

Scottish Charity Number: SC043281
Scottish Company Registration Number: SC426799

Gilcomston Church
(formerly The Gilcomston Trust)
(a company limited by guarantee)

Annual Report and Financial Statements
for the year ended 31 December 2018

Gilcomston Church

Contents

	Page
Report of the Trustees	1
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statement	9

Gilcomston Church

Report of the Trustees for the year ended 31 December 2018

The trustees (who are also Directors) present their annual directors' report and financial statements of the charity for the year ended 31 December 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, the Memorandum and Articles of Association, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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) published on 16 July 2014.

Objectives and Activities

- to advance the Christian religion for the public benefit, particularly in the evangelical reformed tradition, locally in Aberdeen and throughout the world,
- to promote the advancement of education for the public benefit, particularly in the understanding of the evangelical reformed Christian religion, and
- to relieve poverty and suffering for the public benefit.

Policies adopted to further the objects of the charity

In pursuance of the object of advancing the Christian religion, the charity has undertaken to administer the funds of the church. They employ, on behalf of the church, members of staff who work for the church. They were renting the church building for use by the church, until 31 March 2017 when they then purchased the building for a cost of £750,000.

The Trustees allocate a part of the income to the support of overseas mission which includes people that the Church specifically supports and to the relief of poverty in Aberdeen or more widely. The Trustees will consider giving support to the work of Christian training colleges or other institutions engaged in Christian education both in Scotland and elsewhere, or to organisations engaged in the preparation or distribution of materials which promote understanding of the evangelical reformed Christian religion. The charity is primarily committed to paying the bills of the Church, salaries and related costs.

Review of our Achievement and Performance

Since 6 March 2013 the charity has had the legal and administrative responsibilities associated with the funding and day by day operation of Gilcomston Church.

At the end of 2018 5 staff were employed by the charity, representing the full time equivalent of 3 staff.

The charity is dependent for its income on voluntary charitable donations received from members of the public, most of whom are members or regular attenders of Gilcomston Church.

During the year the charity was able to make various charitable donations in line with the above policies. Unrestricted funds available to the charity have been used to support the activities of Gilcomston Church and have been sufficient for that purpose. The charity has, moreover, received restricted income given for purposes which accord with the objects of the charity: such income will be disbursed fully in accordance with the restrictions imposed by individual donors.

The charity holds no investments but does receive bank interest.

Gilcomston Church

Report of the Trustees for the year ended 31 December 2018

Review of our Achievement and Performance (cont'd)

Since 2013 much work has gone into ensuring that Gilcomston Church has a stable and secure platform for pursuing the objectives of the charity in a way that will enlarge the scope and effect of its activities.

Over the past year there have been many encouragements in the weekly pattern of regular activities - including the services of worship on Sundays (morning and evening) and Tuesday (lunchtime), and the various ways in which the church engages with the local community in Aberdeen: the significant growth of our 'mainly music' event each Wednesday, along with the similar Toddlers group on a Friday, and our CafePlus for the over 55s on a Wednesday afternoon - all these (as well as our outreach activities on a Thursday lunchtime and a Saturday night) have afforded opportunities for contact with, and have made provision for the needs of, the local community.

The church is committed to developing such links into the community and is very aware of the increasingly important role that the charitable sector plays in the welfare of a city today.

One key component of the charity's strategy going forward has seen the church intent on building strong ties with other churches which share the same core convictions. Over the past year in conjunction with Hebron Evangelical Church and Deeside Christian Fellowship, we have developed and launched a 2-year foundational training course: we will be working to consolidate this initiative and expand its scope and value.

In a similar vein, and in line with our objectives, we have worked with other church leaders to relaunch a monthly Prayer Lunch for evangelical church leaders, using our premises on Union Street as the regular venue for this: this, too, is an important means of building strong ties with other churches, which we see as vital for the pursuit of our objectives, and it is, accordingly, another area of activity which we are keen to develop.

In addition, we have been working to hone our pattern of pastoral ministry with a view to encouraging and supporting the members of the church and the better equipping them for the variety of ways in which their gifts may be fruitfully used. Again, we anticipate consolidating the work already done in this area of our life with a view to furthering our objectives.

Financial Review

Results for the year

The financial statements for the year are set out in pages 7 to 16. The Statement of Financial Activities on page 7 reflects net incoming resources of £74,285 (2017: £617,805). There was a surplus of £115,725 (2017: £517,242) on the charity's unrestricted funds and a deficit of £41,440 (2017: surplus £100,563) on restricted funds. Total funds amounted to £754,059 (2017: £679,774).

The church building was rented, until 31 March 2017 when they then purchased the building for a cost of £750,000.

Investment powers

The Trustees have powers to open and manage bank accounts, to make investments, to lend or borrow money, and to purchase or acquire property.

Gilcomston Church

Report of the Trustees for the year ended 31 December 2018

Statement on Risk

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees will consider risks to which the Charity may be subject and will introduce procedures to mitigate the possible effects of those risks.

The charity's insurance policy covers the main insurance risks relating to the following: Buildings, Contents, Employers, Public and Products Liability, Loss of Revenue, Charity Trustees Liability and Breach of Professional Duty.

The Trustees have adopted a Health and Safety Policy which is regularly reviewed.

Reserves Policy

The Trustees resolved that an unrestricted sum approximately equivalent to two months' income of £49,500 (2017: £42,700) should be held in general reserves and £50,000 in the building fund to allow for fluctuations in cash flow and to meet one-off urgent and unexpected items of expenditure. At the end of the year the General fund balance amounted to £100,744 (2017: £53,551) and the restricted building fund amounted to £58,257 (2017: £111,693).

Structure, Governance and Management

Gilcomston Church, formerly known as The Gilcomston Trust until 25 August 2017, is a company limited by guarantee (Number SC426799) and is a registered Scottish charity (Number SC043281), governed by its deed of trust.

Trustees and Office Bearers

Rev J R H Middleton was appointed chairman in August 2017. The members of the Leadership Team of the church at any given point in time are the other trustees (and also directors) of Gilcomston Church.

Appointment of Trustees

Those Elders of the Gilcomston Church who are resident in the United Kingdom are the Members of the Company and have responsibility for appointing Trustees.

Reference and Administrative Information

Trustees (also Directors):

- Rev J R H Middleton – Chairman
- Mr A A Cordiner (appointed 06/08/2018)
- Mr B J Gourlay
- Mr R L Howard (resigned 06/08/2018)
- Mr D S Mackenzie
- Mr R K Moon
- Professor A A Rodger
- Mr M J Strudwick

Gilcomston Church

Report of the Trustees for the year ended 31 December 2018

Reference and Administrative Information (cont'd)

Company Secretary: LC Secretaries Limited

Principal Office: Gilcomston Church
Union Street
Aberdeen
AB10 1TP

Registered Office: C/o Ledingham Chalmers
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

Charity Number: SC043281

Company Number: SC426799

Independent Examiner: Jonathan N Innes FCCA
Innes & Partners Limited
Chartered Certified Accountants
9 Ardrross Street
Inverness
IV3 5NN

Bankers: Clydesdale Bank
Aberdeen
AB15 4XU

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Gilcomston Church

Report of the Trustees for the year ended 31 December 2018

Trustees' Responsibilities in relation to the Financial Statements (cont'd)

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

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 11 July 2019 and signed on their behalf by:



Rev J R H Middleton
Trustee/Director

Gilcomston Church

Independent Examiner's Report to the Trustees of Gilcomston Church

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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.

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: ²³.... July 2019

Gilcomston Church

Statement of Financial Activities for the year ended 31 December 2018

(Incorporating Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income					
Donations and Legacies	3	258,507	56,965	315,472	873,970
Charitable Activities	4	8,414	-	8,414	346
Investment income	5	79	148	227	344
Other income	6	30,038	-	30,038	-
Total Income		297,038	57,113	354,151	874,660
Expenditure					
Charitable Activities	7	265,980	13,886	279,866	256,855
Total Expenditure		265,980	13,886	279,866	256,855
Net income/(expenditure) before gains/(losses) on investments					
		31,058	43,227	74,285	617,805
Transfers between funds	15	84,667	(84,667)	-	-
Net Movement in Funds		115,725	(41,440)	74,285	617,805
Reconciliation of Funds					
Total Funds Brought Forward		547,877	131,897	679,774	61,969
Total Funds Carried Forward	15	663,602	90,457	754,059	679,774

Balance Sheet as at 31 December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Fixed Assets					
Tangible assets	11	727,858	-	727,858	744,326
Total Fixed Assets		727,858	-	727,858	744,326
Current Assets					
Debtors	12	42,027	1,601	43,628	43,311
Cash at Bank and in Hand		93,472	94,867	188,339	174,085
Total Current Assets		135,499	96,468	231,967	217,396
Liabilities					
Creditors falling due within one year	13	199,755	6,011	205,766	281,948
Net Current Assets/(Liabilities)		(64,256)	90,457	26,201	(64,552)
Net Assets	14	663,602	90,457	754,059	679,774
The Funds of the Charity					
Restricted Income Funds		-	90,457	90,457	131,897
Unrestricted Funds		663,602	-	663,602	547,877
Total Charity Funds	15	663,602	90,457	754,059	679,774

For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on pages 9 to 16 form part of these accounts.

The accounts were approved by the trustees on 11 July 2019 and signed on their behalf by:



Rev J R H Middleton

Trustee / Director

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

1. Accounting Policies

Basis of Preparation and Assessment of Going Concern

Gilcomston Church, formerly known as The Gilcomston Trust until 25 August 2018, is a company limited by guarantee registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements.

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity constitutes a public benefit entity as defined by FRS 102.

Funds Structure

For the purpose of the Statement of Financial Activities as shown on page 7, funds are defined as follows:

Unrestricted funds comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the company and specified for a restricted purpose within these objects by the donor.

Income Recognition

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Irrecoverable VAT

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

1. Accounting Policies (cont'd)

Tangible Fixed Assets and Depreciation

Fixed assets are capitalised at cost. Depreciation on tangible fixed assets is provided as follows:

Property	2% per annum straight line
Fixtures and equipment	25% per annum straight line

Pensions

The company operates a defined contribution scheme on behalf of its employees. The amount paid into the scheme by the company in the year was £8,703 (2017: £8,576).

2. Related Party Transactions and Trustees' Expenses and Remuneration

No Director received any remuneration or expenses from the charity, except as noted below:

- Andrew Bruce received £nil (2017: £2,196) for his role as organist to 15 August 2017 when he resigned as a trustee.
- Rev J Middleton received £32,886 (2017: £17,300) for his work as the minister from 15 August 2017 when he was appointed as a trustee.

During the year a total of £24,780 (2017: £77,696) was donated to the congregation by the trustees.

During the year, the trustees provided interest free loans to the church totaling £nil (2017: £190,000). The balance due to the trustees at the year end totaled £30,000 (2017: £145,000) and is included in liabilities due within one year in these financial statements.

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

3. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Regular giving:				
Gift aid donations	138,628	27,356	165,984	161,974
Gift aid tax reclaimed	34,657	-	34,657	40,682
Other regular donations	18,174	-	18,174	20,029
Other donations:				
Gift aid donations	20,190	7,290	27,480	523,768
Gift aid tax reclaimed	5,074	6,038	11,112	91,587
Bequests and other donations	41,784	16,281	58,065	35,930
	258,507	56,965	315,472	873,970

Income from donations and legacies was £315,472 (2017: £873,970) of which £258,507 was unrestricted (2017: £255,579) and £56,965 was restricted (2017: £618,391).

4. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Other income	8,414	-	8,414	346
	8,414	-	8,414	346

Income from charitable activities was £8,414 (2017: £346) of which £8,414 was unrestricted (2017: £346) and £nil was restricted (2017: £nil).

5. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Bank Interest	79	148	227	344
	79	148	227	344

Total investment income was £227 (2017: £344) of which £79 was unrestricted (2017: £330) and £148 was restricted (2017: £14).

6. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Spire repairs reimbursement	30,038	-	30,038	-
	30,038	-	30,038	-

Total other income was £30,038 (2017: £nil) of which £30,038 was unrestricted (2017: £nil) and £nil was restricted (2017: £nil).

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

7. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Charitable Expenditure				
Staff costs	112,618	-	112,618	112,707
Rent of building and equipment	-	-	-	15,000
Rent of manse	15,600	-	15,600	16,397
Building and equipment maintenance	7,358	-	7,358	6,268
Spire repairs	33,236	-	33,236	-
Manse council tax	3,586	-	3,586	3,486
Heating and lighting	9,685	-	9,685	11,456
Cleaning costs	1,536	-	1,536	2,440
Outreach	611	-	611	1,485
Pulpit supply	110	-	110	55
Music and other worship services costs	3,209	-	3,209	2,200
Youth and other activities	7,851	120	7,971	3,088
Catering	3,556	100	3,656	3,618
Equipment purchase	570	1,198	1,768	1,091
Depreciation	16,468	-	16,468	16,468
Book and CD purchases	193	-	193	167
Printing and stationery	5,412	-	5,412	5,964
Telephone and internet	1,017	-	1,017	618
Other office expenses	359	-	359	687
Overseas mission (note 18)	24,329	5,633	29,962	31,500
Other Areas of Ministry (note 18)	1,910	6,810	8,720	3,481
Relief of Poverty (note 18)	600	-	600	1,521
Insurance	6,811	-	6,811	7,503
Bank charges	128	25	153	333
Legal fees	5,727	-	5,727	3,322
Examiner's remuneration	3,500	-	3,500	-
Accountancy fees	-	-	-	3,000
Auditor's remuneration	-	-	-	3,000
Total	265,980	13,886	279,866	256,855

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £279,866 (2017: £256,855) of which £265,980 was unrestricted (2017: £246,008) and £13,886 was restricted (2017: £10,847).

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

8. Analysis of Staff Costs	Total 2018 £	Total 2017 £
Salaries and wages	97,888	98,116
Employers National Insurance	6,027	6,015
Pension costs	8,703	8,576
	112,618	112,707

	Total 2018 Number	Total 2017 Number
Ministry and support	5	5
	5	5

This represents full time equivalent of 3 staff (2017: 3). No employee had remuneration including benefits in excess of £60,000 (2017: nil).

9. Net incoming/outgoing resources for the year	Total 2018 £	Total 2017 £
This is stated after charging:		
Depreciation	16,468	16,468
Examiner's remuneration	3,500	-
Accountancy fees	-	3,000
Auditor's remuneration	-	3,000

10. Taxation

No liability to UK Corporation Tax arises in light of the company's charitable status.

11. Tangible Fixed Assets

	Property £	Fixtures & Equipment £	Total £
Cost / Valuation			
As at 1 January 2018	756,320	5,370	761,690
As at 31 December 2018	756,320	5,370	761,690
Depreciation			
As at 1 January 2018	15,126	2,238	17,364
Charge for the year	15,126	1,342	16,468
As at 31 December 2018	30,252	3,580	33,832
Net Book Value			
As at 31 December 2017	741,194	3,132	744,326
As at 31 December 2018	726,068	1,790	727,858

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

12. Analysis of Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Prepayments and accrued income	4,062		4,062	-
Gift Aid Reclaim	14,519	1,601	16,120	43,311
Other Debtors	23,446	-	23,446	-
	42,027	1,601	43,628	43,311

13. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Due within 1 year				
Taxation and Social Security	14,603	-	14,603	11,864
Other Creditors	20,152	6,011	26,163	20,084
Other Loans	165,000	-	165,000	250,000
	199,755	6,011	205,766	281,948

14. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Fixed Assets	727,858	-	727,858	744,326
Current Assets	135,499	96,468	231,967	217,396
Current Liabilities	(199,755)	(6,011)	(205,766)	(281,948)
As at 31 December 2018	663,602	90,457	754,059	679,774

15. Movement in Funds

	As at 01.01.2018 £	Incoming Resources £	Outgoing Resources £	Transfers Gains/Losses £	As at 31.12.2018
Restricted Funds					
Overseas mission	-	16,129	(5,633)	333	10,829
Relief of poverty	1,109	-	-	-	1,109
William Still	19,045	-	-	1	19,046
Other areas of ministry	50	9,395	(8,228)	(1)	1,216
Building	111,693	31,589	(25)	(85,000)	58,257
	131,897	57,113	(13,886)	(84,667)	90,457
Unrestricted Funds					
General	53,551	297,038	(249,512)	(333)	100,744
Fixed Assets	494,326	-	(16,468)	85,000	562,858
	547,877	297,038	(265,980)	84,667	663,602
Total Funds	679,774	354,151	(279,866)	-	754,059

16. Movement in Funds (cont'd)

Fund Purposes:

Restricted Funds:

The Overseas mission fund represents donations made in line with the charity's objectives throughout the world.

The Relief of poverty fund represents donations made to relieve poverty and suffering.

The Other areas of ministry fund represents donations given to support other aspects of Christian ministry in line with the charity's objectives.

The William Still fund represents the balance of a bequest given to the former Gilcomston South Church of Scotland and transferred, on its dissolution, to the Gilcomston Trust to be used at the discretion of the Trustees.

The Building fund represents donations given to fund the purchase of the Church building.

Unrestricted Funds:

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

The Fixed Assets fund represents the net book value of the church's fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

17. Liability of members

The company is limited by guarantee and has no share capital. The liability of each Member in the event of winding up is limited to £1. At 31 December 2018 there were 24 Members (2017: 24).

Gilcomston Church

Notes to the Financial Statements for the year ended 31 December 2018

18. Donations and gifts	Total 2018 £	Total 2017 £
Overseas mission - organisations		
SIM International (UK) - Gunning	4,100	4,000
SIM International (UK) - Paterson	1,500	1,500
SIM International (UK) - Tomlinson	1,500	1,500
SIM International (UK) - Clibborn	1,000	1,000
OMF International (UK) - Robertson	3,500	3,500
OMF International (UK) - Goodman	3,000	3,000
OMF International (UK) - Kendall	2,000	2,000
OMF International (UK) - Knight	1,000	1,000
Mission Aviation Fellowship - Mumford Wycliffe	2,000	2,000
	1,500	1,500
Friends International	1,000	1,000
Indian Village Ministries - Christmas Appeal	-	1,500
Others less than £200 each	150	-
Overseas mission - individuals		
Cesar Lagrimas	5,227	4,120
Jack & Ann Chalk	1,500	2,500
Pastor Von Herbert	100	520
Andrew Keuer	510	860
Tomasz Moledo	375	-
<i>Sub-total</i>	29,962	31,500
Other areas of ministry - organisations		
UCCF	750	1,250
Cruden Trust	-	1,000
Hebron - Holiday Club Books	699	-
Tearfund - Christmas Appeal	2,650	-
Seaton Community Church - Christmas Appeal	3,361	-
Other areas of ministry - individuals		
Ben Traynor	1,020	1,020
Others less than £200 each	240	211
<i>Sub-total</i>	8,720	3,481
Relief of poverty		
Tearfund	-	871
Personal assistance - Aberdeen	-	200
Aberdeen Cyrenians	500	250
Others less than £200 each	100	200
<i>Sub-total</i>	600	1,521
Total donations and gifts	39,282	36,502