

Sandyhills Parish Church of Scotland, Glasgow

**Receipts and Payments Accounts
for the year ended 31 December 2018**

Congregation No: 160884

Charity No: SC009460

Sandyhills Parish Church of Scotland, Glasgow

Reference and Administrative Information

Charity Name: Sandyhills Parish Church of Scotland, Glasgow
Charity Registration Number: SC009460
Congregation Reference Number: 160884
Contact Address: 28 Baillieston Road, Glasgow, G32 0QQ

Trustees

Kirk Session

Rev. Norman Afrin	Mary Lindsay
Michael Abbott	Alistair McKenzie
Ian Boyd	Archie Malcolm
Margaret Boyd	Isabel Malcolm
Marion Brown	Mary McGregor
Margaret Crawford	Alison McIntosh
William Crawford	Liz McKinnon
Donald Crosbie	Walter Russell
Carol-Ann Frame	Ian Sharp
David Frame	Maureen Sharp
Alex Gibson	May Stead
Helen Glassford	Wilfred Townsend
Helen Kerr	Margaret Walsh
	Sandra West

Congregational Board (elected)

Tony Amalraj	Rachel Mochrie
Hazel Berryman	Pat McGuire
May Berryman	Danny McQuillan
Lesley Campbell	Martha Pollock
Brian Ferguson	Liz Milne
Paul Glassford	Helen Torry
Rosalind Gibb	Lesley Struthers
Colin Hosie	Margaret Watson
Ishbel Kane	Alex Watson
Billy Prentice	Elaine Torry

Principal Office-bearers

Minister: Revd. Norman Afrin (inducted October 2018)
Session Clerk: Maureen Sharp
Clerk to the Board: Martha Pollock
Church Treasurer: P Antony Amalraj

Independent Examiner: Mr. John Gilmour FCCA
24 Clydeview, Bothwell
Glasgow - G71 8NW

Bankers: Royal Bank of Scotland
Parkhead, Duke Street branch

Sandyhills Parish Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 December 2018

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister or his deputy and normally meets nine times a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which normally meets nine times a year, is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held every Sunday at 10.30am. Sunday evening shared services are normally held on first, second and fourth Sunday with other local Churches. Communion by invitation three times a year and further two Intimated Communion services annually. Holy week services are shared with local churches. Special services are held at Easter, Christmas, Harvest, Remembrance day and we have a service for Sunday school promotion. Our Sunday schools attend part of our morning service. Summer Sunday school missions run annually for children and teenagers. For 1 week in August we run Keswick comes to Sandyhills with live streaming from the event in Keswick, and this is open to all of the congregation.

We have several groups in our church: Line Dancing; Early morning prayer meeting; Guild, Church choir. We also have a Men's' Breakfast Club. Youth groups include Rainbows; Beavers; Brownies; Cubs; Scouts and Explorers. Church premises are let out to a Senior Citizens' Keep fit group, Karate club, Zumba, Cheerleaders

Sandyhills Parish Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 December 2018

Achievements and Performance

Our Minister, Rev Norman Afrin has only been in situ for a few months, but has already held a vision day with the Kirk Session to share his vision for the future and to understand how the session view the future of Sandyhills Parish Church. During our vacancy we were blessed to be led by COS reader John Nicolson who continued to faithfully preach God's word Sunday by Sunday and afforded a continuity for our congregation.

For the wider community we strive to have a Christian impact by informing households of our Easter and Christmas program of worship. Our minister is chaplain to Eastbank Primary School and we have links with Eastbank nursing home. Recordings of our services are available to households and others on request. Our website continues to be very popular, and the Sunday service is generally uploaded by the Sunday Evening.

The church has started a foodbank in conjunction with the Trussel Trust which opens its doors on a Tuesday afternoon. In the Summer of 2018 we held 'Keswick comes to Sandyhills', this was well supported by various churches and members of the parish. Various social events are run for the congregation and visitors as fundraising and donations from our various organisations, youth and Line dancing (a major contributor) help sustain the church and our nominated charities. We continue to support our mission partners in Rwanda (Comfort International) and Glasgow City Mission and make a regular donation to our Mission partner.

We thank God for the blessings he has provided through ministry, teaching, workers, youth leaders and for the buildings and congregation which he has combined to make this a true family church and we continue to pray for the continuance of worship and Sandyhills Parish Church.

Financial Review

Total Cash Funds dropped from £150,080 to £122,666 as a result of incurring a cash deficit of £27,415 (2017 £2,872).

Reserves Policy

It is the Trustees' policy to hold reserves of approximately nine months expenditure including designated funds. At the year end the Church held unrestricted cash amounting to £101,453. This is equivalent to approximately 12 months expenditure

The Church also held £21,213 of Restricted Cash and an Endowment fund of £27,183.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Maureen Sharp
Session Clerk

Date:

Sandyhills Parish Church of Scotland, Glasgow

SC009460

Independent Examiner's Report to the Trustees of Sandyhills Parish Church

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.

Sign:

Name: Mr. John Gilmour FCCA
Address: 24 Clydeview
Bothwell
Glasgow - G71 8NW

Date:

Sandyhills Parish Church of Scotland, Glasgow
Receipts and Payments Account
for the year ended 31 December 2018

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	2018	2017
	Note	2018	2018	2018	2018	2017
		£	£	£	£	£
Receipts						
Donations	3	67,746	-	-	67,746	72,094
Legacies		-	-	-	-	-
Activities for Generating Funds		238	660	-	897	572
Bank & Deposit Interest		1,028	-	-	1,028	2,120
Investment Income		3,909	-	-	3,909	3,854
Rental of Premises		5,406	-	-	5,406	6,625
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		1,087	123	-	1,210	3,649
		-----	-----	-----	-----	-----
		79,414	783	-	80,197	88,914
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		79,414	783	-	80,197	88,914
Payments						
Cost of Generating Funds	4	166	-	-	166	174
Charitable Activities	4	104,467	1,814	-	106,281	89,186
Governance Costs	4	250	-	-	250	250
		-----	-----	-----	-----	-----
		104,883	1,814	-	106,697	89,610
Assets & Investments						
	4	914	-	-	914	2,176
		-----	-----	-----	-----	-----
Total Payments		105,797	1,814	-	107,611	91,786
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before transfers		(26,383)	(1,031)	-	(27,415)	(2,872)
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		(26,383)	(1,031)	-	(27,415)	(2,872)
		=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Statement of Balances
At 31 December 2018

		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		127,836	22,244	-	150,080	152,953
Movement in year:						
Excess of Receipts over Payments		(26,383)	(1,031)	-	(27,415)	(2,872)
Bank and deposit balances carried forward	2	101,453	21,213	-	122,666	150,080
Investments at market value						
Miss Hays Bequest	7	-	-	27,183	27,183	28,178
Assets						
Buildings	8	430,000	-	-	430,000	430,000
Multi Media Equipment	8	1,744	-	-	1,744	2,325
Other Equipment	8	-	-	-	-	-
Gift Aid Receivable		-	-	-	-	-
		431,744	-	-	431,744	432,325
Liabilities						
Ministries & Mission Contributions		-	-	-	-	-

The accounts were approved by the Trustees on 19/02/2019 and signed on their behalf by:

_____ **Session Clerk**

_____ **Treasurer**

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2018

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2018 £	Receipts £	Payments £	Transfers £	At 31 Dec 2018 £
<i>Unrestricted funds</i>					
General Fund	21,903	79,414	(90,501)	-	10,816
Designated Fabric Fund	14,657	-	(15,296)	20,000	19,361
Designated Miss Jean Dallas Fund	91,276	-	-	(20,000)	71,276
	-----	-----	-----	-----	-----
	127,836	79,414	(105,797)	-	101,453
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Benevolent Fund	1,710	-	-	-	1,710
Robert Carmont Fund	11,957	-	-	-	11,957
Mission Fund	1,805	660	(1,000)	-	1,464
Youth Fund	6,773	123	(814)	-	6,082
	-----	-----	-----	-----	-----
	22,244	783	(1,814)	-	21,213
	-----	-----	-----	-----	-----
<i>Total Cash Funds</i>	150,080	80,197	(107,611)	-	122,666
	-----	-----	-----	-----	-----
<i>Endowment funds</i>					
Miss Hays Executory Capital	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total Funds</i>	150,080	80,197	(107,611)	-	122,666
	=====	=====	=====	=====	=====

Purpose of Funds:

Fabric: The Trustees have set aside funds for the maintenance of the Church property

Miss Jean Dallas: The Trustees have set aside the income from Miss Jean Dallas Legacy and will review the allocation of this to other designated funds

Benevolent: To be used by the Minister as fit appropriate provide financial aid

Robert Carmont: To be used to help young people from the congregation to progress in their Christian Faith

Mission: To be used for Summer Missions

Youth: To assist Youth members in Christian fellowship

Miss Hays Executory Capital: To provide income for Children and Youth Funds

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
3 Analysis of Donations					
WFO Scheme	51,401	-	-	51,401	54,152
Tax Recovered on Gift Aid Dons.	11,518	-	-	11,518	12,342
Ordinary Offerings (Open plate)	4,238	-	-	4,238	4,954
Other Offerings, Donations, etc	589	-	-	589	647
	67,746	-	-	67,746	72,094
4 Analysis of Payments					
Cost of Generating funds					
Offering envelopes	166	-	-	166	174
	166	-	-	166	174
Charitable Activities					
Ministries & Mission alloc	38,880	-	-	38,880	42,857
Presbytery Dues	2,517	-	-	2,517	2,413
Minister's expenses	981	-	-	981	2,104
Pulpit supply	10,721	-	-	10,721	3,949
Other staffing cost	10,456	-	-	10,456	10,127
Fabric repairs & maint.	5,689	-	-	5,689	1,114
Fabric maint. - Manse	16,180	-	-	16,180	2,711
Council tax - Manse	716	-	-	716	1,857
Heat & Light	4,611	-	-	4,611	6,033
Insurance & water	2,087	-	-	2,087	2,077
Telephone & website	1,030	-	-	1,030	1,074
Cleaning & Hygiene	299	-	-	299	513
Printing, stationary & postage	2,176	38	-	2,214	1,712
Life & Work net cost	83	-	-	83	76
Donations to other organisations	3,213	-	-	3,213	3,039
Mission Fund expenses	-	1,000	-	1,000	1,484
Benevolent Fund	-	-	-	-	-
Other expenses	4,826	776	-	5,602	6,045
	104,467	1,814	-	106,281	89,186
Governance Costs					
Independent Examiner's Fee	250	-	-	250	250
Other Payments					
Other Equipment	914	-	-	914	2,176
	914	-	-	914	2,176
Total	105,797	1,814	-	107,611	91,786

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2018

5 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £715 in respect of council tax. In addition Mr P McGuire received £4,394 for providing his services as church officer during the year and Mr I Sharp received £3,787 for providing his services as organist during the year.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £27,044 and the maximum stipend (in the fifth and subsequent years) was £33,234.

7 Investments

	Market Value at 1 Jan 2018	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2018
	£	£	£	£	£
Endowment funds					
COSIT Growth Fund	28,178	-	-	(995)	27,183
	-----	-----	-----	-----	-----
	28,178	-	-	(995)	27,183
	=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2018

8 Fixed Assets

	Manse	Other Buildings	Multi-Media Equipment	Other Equipment	Total
	£	£	£	£	£
Book Value at 1 Jan 2018	430,000	-	2,325	-	432,325
Purchased during year	-	-	-	-	-
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(581)	-	(581)
	-----	-----	-----	-----	-----
Book Value at 31 Dec 2018	430,000	-	1,744	-	431,744
	=====	=====	=====	=====	=====

9 Collections for Third Parties

	2018	2017
	£	£
Lodging House Mission	238	-
Charlie Canning Centre	-	539
Derwent project	-	822
COS Youth trip to South Africa	476	-
	-----	-----
	713	1,361
	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Year ended 31 December 2018
Appendix

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2018 £	2017 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>-</u>	<u>-</u>
Market Value of Balances at 31 December	<u>-</u>	<u>-</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>-</u>	<u>-</u>

Sandyhills Church of Scotland, Glasgow Budget for 2019

	Actual 2018	Budget 2019
Offerings	55,639	55,000
Tax Recovered on Gift Aid	11,518	11,000
Contributions from Congregational organisations	400	400
Others	589	500
	68,146	66,900
Tea Money	565	550
Use of Premises	5,406	5,500
Bank & Deposit Interest	1,028	1,000
Investment Income	3,909	3,500
Total Income	79,054	77,450
Offering envelopes	166	170
Ministries & Mission allocation	38,880	49,148
Presbytery dues	2,517	2,528
Minister's expenses	981	1,500
Pulpit supply	10,721	750
Other staffing costs	10,456	10,600
Fabric repairs & maintenance	21,869	10,000
Council tax manse	716	1,500
Cleaning & Hygeine	299	350
Heat & light	4,611	4,500
Insurance & water rates	2,087	2,100
Telephone & website mtce	1,030	1,100
Printing, Stationery & postage	2,214	2,500
Life & Work net cost	83	75
Donations to other organisations	3,213	3,000
Other expenses	5,602	2,500
Office Equipment	914	1,000
Mission Expenses	1,000	1,000
Youth Worker employment	0	45,000
	107,193	139,151
Independent examiner's fees	250	250
Total expenditure	107,609	139,571
Surplus / (Deficit)	(28,555)	(62,121)
w/o - Youth worker		(17,121)

Sandyhills Church of Scotland
Unrestricted Funds transactions in the year ended 31st December 2018

	£	2017 £
Unrestricted Fund Income:		
Offerings	55,639	59,106
Tax recovered on Gift Aid	11,518	12,342
Contributions from Congregational organisations (Guild - £350, Mens' - £50)	400	350
Others	759	2,940
Miscellaneous		
Pennies & Others	189	
Tea Money	565	
	754	639
Use of Premises		
Line Dancing	516	
Scouts	465	
Karate Club	500	
Syrian Church	250	
Culture and Sport	500	
Silver Saints	1,986	
Zumba	670	
Rainbows	180	
Toddlers	340	
	5,406	6,625
Bank & Deposit interest & Investment Inc.	4,937	5,973
Total Unrestricted Incoming Resources per page 5	79,414	87,975
Unrestricted Fund Expenditure:		
Offering envelopes	166	174
Ministries & Mission allocation	38,880	42,857
Presbytery dues	2,517	2,413
Minister's expenses	981	2,104
Pulpit supply & Locum Salary	10,721	3,949
Other staffing costs		
Church Officer	4,394	
Church Organist	3,787	
Church Cleaner	2,275	
	10,456	10,127
Fabric Repairs & Maintenance		
Church repairs	5,689	
Manse repairs	16,180	
	21,870	3,825
Council Tax Manse	716	1,857
Heat and light	4,611	6,033
Insurance & water rates	2,087	2,077
Telephone & Website maintnce	1,030	1,074
Cleaning & Hygeine	299	513
Printing, stationery and postage	2,176	1,410
Life & Work Net cost	83	76
Donations to other organisations	3,213	3,039
Office Equipment	914	2,176
Other expenses	4,826	5,569
Examiner's fee	250	250
Total Outgoing Resources per page 5	105,797	89,524
Deficit for Unrestricted Funds in the year	-26,383	-1,550