175	131,227
Stationery & Postage	1,686	1,272
Church Telephone/Website	2,034	1,752
Paisley Video Link	1,776	1,739
Dowanvale Cafe	-	1,666
Catering/kitchen supplies etc	1,925	2,107
Minister's Mileage Allowance	464	837
Miscellaneous Expenses	706	579
Cleaning Materials	714	564
Salary Administration	260	463
Depreciation - Property Improvements	1,024	1,024
Depreciation - Fixtures & Fittings	167	279
Depreciation - Equipment	4,333	4,548
Heat & Light	9,464	8,254
Council Tax & Water Rates	6,151	6,790
Insurance	5,699	5,121
Repairs & Maintenance	4,083	17,962
WFM	1,047	1,808
Grace Church Expenses	9,009	5,529
Donations	4,903	15,611
Training	500	2,401
Mercy Mission	116	-
Outreach	224	-
	187,460	211,533
Support costs		
Governance costs		
Accountancy	1,266	1,218
Total resources expended	188,726	212,751
Net income	52,901	19,173

This page does not form part of the statutory financial statements