

THE SCOTTISH COLLEGE (CONGREGATIONAL AND UNITED REFORMED) SCIO
3/2 Atlantic Chambers, 45 Hope Street, Glasgow G2 2AE
Scottish Charity SC051195

The College Trustees

Chairperson	Myra Rose DipPrimaryEd
Secretary	Revd John Bremner BD MTh
Treasurer	Mark Kirkbride BSc FCIBS

Dr Graham Templeton
Douglas Hay BSc
Revd Craig Jesson BA MA
Revd Sue Kirkbride BSc MTh CertEd
Margaret Higton (Student representative, elected by the ordinand students)
Revd Lindsey H Sanderson MA BD MBA

The College Academic Staff

Revd Dr John McNeil Scott BA BD LLM DMin PgCertEd FRAS FRSA
Principal

Revd Fiona E Bennett BD
College Tutor

Revd Andy Braunston JP BA MA
College Tutor (2022-23)

Professor R Scott Spurlock BA MTh MSc PhD FSA Scot
College Tutor

Revd Dr John W Dyce
BA LLB MA(Ed) MSc MLitt PhD DipAdEd DPSE AdvDipEd Dip Viking Studies FSAScot FCIPD
Emeritus Research Professor of Nordic Theology

Ordinands

Third Year

Roberta Ritson	United Reformed Church Northern Synod Scottish Episcopal Institute
Louise Sanders	United Reformed Church Northern Synod Scottish Episcopal Institute
Lesley Thomson	United Reformed Church Synod of Scotland University of Glasgow

Second Year

Cathy Crosbie	United Reformed Church Synod of Scotland University of Aberdeen
Margaret Higton	United Reformed Church Synod of Scotland University of Aberdeen
Derek McDonald	United Reformed Church Synod of Scotland University of Aberdeen

First Year

Michael Topple	United Reformed Church Eastern Synod University of Glasgow
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ANNUAL REPORT

PRINCIPAL'S INTRODUCTION

As the College pushes forwards in service with 210 years 'on the clock' since its foundation as the Glasgow Theological Academy, this report is offered as the first reflection on College life and work since the assets, students, staff, partnerships and traditions of our learning community transferred to a new corporate form and the **Scottish United Reformed and Congregational College**, a private charitable association, became **The Scottish College (Congregational and United Reformed)**, a Scottish Charitable Incorporated Organisation (SCIO).

The College celebrated this transition at our Annual Service in September 2021, when we were delighted to welcome the Revd Thomas R Wilson, the Minister of Knightswood Congregational Church and Chair of the Congregational Federation in Scotland, as our guest preacher.

Our new constitutional status as a SCIO allows us to give concrete and practical effect to the College's desire to be in relationship with both United Reformed and continuing Congregational churches in Scotland, while respecting the wider partnerships – ecclesiastical and educational - in which the churches and the College are embedded.

Although in close relationship with the United Reformed Church - and its National Synod of Scotland, in particular – the College remains a distinct body. Its Trustees, like those of all independent charitable bodies, are not representatives of any outside interests but charged with furthering our agreed charitable objects:

- a) the education and training of adults for Christian ministry, primarily within the Congregational and United Reformed Churches in Scotland;
- b) the advancement of education among, and the training of, church members [...]; and
- c) the advancement of the Christian religion through publication of materials and promoting public debate aimed at deepening understanding of the Christian faith.

We are grateful that many United Reformed local churches in Scotland have taken the initiative to confirm their association with the College under the new constitutional arrangements. We celebrate the willingness of Congregational Federation local churches to similarly associate as members.

Our desire is to be a community of learning and companionship rooted in the Scottish context where our national conversations give substance and strength to the contributions we make to the wider ecclesial bodies to which we belong.

The College values its status as a recognised centre of training for Ministry of Word and Sacrament of the United Reformed Church and appreciates the resources of collegueship, and of finance, that flow from it.

The 'new college' especially welcomes its 'new member churches' of the Congregational Federation. We ask for your engagement and, when needed, your forgiveness as we seek to draw closer. When we are clumsy, or forgetful of your interests, please let us know and give us the opportunity to do better. This 2022 report details our work for and within the United Reformed Church. As the future unfolds we hope to have increasingly more to say about our engagement with our CF member churches.

This College Annual General Meeting is the first gathering of this type since 2019. Staff, students, trustees and officers – along with all in our local churches – have suffered and endured much. And we have learned a lot.

We meet at a time when most public health restrictions related to the Covid-19 pandemic have been lifted. Yet there continues to be a high prevalence of the virus in our communities, and deaths caused by the disease persist at a concerning rate. Our meeting takes place in 'hybrid format' with members able to participate 'in person' and online – evidence of the new ways of working that we have developed.

Since the 2019 meeting the number of ordinand students has increased from one to seven! The College pays tribute to the forbearance, flexibility and resilience of those training for Ministry of Word and Sacraments. It has not been an easy time to prepare for ministerial service.

Perhaps the greatest challenge has been the uncertainty that has necessarily accompanied all planning - until very recently, it seems. One negative consequence of this has been the difficulty in making elements of the programme for ordinands open to fellow learners in the churches as we have done in the past. We hope that this wider fellowship of learning will be restored and extended as we move into new times.

The period covered by this report began under stringent public health restrictions as a pandemic entered a second year. It ends with Europe falling again under the shadow of war, as the Russian invasion of Ukraine continues. Daily we stand witness to the evil and irresponsible misuse of military might, and to its consequences. This challenges our faith, our judgements, our wisdom and our resilience. We witness to our faith in the God of love and of justice, and seek to persevere in our work - neither averting our eyes from the horror of our times, nor being overcome by it.

EDUCATION FOR MINISTRY 1

This College is recognised by the General Assembly of the United Reformed Church as one of three recognised resource centres for learning for Great Britain. Our charitable objects provide that our primary focus should be equipping people for service in the churches of Scotland. In addition, our recognition by the United Reformed Church's General Assembly requires, invites and challenges the College to ensure that its training pathways for EM1 are available and suitable for ordinands throughout the URC, with particular attention to provision for those residing in Northern England.

The College has been involved in developing training for a new pattern of non-stipendiary ministry, identified as 'Model 4'. Ordinands are trained for this mode largely in their current context of service, with the expectation that they will remain in that sphere of service following ordination.

Since the last Annual Meeting we have been delighted to welcome a student from Eastern Synod, Michael Topple. He joins our two other students from furth of Scotland, Roberta Ritson and Louise Sanders, under the care of Northern Synod. The number of our Synod of Scotland students stands at four: Lesley Thomson, Cathy Crosbie, Margaret Higton and Derek McDonald.

Students

Louise Sanders and **Roberta Ritson** are in their final year of studies with the Scottish Episcopal Institute toward Common Awards qualifications validated by the University of Durham. Louise and Roberta are undertaking placements with St Columba's North Shields (Revd Trevor Jamison) and St John the Evangelist LEP, Kingston Park (Revd Adele Moorhouse). **Michael Topple** is pursuing undergraduate studies with the University of Glasgow and has been on placement at St Ninians's Stonehouse (Revd Stewart Cutler).

Lesley Thomson continues to study for a Bachelor of Divinity degree with the University of Glasgow. She has made her mark both academically and in the community of ordinands from other denominations also studying there. She is on placement at St Mary the Virgin, Hamilton and St Andrew's Uddingston (Scottish Episcopal Churches) under the supervision of the Revd Matthew Little.

Our 'NSM4 students' are **Cathy Crosbie**, **Margaret Higton** and **Derek McDonald**. They have followed studies on the Theology and Religion Flexible Learning Programme with the University of Aberdeen and are developing their experience within and outwith their anticipated context of service under the guidance of their mentors, respectively – the Revds Lindsey Sanderson, Andy Braunston and Susan Henderson.

We are grateful to all of the ordinand students for their perseverance and engagement with the College formational programme and with their placements, as well as with studies through our educational partners. We thank them for the gifts of friendship and wisdom that each brings, as well as the sense of belonging to a church within and beyond Scotland.

Our great thanks go also to those who give of their time, insight and experience as placement supervisors and mentors.

Placements

Practical professional experience is a vital part of initial ministerial education and we are grateful to those ministers, elders and congregations that so willingly and helpfully receive ordinands on placement, particularly in the past year. Service as a Minister of Word and Sacrament is more challenging than ever before, and the need to develop resilience, insight, wisdom, flexibility and judgement has never been greater. Placements give our ministers in training an opportunity to learn from innovative

practice, to engage with a range of contexts, to enter into the rhythm of ministerial life and service, to try out their own ideas, and to practise the skills of ministry. It is good to know that those who receive students very often report that they benefit from having ordinands with them. We acknowledge that changing patterns of ministry are placing additional burdens on both ministers and local leadership and we are glad and grateful that the education of our ordinands remains important to them. This has been an unusually challenging year and we are grateful to all for their support.

We believe that our way of educating – a close relationship to the life of the Church – in whatever situations we face – and drawing on a range of disciplines and perspectives, rooted in a radical tradition, ecumenical in commitment and undertaken primarily through conversation – is one that contributes well to ministerial formation.

Vocations and Candidating

The Church continues to have need of fresh calling to ministry and we look to be partners with congregations in nurturing the gifts of all, some of whom we hope will sense a call to ministry of Word and Sacrament. As other forms of service continue to develop, we are ready to play our part in offering the learning and development opportunities that will be required to the end that all shall play their invited part in the call of God to the whole people of God, expressed in worship, leadership and service.

Following a period of meeting wholly online, the November 2021 General Assembly Assessment Conference for those candidating for Ministry of Word and Sacrament and CRCW ministry was held in person again, and the same arrangement is in place for March 2022.

EDUCATION FOR MINISTRY 2 AND 3

The College co-operates with the **Revds Jenny Mills** (The United Reformed Church's Secretary for Education and Learning) and **Nicola Furley-Smith** (The United Reformed Church's Secretary for Ministries) in support of ministers in their early years through the Education for Ministry 2 phase, currently we have the **Revd Susan Henderson** on this programme. We are grateful to those who act as pastoral advisers for 'young' ministers in this phase. We are aware of increasing pressures of time and commitment and hope that experienced ministers will continue to agree to serve in this role as there are ordinands 'in the pipeline'. The pattern of EM2 provision is expected to shift over the next few years and the College is working with URC Education and Learning, as well as with Synod Moderators and others as scope and responsibility is re-negotiated throughout the United Reformed Church.

Ministers Gatherings and Conferences

A Synod of Scotland ministers' conference was to be held in May 2020 at the Schoenstatt Retreat House. Unfortunately, this had to be postponed on a number of occasions. It is hoped to hold a short residential gathering for ministers in the URC

Synod of Scotland in autumn. This will be in addition to the United Reformed Church's Assembly-wide Gathering for ministers in May 2022 at Yarnfield Park, the attendance charge for which is being shared for Scottish URC ministers between the Synod and the College.

SUPPORTING AND RESOURCING LEARNING

Stepwise

Almost all of the Stepwise resource for discipleship development has been piloted and is now available to the church. The College has been involved through the Principal's engagement on the Stepwise Learning Standards Board. The work of this committee has recently been passed to a newly constituted Stepwise Development Group.

Stepwise is centrally co-ordinated from United Reformed Church House in London and members, ministers and elders are invited to explore the opportunities afforded through this initiative at www.urc.org.uk/stepwise

Eldership, Communion Training and Lay Preaching

The College values greatly its role as provider, partner and encourager of training, initial and ongoing for a wide range of roles in the church. The Principal is always happy to receive requests and suggestions concerning gaps in provision that the College can usefully be involved in filling. We have agreed with the Synod of Scotland Pastoral Committee a schedule for training those authorised to preside at the sacraments. Initial and refresher training will be offered in the early autumn.

We are disappointed that the annual residential consultation for lay preachers at Millport had to be postponed again in 2021. A new residential venue is being sought for this year. The College also administers the continuing education grants scheme for accredited lay preachers, which may be used for attending training events and/or for purchasing books.

The Synod of Scotland Pastoral Committee has responsibility for agreeing the nomination of people proposed by churches in the United Reformed Church to celebrate Holy Communion and baptism in recognised circumstances. The College supports this through the provision of both initial learning, and in refresher learning. We have agreed with the Synod of Scotland Pastoral Committee a schedule for training those authorised to preside at the sacraments. Initial and refresher training will be offered in the early autumn. The College has been pleased to support eldership training in a number of pastorates during the year.

COLLEGE STAFFING AND OFFICERS

Academic Staff

The Revd Lindsey Sanderson finished in her role as a college tutor in July 2021 following seven years' service. Lindsey brought local ministry involvement, significant ecumenical and world church experience, and other wide-ranging gifts to her tutorial role. We are grateful to Lindsey for her service as tutor, for her continuing contribution

to our teaching and for serving as an NSM4 mentor. In addition, Lindsey is a Trustee of the College. For all that she has done and continues to do we are very grateful.

During the year **Professor Scott Spurlock** has continued to support the College through serving as tutor for some of our ordinands. Scott is Professor of Scottish and Early Modern Christianities at Glasgow University. We thank Scott for the energy and commitment he brings to his role with us.

The Revd Fiona Bennett was elected to serve as Moderator of the United Reformed Church's General Assembly for 2022-23. Fortuitously perhaps, before her election the College had already asked her to serve as a tutor (and Fiona agreed). Fiona has engaged actively with the ordinand students and travelled widely to attend College events and learning meetings. She has quickly become a wise, steady and supportive part of the College community and is appreciated not just by students but also her staff colleagues. We are proud that the General Assembly has called Fiona to be its Moderator and offer our support during her year of office, looking forward also to those times after 2023 when she has more time to spend with us.

Over the past few years of pandemic we have appreciated the involvement of the **Revd Andy Braunston** in College life. Andy has taught sessions at College events including sessions on church procedures and trusteeship, as well as theological reflections on slavery. He has been a placement supervisor and an NSM4 mentor. We are delighted that Andy has agreed to join the tutorial team as *locum* tutor to cover Fiona Bennett's reduced availability during her moderatorial year. We have valued his contribution to College life and are grateful indeed to him for agreeing to support the College in this way.

The Revd Dr Jack Dyce is our Emeritus Research Professor of Nordic Studies, working in Nordic regional studies and their contribution to theology and interdisciplinary dialogue. In past years Jack has had a very full schedule speaking at conferences and writing articles for journals and book chapters. We know of and share his sadness that the current public health situation has put paid to many of his plans for the last couple of years. We were grateful to have him join us when we met for a College training event at Greenock during the year.

Trustees and Officers

The ongoing contribution of **Myra Rose**, **the Revd John Bremner** and **Mark Kirkbride** as Chair, Secretary and Treasurer of the College cannot be overestimated. We are grateful to them for their steady leadership. Special thanks are due to Mark for his attention to detail and to managing our finances with care and flair.

During the past year the Officers completed plans to change our governance, which – as noted - involved the College becoming a Scottish Charitable Incorporated Organisation. A reconvened Annual Meeting agreed the necessary constitutional changes to allow the transfer to a new structure. The 'new college' became operational on 1 October 2021.

Good governance is important for our body and we are grateful to all who continue to serve as Trustees. Their forbearance from time to time when meeting arrangements have needed to be altered is noted and appreciated.

ECUMENICAL and ACADEMIC PARTNERS

The Scottish Episcopal Institute has for many years been a significant partner with us in theological education. The partnership continues in initial ministerial education for those ordinands for whom this is the most appropriate pathway, but the collaboration has been diverse and continues to develop beyond the scope of EM1. In particular, the principal has been very happy to be involved in joint training of placement supervisors and theological dialogues. He also offered a United Reformed Church option for one of the Common Awards courses in the last academic year. The Principal of SEI, the **Revd Canon Dr Anne Tomlinson**, as well as **Revd Dr Mike Hull**, **Revd Dr Richard Tiplady** and **Mrs Linda Harrison**, are all valued colleagues, whose support we gratefully acknowledge. We look forward to future co-operation on a number of fronts.

Our other primary partner is the University of Glasgow where the principal is an Affiliated Staff member with Theology and Religious Studies and we are fortunate to enjoy the dual involvement of **Professor Scott Spurlock** in both College and University.

Following the advent of NSM Model 4 a further training partnership is developing with the University of Aberdeen through **Revd Dr Ken Jeffrey** and **Professor Philip Ziegler**.

URC EDUCATION AND LEARNING

As a Resource Centre for Learning recognised by the United Reformed Church, the College participates in the networks of learning support in the denomination. These include areas such as Stepwise, the URC Research Network, and the funding and programming for EM2 and 3. We are also involved with those in other parts of Great Britain who hold a local training and development brief, notably in the Synod Training and Development Network.

We work with Westminster College in Cambridge and Northern College in Manchester. Discussion with these other RCLs increasingly focus on ways of serving the whole people of God in more integrated and co-ordinated ways. We greatly value the collegiality of staff at the other colleges that serve the United Reformed Church. In particular we have appreciated our engagement with the **Revd Dr Robert Pope** (Acting Principal at Westminster) and the Principal of Northern College, the **Revd Dr Rosalind Selby**, as we work together on strategic matters. This includes ongoing discussions, involving also other members of RCL staff and stakeholders, concerning integration and efficiencies in our service to the denomination.

As Secretary for Education and Learning for the United Reformed Church the **Revd Jenny Mills** has been a great support to the Principal and the College. Jenny is an interested and welcome observer at our College Trustee Meetings. Jenny works

closely with the **Revd Nicola Furley-Smith**, the Secretary for Ministries. The College is grateful for their collegueship and the close working that we increasingly enjoy. We were delighted to welcome Jenny and Nicola to Glasgow in February 2022 for a time together with the Trustees, staff and ordinand students. It is through this kind of personal extended contact that we are able to deepen our understanding of the constraints, needs, hopes and ways of working that each has. We hope they enjoyed their visit as much as we did.

COLLEGE ACCOMMODATION and SYNOD PARTNERSHIP

We thank the Moderator of the National Synod of Scotland the **Revd Paul Whittle** for his engagement with the College. He is a valued and supportive colleague at our shared and jointly owned offices in Atlantic Chambers in central Glasgow. We appreciate also the friendly co-operation that we share with the **Revd Jan Adamson** as Synod Clerk. Jan is no stranger to close working with the College and it is good to be working together again.

The most obvious change to our expected pattern of operation in the office was the continuation of hybrid working, where staff divide their time between working at home and being in the office. The pattern has varied as public health requirements have changed but there is still a degree of working away from base that would not have been imagined a few years ago.

The time since our last report has been challenging in many different ways and we acknowledge the commitment, good humour and forbearance of all our colleagues in Synod and College.

Little would have happened this year without **Jackie Kyle** and **Patsi Dickie**, who went far beyond the necessary tasks of their posts in adapting to the needs of the time. We thank them warmly for the support and friendship that both show to the College – Principal, officers, trustees, tutors and students. It does not go unnoticed and is not taken for granted.

John McNeil Scott, Principal

Myra Rose, Chairperson
John Bremner, Secretary
Mark Kirkbride, Treasurer

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
Scottish United Reformed and
Congregational College**

DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

**Scottish United Reformed and
Congregational College**

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for the Year Ended 30 September 2021**

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**Scottish United Reformed and
Congregational College**

**Report of the Trustees
for the Year Ended 30 September 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. 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 principal task of the College is to train men and women for ministry in the United Reformed and Congregational Churches.

Significant activities

The College is a charity with educational purposes for the preparation and on-going learning of the ministry of the Church within the United Reformed Church and Congregational Churches. It is recognised by the United Reformed Church Assembly as a resource centre for learning. Under a partnership agreement, it provides education and training services for the Synod of Scotland of the United Reformed Church for the development and support of the ministry of the whole people of God.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principal task of the College is to train individuals for ministry in the United Reformed and Congregational Churches. This has been the sole activity during the year. In the course of this year, the College has been responsible for initial ministerial education with ordinands entrusted to it by the United Reformed Church, including direct educational delivery, liaison with educational partners and management of placements. It makes provision for ministerial continuing education through direct delivery of educational courses, educational guidance to ministers and others in authorised ministries, management of learning programmes and educational grants and educational advice to the church. Since March 2020 training and education has taken a very different course due to the pandemic with much more on line and distance learning. Where in person sessions have been possible in a Covid secure way these have taken place.

Investment performance

Our underlying investments have reduced due to the impact of COVID on the stock market. The reduction in the value of the FTSE 100 was just over 2% in the accounting period. The college investment portfolio showed a growth in value of about 8% which gave re-assurance that our investment policy is meeting needs.

FINANCIAL REVIEW

Principal funding sources

The College's principal source of external funding is education fees for students. Internal funding is delivered from reserves and a gradual spend down of the reserves. As at the date of this report ongoing discussions were still taking place with the main funder to agree a new long-term basis for calculation of payment. An interim settlement had been agreed for 2021 - 2022 which covers a significant part of the substantial shortfall being seen.

Investment policy and objectives

The College's investments are managed on a discretionary basis by stockbrokers Rathbones. The instructions given are for a policy of balancing income and capital growth. The policy on investment was formally reviewed in February 2020 by the Management Committee and the updated policy was provided to our stockbrokers.

The College, following Union of the United Reformed Church and the Congregational Union of Scotland, considered it appropriate to adopt the wider United Reformed Church Policy on investment and refuse to invest in organisations which generate a significant proportion of their profit from the sale or production of alcohol, tobacco, carbon energy and weapons. This position was re-confirmed as part of the overall investment policy review in February 2020.

Reserves policy

The long term aim of the Management Committee is that year on year the running costs of the College should be met from recurring revenue sources. Unrestricted funds should be held at such a level that emergency expenses can be incurred promptly in the interests of, for example, health and safety. The College's unrestricted funds exceed the short term requirements outlined above.

FUTURE PLANS

With this legal entity closing as a charity at 31 December 2021 there are no formal future plans. All assets and any liabilities have been transferred to the successor body as of 1 October 2021. As at the date of this report all activity is now being undertaken by the successor organisation.

**Scottish United Reformed and
Congregational College**

**Report of the Trustees
for the Year Ended 30 September 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The College has origins dating back to 1811 and is governed by a constitution. The college is an unincorporated organisation.

The membership and the trustees decided in 2019 that the college should change its legal status and become a Scottish Charitable Incorporated Organisation (SCIO). The work to create the new organisation called The Scottish College (Congregational & United Reformed) with a charity number SC051195 has been completed. Members and trustees have agreed the transfer of assets and liabilities which took place on 1 October 2021. This organisation ceased to be a charity on 31 December 2021.

Trustee appointment

Interim vacancies for trustees are filled by the existing trustees until the following Annual Meeting of the College. Such power to appoint is agreed at the Annual General Meeting for the period until the following AGM. Trustees are thereafter elected at the Annual General Meeting in line with the constitution.

Organisational structure

The affairs of the College are governed by the Annual General Meeting which determines overall policy. Responsibility for implementing policy is delegated to the College Management Committee and the Principal is accountable to this committee for academic leadership and for the management of the college's life within said policies. Limited delegated financial powers have been agreed to ensure effective administration of the College.

Induction and training of new trustees

New trustees are given on-going guidance to ensure that they are familiar with the College's values, aims and objectives together with its day to day operations, in addition to clarifying their statutory responsibilities as trustees of the charity.

Risk management

The Management Committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to identify and mitigate the exposure to major risks. Our main risks are: deflation, impacting the value of investments and our property asset; recession following COVID with impact upon income; a critical dependency on one external funder (United Reformed Church), unexpected liabilities for the office building we purchased in 2019; and the College has recognised that there is a key person risk. Mitigation of the key risks have been identified and are being acted upon.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC004318

Principal address

3/2 Atlantic Chambers
45 Hope Street
Glasgow
G2 6AE

Trustees

Miss M Rose Chair Chairperson
M Kirkbride BSc, FCIB Treasurer
Rev Dr J M Scott Principal
Rev J S Bremner Secretary

Independent Examiner

DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

Solicitors

Margaret Day MA LLB
Gillespie Macandrew LLP
5 Atholl Crescent
EDINBURGH
EH3 8EJ

**Scottish United Reformed and
Congregational College**

**Report of the Trustees
for the Year Ended 30 September 2021**

Approved by order of the board of trustees on 15 February 2022 and signed on its behalf by:

Miss M Rose Chair - Trustee

**Independent Examiner's Report to the Trustees of
Scottish United Reformed and
Congregational College**

I report on the accounts for the year ended 30 September 2021 set out on pages five to thirteen.

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.

DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

15 February 2022

**Scottish United Reformed and
Congregational College**

**Statement of Financial Activities
for the Year Ended 30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	171	-	-	171	192
Charitable activities	4					
Delivery of educational services		80,288	-	-	80,288	79,248
Investment income	3	22,960	1,163	-	24,123	15,018
Total		103,419	1,163	-	104,582	94,458
EXPENDITURE ON						
Charitable activities	5					
Delivery of educational services		92,387	4,587	-	96,974	101,439
Net gains/(losses) on investments		35,464	4,675	-	40,139	(42,944)
NET INCOME/(EXPENDITURE)		46,496	1,251	-	47,747	(49,925)
RECONCILIATION OF FUNDS						
Total funds brought forward		435,384	97,204	7,650	540,238	590,163
TOTAL FUNDS CARRIED FORWARD		481,880	98,455	7,650	587,985	540,238

The notes form part of these financial statements

**Scottish United Reformed and
Congregational College**

**Balance Sheet
30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS						
Tangible assets	11	110,200	-	-	110,200	112,619
Investments	12	319,597	93,645	7,650	420,892	381,898
		<u>429,797</u>	<u>93,645</u>	<u>7,650</u>	<u>531,092</u>	<u>494,517</u>
CURRENT ASSETS						
Debtors	13	3,954	343	-	4,297	24,878
Cash at bank		52,432	4,467	-	56,899	24,166
		<u>56,386</u>	<u>4,810</u>	<u>-</u>	<u>61,196</u>	<u>49,044</u>
CREDITORS						
Amounts falling due within one year	14	(4,303)	-	-	(4,303)	(3,323)
NET CURRENT ASSETS		<u>52,083</u>	<u>4,810</u>	<u>-</u>	<u>56,893</u>	<u>45,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>481,880</u>	<u>98,455</u>	<u>7,650</u>	<u>587,985</u>	<u>540,238</u>
NET ASSETS		<u>481,880</u>	<u>98,455</u>	<u>7,650</u>	<u>587,985</u>	<u>540,238</u>
FUNDS	15					
Unrestricted funds					481,880	435,384
Restricted funds					98,455	97,204
Endowment funds					7,650	7,650
TOTAL FUNDS					<u>587,985</u>	<u>540,238</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2022 and were signed on its behalf by:

M Rose Chair - Trustee

M Kirkbride BSc, FCIB - Trustee

The notes form part of these financial statements

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 33% 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.

Restricted funds can only be used for the following:

Property Reserve Fund: Restricted to be used on upkeep of property.

Bursary Funds: Restricted to be used for the provision of assistance to students under the auspices of the College

Miss Baxter's Scholarship Trust: restricted for the funding of student scholarships

Permanent Endowment Funds:

Miss Baxter's Endowment Account: Restricted for use in respect of expenses of the College Principal.

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.

Investments

Investments are shown at market value with the exception of the College feu duties and ground annuals which are shown at cost. Net realised and unrealised gains and losses are included in the statement of financial activities.

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations - including Friends of College	171	192
	<u>171</u>	<u>192</u>

3. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Dividends received	23,897	14,789
Deposit account interest	16	21
Loan stock interest	210	208
	<u>24,123</u>	<u>15,018</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		30.9.21	30.9.20
	Activity	£	£
Seminars and courses	Delivery of educational services	5,400	5,400
Student education funds	Delivery of educational services	60,646	62,119
Reimbursement of principal's expenses	Delivery of educational services	2,900	774
Training services	Delivery of educational services	11,342	10,955
		<u>80,288</u>	<u>79,248</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Delivery of educational services	94,754	2,220	96,974
	<u>94,754</u>	<u>2,220</u>	<u>96,974</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.21	30.9.20
	£	£
Staff costs	69,573	70,492
Insurance	826	-
Printing, publications, postage	524	308
Sundries	5,873	4,076
Principal's travel and subsistence	843	1,807
Honoraria	4,000	4,000
Student costs	5,057	6,550
Travel, committee and college staff	327	1,841
Seminars and courses	1,332	2,482
Property management charges	3,761	4,927
Depreciation	2,638	2,736
	<u>94,754</u>	<u>99,219</u>

7. SUPPORT COSTS

	Governance costs £
Delivery of educational services	2,220
	<u>2,220</u>

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	30.9.21	30.9.20
	Delivery of educational services £	Total activities £
Independent examination	2,220	2,220
	<u>2,220</u>	<u>2,220</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

The principal, Reverend J Scott, is a trustee of the College. During the year he received a salary of £48,063 (2020: £47,851), and had pension contributions made of £5,745 (2020: £5,670).

Trustees' expenses

The charity met individual expenses incurred by three trustees for services provided to the charity during the year. The total of these expenses was £120 (2020: £110) for telephone, and £824 (2020: £1,648) for travel.

9. STAFF COSTS

	30.9.21	30.9.20
	£	£
Wages and salaries	62,046	62,083
Social security costs	1,782	2,738
Other pension costs	5,745	5,671
	<u>69,573</u>	<u>70,492</u>

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

	30.9.21	30.9.20
Principals	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	192	-	-	192
Charitable activities				
Delivery of educational services	79,248	-	-	79,248
Investment income	13,865	1,153	-	15,018
Total	<u>93,305</u>	<u>1,153</u>	<u>-</u>	<u>94,458</u>
EXPENDITURE ON				
Charitable activities				
Delivery of educational services	95,912	5,527	-	101,439
Net gains/(losses) on investments	(37,953)	(4,991)	-	(42,944)
NET INCOME/(EXPENDITURE)	<u>(40,560)</u>	<u>(9,365)</u>	<u>-</u>	<u>(49,925)</u>

RECONCILIATION OF FUNDS

Total funds brought forward	475,944	106,569	7,650	590,163
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**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>435,384</u>	<u>97,204</u>	<u>7,650</u>	<u>540,238</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2020	102,854	12,000	28,384	1,982	145,220
Additions	-	-	-	219	219
At 30 September 2021	<u>102,854</u>	<u>12,000</u>	<u>28,384</u>	<u>2,201</u>	<u>145,439</u>
DEPRECIATION					
At 1 October 2020	-	2,400	28,384	1,817	32,601
Charge for year	-	2,400	-	238	2,638
At 30 September 2021	<u>-</u>	<u>4,800</u>	<u>28,384</u>	<u>2,055</u>	<u>35,239</u>
NET BOOK VALUE					
At 30 September 2021	<u>102,854</u>	<u>7,200</u>	<u>-</u>	<u>146</u>	<u>110,200</u>
At 30 September 2020	<u>102,854</u>	<u>9,600</u>	<u>-</u>	<u>165</u>	<u>112,619</u>

12. FIXED ASSET INVESTMENTS

		30.9.21 £	30.9.20 £
Shares		420,724	381,730
Other		168	168
		<u>420,892</u>	<u>381,898</u>

Additional information as follows:

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 October 2020	370,175	11,555	381,730
Additions	-	24,876	24,876
Disposals	-	(25,253)	(25,253)
Revaluations	39,371	-	39,371
At 30 September 2021	<u>409,546</u>	<u>11,178</u>	<u>420,724</u>
NET BOOK VALUE			
At 30 September 2021	<u>409,546</u>	<u>11,178</u>	<u>420,724</u>
At 30 September 2020	<u>370,175</u>	<u>11,555</u>	<u>381,730</u>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2021 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2021	<u>409,546</u>	<u>11,178</u>	<u>420,724</u>

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. FIXED ASSET INVESTMENTS - continued

Investments (neither listed nor unlisted) were as follows:

	30.9.21 £	30.9.20 £
Feu duties	50	50
Ground annuals	118	118
	<u>168</u>	<u>168</u>

The historical cost of fixed assets investments as at 30 September 2021 was £317,168 (2020: 317,545).

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Fees due from Trust	3,081	24,878
Prepayments	1,216	-
	<u>4,297</u>	<u>24,878</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Social security and other taxes	1,114	1,057
Accrued expenses	3,189	2,266
	<u>4,303</u>	<u>3,323</u>

15. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	435,384	46,496	481,880
Restricted funds			
Miss Mary Ann Baxter Scholarship Trust	36,167	5,838	42,005
Property reserve	38,609	(4,587)	34,022
Bursary fund	22,428	-	22,428
	<u>97,204</u>	<u>1,251</u>	<u>98,455</u>
Endowment funds			
Permanent Endowment	7,650	-	7,650
	<u>540,238</u>	<u>47,747</u>	<u>587,985</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	103,419	(92,387)	35,464	46,496
Restricted funds				
Miss Mary Ann Baxter Scholarship Trust	1,163	-	4,675	5,838
Property reserve	-	(4,587)	-	(4,587)
	<u>1,163</u>	<u>(4,587)</u>	<u>4,675</u>	<u>1,251</u>
TOTAL FUNDS	<u>104,582</u>	<u>(96,974)</u>	<u>40,139</u>	<u>47,747</u>

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	475,944	(40,560)	435,384
Restricted funds			
Miss Mary Ann Baxter Scholarship Trust	40,605	(4,438)	36,167
Property reserve	43,536	(4,927)	38,609
Bursary fund	22,428	-	22,428
	<u>106,569</u>	<u>(9,365)</u>	<u>97,204</u>
Endowment funds			
Permanent Endowment	7,650	-	7,650
	<u>590,163</u>	<u>(49,925)</u>	<u>540,238</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	93,305	(95,912)	(37,953)	(40,560)
Restricted funds				
Miss Mary Ann Baxter Scholarship Trust	1,153	(600)	(4,991)	(4,438)
Property reserve	-	(4,927)	-	(4,927)
	<u>1,153</u>	<u>(5,527)</u>	<u>(4,991)</u>	<u>(9,365)</u>
TOTAL FUNDS	<u>94,458</u>	<u>(101,439)</u>	<u>(42,944)</u>	<u>(49,925)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	475,944	5,936	481,880
Restricted funds			
Miss Mary Ann Baxter Scholarship Trust	40,605	1,400	42,005
Property reserve	43,536	(9,514)	34,022
Bursary fund	22,428	-	22,428
	<u>106,569</u>	<u>(8,114)</u>	<u>98,455</u>
Endowment funds			
Permanent Endowment	7,650	-	7,650
	<u>590,163</u>	<u>(2,178)</u>	<u>587,985</u>

**Scottish United Reformed and
Congregational College**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	196,724	(188,299)	(2,489)	5,936
Restricted funds				
Miss Mary Ann Baxter Scholarship Trust	2,316	(600)	(316)	1,400
Property reserve	-	(9,514)	-	(9,514)
	<u>2,316</u>	<u>(10,114)</u>	<u>(316)</u>	<u>(8,114)</u>
TOTAL FUNDS	<u>199,040</u>	<u>(198,413)</u>	<u>(2,805)</u>	<u>(2,178)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

**Scottish United Reformed and
Congregational College**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - including Friends of College	171	192
Investment income		
Dividends received	23,897	14,789
Deposit account interest	16	21
Loan stock interest	210	208
	<hr/> 24,123	<hr/> 15,018
Charitable activities		
Seminars and courses	5,400	5,400
Student education funds	60,646	62,119
Reimbursement of principal's expenses	2,900	774
Training services	11,342	10,955
	<hr/> 80,288	<hr/> 79,248
Total incoming resources	104,582	94,458
EXPENDITURE		
Charitable activities		
Wages	62,046	62,083
Social security	1,782	2,738
Pensions contributions	5,745	5,671
Insurance	826	-
Printing, publications, postage	524	308
Sundries	5,873	4,076
Principal's travel and subsistence	843	1,807
Honoraria	4,000	4,000
Student costs	5,057	6,550
Travel, committee and college staff	327	1,841
Seminars and courses	1,332	2,482
Property management charges	3,761	4,927
Improvements to property	2,400	2,400
Fixtures and fittings	-	24
Computer equipment depreciation	238	312
	<hr/> 94,754	<hr/> 99,219
Support costs		
Governance costs		
Independent examination	2,220	2,220
	<hr/> 96,974	<hr/> 101,439
Total resources expended	96,974	101,439
Net income/(expenditure) before gains and losses	7,608	(6,981)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	768	-
	<hr/> 8,376	<hr/> (6,981)
Net income/(expenditure)	<hr/> <hr/> 8,376	<hr/> <hr/> (6,981)