

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
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 2020

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DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 seminary 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.

At 31 December 2020 the congregation owned 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. Since the year end but before the date of this report the church building at Paisley and the land at Drumchapel have been sold.

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 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements and Performance

Until March 2020 the Church in Downavale met regularly for worship with two services on a Sunday and a Prayer meeting on Wednesday evening and carried out various activities in pursuit of the above stated aims. From March and for the rest of the year as restrictions were imposed because of the Covid 19 pandemic the Sunday services were transmitted on You Tube and the congregation met each Wednesday evening by Zoom for the Prayer Meeting. Restrictions were lifted during the year and for a time we were allowed up to 50 people to attend Sunday morning services. Kilmacolm met regularly for worship on each Sunday morning and Thursday evenings until March 2020.

The congregation continued as an active supporter of the Free Church of Scotland both spiritually and financially.

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

The congregational administrator/youth worker continued in post throughout 2020 and we are grateful for her selfless devotion to the task. She has become embedded in the local community providing support to local families.

We were able to take on a ladies and family worker, working part time to support our minister and the youth worker and she has been very active supporting the congregation and leading the ladies bible study each week.

Outreach to the local community was continued throughout the year via the youth worker and family worker and good connections have been made with local schools and groups. Unfortunately the Youth Club for 8-16 year olds and Top Tots for infant children had to be suspended during lock down.

This year we maintained a small food bank to help the most needy in our community and we are grateful to the many people who keep the stores well stocked.

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

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 congregation continues to give very generously for special collections with £7,600 (£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 £28,711 (2019, £52,901).

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 £463,783 (2019, £430,338).

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2020

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 2020**

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 Mclelland - appointed September 2020
G Macrae - appointed September 2020
C Macdonald - appointed September 2020

Deacons

M Morrison
M Mackenzie
N Morrison
G Macrae - resigned September 2020
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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 4 June 2021 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 2020 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
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4 June 2021

DOWANVALE FREE CHURCH OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		177,048	21,071	198,119	205,035
Charitable activities					
Grant income		1,044	-	1,044	-
Other trading activities	2	-	-	-	1,167
Investment income	3	2,221	-	2,221	1,391
Other income		-	-	-	34,034
Total		180,313	21,071	201,384	241,627
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		168,176	4,497	172,673	188,726
NET INCOME		12,137	16,574	28,711	52,901
Transfers between funds	11	40,000	(40,000)	-	-
Net movement in funds		52,137	(23,426)	28,711	52,901
RECONCILIATION OF FUNDS					
Total funds brought forward		402,362	324,637	726,999	674,098
TOTAL FUNDS CARRIED FORWARD		454,499	301,211	755,710	726,999

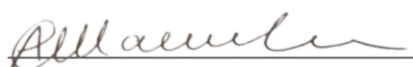
The notes form part of these financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

**BALANCE SHEET
31 December 2020**

	Notes	31.12.20 £	31.12.19 £
FIXED ASSETS			
Tangible assets	7	291,927	296,661
CURRENT ASSETS			
Debtors	8	255,094	293,875
Cash at bank and in hand		<u>221,474</u>	<u>164,043</u>
		476,568	457,918
CREDITORS			
Amounts falling due within one year	9	(12,785)	(27,580)
		<u>463,783</u>	<u>430,338</u>
NET CURRENT ASSETS			
		755,710	726,999
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>755,710</u>	<u>726,999</u>
NET ASSETS			
		<u>755,710</u>	<u>726,999</u>
FUNDS	11		
Unrestricted funds		454,499	402,362
Restricted funds		<u>301,211</u>	<u>324,637</u>
TOTAL FUNDS		<u>755,710</u>	<u>726,999</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2021 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 2020

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.

Government grants

Government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the asset to which they relate or twenty years, whichever is shorter. Government grants in respect of revenue expenditure are credited to the profit and loss account in the year to which they relate.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
WFM Fundraising	<u><u>-</u></u>	<u><u>1,167</u></u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Bank Interest	53	76
Other Interest	<u>2,168</u>	<u>1,315</u>
	<u><u>2,221</u></u>	<u><u>1,391</u></u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration of £2,346 (2019, £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 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

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

	31.12.20	31.12.19
Staff	<u><u>4</u></u>	<u><u>4</u></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	181,604	23,431	205,035
Other trading activities	1,167	-	1,167
Investment income	1,391	-	1,391
Other income	<u>34,034</u>	<u>-</u>	<u>34,034</u>
Total	218,196	23,431	241,627
 EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	179,717	9,009	188,726
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	38,479	14,422	52,901
Transfers between funds	<u>(250,874)</u>	<u>250,874</u>	<u>-</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(212,395)	265,296	52,901
RECONCILIATION OF FUNDS			
Total funds brought forward	614,757	59,341	674,098
	<u>614,757</u>	<u>59,341</u>	<u>674,098</u>
TOTAL FUNDS CARRIED FORWARD	<u>402,362</u>	<u>324,637</u>	<u>726,999</u>

7. TANGIBLE FIXED ASSETS	Freehold property £	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST					
At 1 January 2020	286,550	10,240	23,600	20,165	340,555
Additions	-	-	832	-	832
Disposals	-	-	-	(450)	(450)
	<u>286,550</u>	<u>10,240</u>	<u>24,432</u>	<u>19,715</u>	<u>340,937</u>
At 31 December 2020	<u>286,550</u>	<u>10,240</u>	<u>24,432</u>	<u>19,715</u>	<u>340,937</u>
DEPRECIATION					
At 1 January 2020	-	6,144	17,585	20,165	43,894
Charge for year	-	1,024	4,542	-	5,566
Eliminated on disposal	-	-	-	(450)	(450)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(450)</u>	<u>(450)</u>
At 31 December 2020	<u>-</u>	<u>7,168</u>	<u>22,127</u>	<u>19,715</u>	<u>49,010</u>
NET BOOK VALUE					
At 31 December 2020	<u>286,550</u>	<u>3,072</u>	<u>2,305</u>	<u>-</u>	<u>291,927</u>
At 31 December 2019	<u>286,550</u>	<u>4,096</u>	<u>6,015</u>	<u>-</u>	<u>296,661</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 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 2020

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.20		31.12.19
			£		£
	Other debtors		<u>255,094</u>		<u>293,875</u>
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.20		31.12.19
			£		£
	Other creditors		<u>12,785</u>		<u>27,580</u>
10.	ANALYSIS OF NET ASSETS BETWEEN FUNDS		31.12.20		31.12.19
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
	Fixed assets	291,927	-	291,927	296,661
	Current assets	175,357	301,211	476,568	457,918
	Current liabilities	<u>(12,785)</u>	<u>-</u>	<u>(12,785)</u>	<u>(27,580)</u>
		<u>454,499</u>	<u>301,211</u>	<u>755,710</u>	<u>726,999</u>
11.	MOVEMENT IN FUNDS				
		At 1.1.20	Net	Transfers	At
		£	movement	between	31.12.20
			in funds	funds	£
			£	£	
	Unrestricted funds				
	General fund	59,526	12,137	40,000	111,663
	Assets Fund	286,550	-	-	286,550
	Fabric Fund	<u>56,286</u>	<u>-</u>	<u>-</u>	<u>56,286</u>
		402,362	12,137	40,000	454,499
	Restricted funds				
	Fabric Fund	-	2,691	-	2,691
	WFM Fund	386	(386)	-	-
	Grace Church	73,377	14,269	-	87,646
	Mission Work Fund	<u>250,874</u>	<u>-</u>	<u>(40,000)</u>	<u>210,874</u>
		<u>324,637</u>	<u>16,574</u>	<u>(40,000)</u>	<u>301,211</u>
	TOTAL FUNDS	<u>726,999</u>	<u>28,711</u>	<u>-</u>	<u>755,710</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

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	180,313	(168,176)	12,137
Restricted funds			
Fabric Fund	5,309	(2,618)	2,691
WFM Fund	-	(386)	(386)
Grace Church	15,762	(1,493)	14,269
	<u>21,071</u>	<u>(4,497)</u>	<u>16,574</u>
TOTAL FUNDS	<u>201,384</u>	<u>(172,673)</u>	<u>28,711</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	58,619	35,781	(34,874)	59,526
Assets Fund	502,550	-	(216,000)	286,550
Fabric Fund	<u>53,588</u>	<u>2,698</u>	-	<u>56,286</u>
	614,757	38,479	(250,874)	402,362
Restricted funds				
WFM Fund	386	-	-	386
Grace Church	58,955	14,422	-	73,377
Mission Work Fund	<u>-</u>	<u>-</u>	<u>250,874</u>	<u>250,874</u>
	<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 2020

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	211,415	(175,634)	35,781
Fabric Fund	<u>6,781</u>	<u>(4,083)</u>	<u>2,698</u>
	218,196	(179,717)	38,479
Restricted funds			
Grace Church	23,431	(9,009)	14,422
	<u>241,627</u>	<u>(188,726)</u>	<u>52,901</u>

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.

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 in 2019 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. A transfer of £40,000 was made from this fund to the general fund in 2020 to reflect the cumulative cost of improvements made to the property before the sale.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

12. RELATED PARTY DISCLOSURES

During the year included in donations is £66,585 (2019, £59,554) received without conditions from trustees and their close family members.

During the year payments of £0 (2019, £41) were made to trustees, for services rendered.

During the year a salary of £1,200 (2019, £4,800) was made to a close family member of Rev K Macleod, a trustee, for services rendered.

13. POST BALANCE SHEET EVENTS

Since the year end the church building at Paisley and the land at Drumchapel have been sold.

DOWANVALE FREE CHURCH OF SCOTLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2020**

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Door Collection	5,571	16,009
Freewill Offering	118,361	110,270
Fabric Fund	5,309	6,781
Gift Aid Tax Reclaim	31,496	31,098
Publications	318	1,065
Grace Church	15,762	23,431
Special Collections/Donations	10,498	4,473
Sunday School	-	57
Local Mission	10,329	11,851
Recharge income	475	-
	<u>198,119</u>	<u>205,035</u>
Other trading activities		
WFM Fundraising	-	1,167
Investment income		
Bank Interest	53	76
Other Interest	2,168	1,315
	<u>2,221</u>	<u>1,391</u>
Charitable activities		
Grants	1,044	-
Other income		
Gain on sale of tangible fixed assets	-	34,034
	<u>201,384</u>	<u>241,627</u>
EXPENDITURE		
Charitable activities		
Trustees' Salaries	2,346	2,346
Other Salaries	35,361	33,619
Social Security	2,110	2,015
Pensions	3,060	2,600
Contribution to Central Funds	83,545	83,401
Presbytery Expenses	810	3,419
Publications (Magazines)	1,259	2,238
S.School/Church Camps etc	1,557	781
Youth Club Supplies	257	288
Youth Fellowship	103	425
Mother & Toddlers	77	43
Carried forward	130,485	131,175

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 2020**

	31.12.20	31.12.19
	£	£
Charitable activities		
Brought forward	130,485	131,175
Stationery & Postage	1,643	1,686
Church Telephone/Website	1,478	2,034
Paisley Video Link	-	1,776
Catering/kitchen supplies etc	307	1,925
Minister's Mileage Allowance	(300)	464
Miscellaneous Expenses	1,010	706
Cleaning Materials	214	714
Salary Administration	245	260
Depreciation - Property Improvements	1,024	1,024
Depreciation - Fixtures & Fittings	-	167
Depreciation - Equipment	4,542	4,333
Heat & Light	8,177	9,464
Council Tax & Water Rates	3,052	6,151
Insurance	5,838	5,699
Repairs & Maintenance	2,618	4,083
WFM	-	1,047
Grace Church Expenses	1,493	9,009
Donations	7,600	4,903
Training	-	500
Mercy Mission	1,177	116
Outreach	-	224
Professional Fees	780	-
	171,383	187,460
Support costs		
Governance costs		
Accountancy	1,290	1,266
Total resources expended	172,673	188,726
Net income	28,711	52,901