

Sandyhills Parish Church of Scotland, Glasgow

**Receipts and Payments Accounts
for the year ended 31 December 2017**

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

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

Congregational Board (elected)

Richard Cameron [R]	Pat McGuire
Tony Amalraj	Danny McQuillan
Hazel Berryman	Liz Milne
May Berryman	Rachel Mochrie
Lesley Campbell	Irene Spankie [R]
Brian Ferguson	Elaine Torry
Paul Glassford	Helen Torry
Fiona Hughes [R]	Margaret Watson
Roberto Matteo [R]	Colin Hosie
Ishbel Kane [N]	Rosalind Gibb [N]
Billy Prentice [N]	Lesley Struthers [N]

Note:

L - Left the congregation in July

N - New members joined in March 2017

R - Members retired in March 2017

Principal Office-bearers

Minister: Revd. Graham Atkinson (till July 2017)
Session Clerk: Maureen Sharp
Clerk to the Board: Jayne Boyle
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 2017

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 in 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. Our Bible study and Prayer group meet most Wednesday Evenings and is open to all congregation.

We have several groups in our church: Line Dancing; Bible study and prayer; Guild, Church choir. We also have a Men's' Breakfast Club. Youth groups include Rainbows; Guides; 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 2017

Achievements and Performance

Our Minister, Rev Graham Atkinson had been minister of Sandyhills for ten years and his ministry had borne fruit with increased members attending worship, however, Rev Atkinson demitted his charge in July 2017 and we have been blessed to have a Church of Scotland Reader, Mr John Nicolson, cover as locum for the term of the vacancy.

For the wider community we strive to have a Christian impact by informing households of our Easter and Christmas program of worship. Our minister was 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.

The church has started a foodbank in conjunction with the Trussel Trust which opens its doors on a Tuesday afternoon. In the Summer of 2017 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

OSCR have advised all charities that accounts for those that have a turnover of less than £250,000 can elect to change their accounts from SORP accounts to Receipts and Payments account. Receipts and Payments account do not include any accruals or prepayments and only include cash transactions in the year. Most congregations have changed to the R&P accounts as they are simpler to understand. Total Cash Funds dropped from £152,953 to £150,080 as a result of incurring a cash deficit of £2,873 (2016 £12,262).

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 £127,836. This is equivalent to approximately 16 months expenditure

The Church also held £22,244 of Restricted Cash and an Endowment fund of £28,178.

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 2012. 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 2017 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 2017

		Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
	Note					
Receipts						
Donations	3	72,094	-	-	72,094	77,124
Legacies		-	-	-	-	-
Activities for Generating Funds		572	-	-	572	899
Bank & Deposit Interest		2,120	-	-	2,120	1,256
Investment Income		3,854	-	1,934	5,787	3,853
Rental of Premises		6,625	-	-	6,625	5,285
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		2,710	939	-	3,649	639
		-----	-----	-----	-----	-----
		87,975	939	1,934	90,848	89,056
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		87,975	939	1,934	90,848	89,056
Payments						
Cost of Generating Funds	4	174	-	-	174	176
Charitable Activities	4	86,924	2,262	-	89,186	94,843
Governance Costs	4	250	-	-	250	250
		-----	-----	-----	-----	-----
		87,348	2,262	-	89,610	95,269
Assets & Investments						
	4	2,176	-	-	2,176	6,049
		-----	-----	-----	-----	-----
Total Payments		89,524	2,262	-	91,786	101,318
Excess of Receipts over Payments for the year before transfers						
		(1,550)	(1,323)	1,934	(939)	(12,262)
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		(1,550)	(1,323)	1,934	(939)	(12,262)
		=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Statement of Balances
At 31 December 2017

		Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		129,386	23,567	26,244	179,196	191,458
Movement in year:						
Excess of Receipts over Payments		(1,550)	(1,323)	1,934	(939)	(12,262)
Bank and deposit balances carried forward	2	127,836	22,244	28,178	178,258	179,196
Investments at market value						
Miss Hays Bequest	7	-	-	28,178	28,178	26,244
Assets						
Buildings	8	2,313,000	-	-	2,313,000	2,313,000
Multi Media Equipment	8	2,325	-	-	2,325	900
Other Equipment	8	-	-	-	-	-
Gift Aid Receivable		-	-	-	-	-
		2,315,325	-	-	2,315,325	2,313,900
Liabilities						
Ministries & Mission Contributions		42,857	-	-	42,857	49,044

The accounts were approved by the Trustees on 27/02/2018 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 2017

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 2017 £	Receipts £	Payments £	Transfers £	At 31 Dec 2017 £
Unrestricted funds					
General Fund	23,453	88,171	(89,721)	-	21,903
Designated Fabric Fund	14,657	-	-	-	14,657
Designated Miss Jean Dallas Fund	91,276	-	-	-	91,276
	-----	-----	-----	-----	-----
	129,386	88,171	(89,721)	-	127,836
	-----	-----	-----	-----	-----
Restricted funds					
Benevolent Fund	1,710	-	-	-	1,710
Robert Carmont Fund	11,957	-	-	-	11,957
Mission Fund	2,500	939	(1,635)	-	1,805
Youth Fund	7,400	-	(627)	-	6,773
	-----	-----	-----	-----	-----
	23,567	939	(2,262)	-	22,244
	-----	-----	-----	-----	-----
Total Cash Funds	152,953	89,111	(91,983)	-	150,080
	-----	-----	-----	-----	-----
Endowment funds					
Miss Hays Executory Capital	26,244	1,934	-	-	28,178
	-----	-----	-----	-----	-----
	26,244	1,934	-	-	28,178
	-----	-----	-----	-----	-----
Total Funds	179,196	91,044	(91,983)	-	178,258
	=====	=====	=====	=====	=====

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

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

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

Mission: To assist with 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 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
3 Analysis of Donations					
WFO Scheme	54,152	-	-	54,152	53,269
Tax Recovered on Gift Aid Dons.	12,342	-	-	12,342	18,250
Ordinary Offerings (Open plate)	4,954	-	-	4,954	4,698
Other Offerings, Donations, etc	647	-	-	647	907
	----- 72,094 =====	----- - =====	----- - =====	----- 72,094 =====	----- 77,124 =====
4 Analysis of Payments					
<i>Cost of Generating funds</i>					
Offering envelopes	174	-	-	174	176
	----- 174 -----	----- - -----	----- - -----	----- 174 -----	----- 176 -----
<i>Charitable Activities</i>					
Ministries & Mission alloc	42,857	-	-	42,857	49,044
Presbytery Dues	2,413	-	-	2,413	2,493
Minister's expenses	2,104	-	-	2,104	1,832
Pulpit supply	3,949	-	-	3,949	650
Other staffing cost	10,127	-	-	10,127	9,878
Fabric repairs & maint.	1,114	-	-	1,114	5,110
Fabric maint. - Manse	2,711	-	-	2,711	2,373
Council tax - Manse	1,857	-	-	1,857	2,727
Heat & Light	6,033	-	-	6,033	6,281
Insurance & water	2,077	-	-	2,077	2,095
Telephone & website	1,074	-	-	1,074	1,232
Cleaning & Hygiene	513	-	-	513	237
Printing, stationary & postage	1,410	303	-	1,712	1,614
Life & Work net cost	76	-	-	76	114
Donations to other organisations	3,039	-	-	3,039	2,818
Mission Fund expenses	-	1,484	-	1,484	720
Benevolent Fund	-	-	-	-	500
Other expenses	5,569	476	-	6,045	5,125
	----- 86,924 -----	----- 2,262 -----	----- - -----	----- 89,186 -----	----- 94,843 -----
<i>Governance Costs</i>					
Independent Examiner's Fee	250	-	-	250	250
	----- 250 -----	----- - -----	----- - -----	----- 250 -----	----- 250 -----
<i>Other Payments</i>					
Other Equipment	2,176	-	-	2,176	6,049
	----- 2,176 -----	----- - -----	----- - -----	----- 2,176 -----	----- 6,049 -----
Total	----- 89,524 =====	----- 2,262 =====	----- - =====	----- 91,786 =====	----- 101,318 =====

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2017

5 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £1877 in respect of travel and £1,856 for council tax. In addition Mr P McGuire received £4,255 for providing his services as church officer during the year and Mr I Sharp received £3,668 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 £26,644 and the maximum stipend (in the fifth and subsequent years) was £32,743.

7 Investments

	Market Value at 1 Jan 2017	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2017
	£	£	£	£	£
Endowment funds					
COSIT Growth Fund	26,244	-	-	1,934	28,178
	-----	-----	-----	-----	-----
	26,244	-	-	1,934	28,178
	=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2017

8 Fixed Assets

	Manse £	Other Buildings £	Multi-Media Equipment £	Other Equipment £	Total £
Book Value at 1 Jan 2017	430,000	1,883,000	900	-	2,313,900
Purchased during year	-	-	2,200	-	2,200
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(775)	-	(775)
	-----	-----	-----	-----	-----
Book Value at 31 Dec 2017	430,000	1,883,000	2,325	-	2,315,325
	=====	=====	=====	=====	=====

9 Collections for Third Parties

	2017 £	2016 £
Samaritans Purse	-	278
Lodging House Mission (Syrian Church)	-	40
Charlie Ganning Centre	539	321
Derwent project	822	-
	-	-
	-----	-----
	1,360	639
	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Year ended 31 December 2017
Appendix

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

	2017 £	2016 £
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 2018

	Actual 2017	Budget 2018
Offerings	59,106	62,500
Tax Recovered on Gift Aid	12,342	12,500
Contributions from Congregational organisations	350	500
Others	647	750
	72,445	76,250
Tea Money	572	600
Use of Premises	6,625	7,000
Bank & Deposit Interest	933	1,000
Total Income	80,575	84,850
Offering envelopes	174	175
Ministries & Mission allocation	42,857	36,743
Presbytery dues	2,413	2,517
Minister's expenses	2,104	1,500
Pulpit supply	3,949	5,000
Other staffing costs	10,127	10,500
Fabric repairs & maintenance	3,825	5,000
Council tax manse	1,857	1,500
Cleaning & Hygeine	513	500
Heat & light	6,033	6,000
Insurance & water rates	2,077	2,100
Telephone & website mtce	1,074	1,100
Printing, Stationery & postage	1,713	2,500
Life & Work net cost	76	75
Donations to other organisations	3,039	3,000
Other expenses	6,045	5,000
Office Equipment	2,176	1,500
Mission Expenses	662	1,000
Youth Worker employment	0	45,000
	90,540	130,535
Independent examiner's fees	250	250
Total expenditure	90,964	130,960
Surplus / (Deficit)	(10,389)	(46,110)

Sandyhills Church of Scotland
Unrestricted Funds transactions in the year ended 31st December 2017

	£	2016 £
Unrestricted Fund Income:		
Offerings	59,106	57,967
Tax recovered on Gift Aid	12,342	18,250
Contributions from Congregational organisations (Guild Donations)	350	475
Others	2,940	1,323
Miscellaneous		
Pennies & Others	66	
Tea Money	572	647
Use of Premises		
Line Dancing	380	
Scouts	460	
Karate Club	570	
Syrian Church	1,065	
Culture and Sport	460	
Silver Saints	2,310	
Zumba	550	
Wee Weans	400	
Rainbows	50	
Toddlers	250	
Guides	50	
Taekwon-Do	80	5,285
	6,625	
Bank & Deposit interest & Investment Inc.	5,973	5,109
Total Unrestricted Incoming Resources per page 5	87,975	89,056
Unrestricted Fund Expenditure:		
Offering envelopes	174	176
Ministries & Mission allocation	42,857	49,044
Presbytery dues	2,413	2,493
Minister's expenses	2,104	1,832
Pulpit supply & Locum Salary	3,949	650
Other staffing costs		
Church Officer	4,255	
Church Organist	3,668	
Church Cleaner	2,204	9,878
Fabric Repairs & Maintenance		
Church repairs	1,114	
Manse repairs	2,711	7,483
Council Tax Manse	1,857	2,727
Heat and light	6,033	6,281
Insurance & water rates	2,077	2,095
Telephone & Website maintce	1,074	1,232
Cleaning & Hygeine	513	237
Printing, stationery and postage	1,410	1,614
Life & Work Net cost	76	114
Donations to other organisations	3,039	2,818
Office Equipment	2,176	6,049
Other expenses		
Graham's gift & buffet lunch	2,817	
Others	2,752	5,125
Examiner's fee	250	250
Total Outgoing Resources per page 5	89,524	100,098
Deficit for Unrestricted Funds in the year	-1,550	-11,042