

Sandyhills Parish Church of Scotland, Glasgow

**Receipts and Payments Accounts
for the year ended 31 December 2019**

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 MacKenzie
Ian Boyd	Archie Malcolm
Margaret Boyd	Isabel Malcolm
Marion Brown	Mary McGregor
Margaret Crawford	Alison McIntosh
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)

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

Principal Office-bearers

Minister: Revd. Norman Afrin
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 2019

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 Kirk Session meets approximately 6 times a year alternating with the Congregation Board. Any urgent items raised during the board meeting that are to be addressed with Kirk Session will be discussed following the Congregational Board meeting. Congregational board is chaired by the minister or his deputy. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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 services are held on first Sunday of each month. Communion services are held three times a year. 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.

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 2019

Achievements and Performance

Our Minister, Rev Norman Afrin has only been in situ for a year now, having held an Elders Vision Day in 2019 has now introduced a monthly praise and testimony evening, allowing members of the congregation to share their testimony with the congregation. A group of members meet every Wednesday morning at 7:15am to pray for not only Sandyhills Church, but for the East End of Glasgow and our National Church.

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 this year we hosted Bubblegum and Fluff for the Primary 7's. We also have links with Eastbank nursing home where we hold a monthly service for the residents to attend. 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 a foodbank in conjunction with the Trussel Trust which opens its doors on a Tuesday afternoon. During the summer months we held a youth mission finishing off the week with a family fund day and BBQ, this was well supported by various churches and members of the parish. In October of this year we started a Toddler Group 'Tiny Tumbles', a structured morning with a slot for a Childs Bible Story with a creative activity linked to it and some singing, including some childrens choruses. 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 increased from £122,732 to £178,451 as a result of a cash surplus of £55,719 (2018 £27,415 [Deficit])

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 £155,402. This is equivalent to approximately 18 months expenditure

The Church also held £23,050 of Restricted Cash and an Endowment fund of £30,830.

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 2019 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 2019

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
	Note					
Receipts						
Donations	3	58,842	480	-	59,322	67,746
Legacies		-	-	-	-	-
Activities for Generating Funds		-	-	-	-	897
Bank & Deposit Interest		1,154	-	-	1,154	1,028
Investment Income		939	-	-	939	3,909
Rental of Premises		4,380	-	-	4,380	5,406
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		2,474	559	-	3,033	1,210
		-----	-----	-----	-----	-----
		67,788	1,039	-	68,827	80,197
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		91,766	-	-	91,766	-
		-----	-----	-----	-----	-----
Total Receipts		159,555	1,039	-	160,594	80,197
Payments						
Cost of Generating Funds	4	143	-	-	143	166
Charitable Activities	4	99,597	4,202	-	103,799	106,281
Governance Costs	4	250	-	-	250	250
		-----	-----	-----	-----	-----
		99,990	4,202	-	104,192	106,697
Assets & Investments						
	4	682	-	-	682	914
		-----	-----	-----	-----	-----
Total Payments		100,672	4,202	-	104,874	107,611
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before transfers						
		58,883	(3,163)	-	55,720	(27,415)
Transfers	2	(5,000)	5,000	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		53,883	1,837	-	55,720	(27,415)
		=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Statement of Balances
At 31 December 2019

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		101,519	21,213	-	122,732	150,146
Movement in year:						
Excess of Receipts over Payments		53,883	1,837	-	55,720	(27,415)
Bank and deposit balances carried forward	2	155,402	23,050	-	178,451	122,732
Investments at market value						
Miss Hays Bequest	7	-	-	30,830	30,830	27,183
Assets						
Buildings	8	430,000	-	-	430,000	430,000
Multi Media Equipment	8	1,308	-	-	1,308	1,744
Other Equipment	8	-	-	-	-	-
Gift Aid Receivable		-	-	-	-	-
		431,308	-	-	431,308	431,744
Liabilities						
Ministries & Mission Contributions		-	-	-	-	-

The accounts were approved by the Trustees on 04/02/2020 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 2019

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 2019 £	Receipts £	Payments £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
General Fund	10,882	159,555	(90,344)	(5,000)	75,093
Designated Fabric Fund	19,361	-	(10,328)	-	9,033
Designated Miss Jean Dallas Fund	71,276	-	-	-	71,276
	-----	-----	-----	-----	-----
	101,519	159,555	(100,672)	(5,000)	155,402
	-----	-----	-----	-----	-----
Restricted funds					
Benevolent Fund	1,710	480	-	-	2,190
Robert Carmont Fund	11,957	-	(1,600)	-	10,357
Mission Fund	1,464	541	(2,060)	5,000	4,945
Youth Fund	6,082	18	(542)	-	5,558
	-----	-----	-----	-----	-----
	21,213	1,039	(4,202)	5,000	23,050
	-----	-----	-----	-----	-----
Total Cash Funds	122,732	160,594	(104,874)	-	178,451
	-----	-----	-----	-----	-----
Endowment funds					
Miss Hays Executory Capital	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
Total Funds	122,732	160,594	(104,874)	-	178,451
	=====	=====	=====	=====	=====

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 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
3 Analysis of Donations					
WFO Scheme	47,820	-	-	47,820	51,401
Tax Recovered on Gift Aid Dons.	5,193	-	-	5,193	11,518
Ordinary Offerings (Open plate)	4,851	-	-	4,851	4,238
Other Offerings, Donations, etc	978	480	-	1,458	589
	=====	=====	-----	=====	=====
	58,842	480	-	59,322	67,746
	=====	=====	-----	=====	=====
4 Analysis of Payments					
Cost of Generating funds					
Offering envelopes	143	-	-	143	166
	-----	-----	-----	-----	-----
	143	-	-	143	166
	-----	-----	-----	-----	-----
Charitable Activities					
Ministries & Mission alloc	49,148	-	-	49,148	38,880
Presbytery Dues	2,528	-	-	2,528	2,517
Minister's expenses	1,617	-	-	1,617	981
Pulpit supply	1,030	-	-	1,030	10,721
Other staffing cost	10,680	-	-	10,680	10,456
Fabric repairs & maint.	7,171	-	-	7,171	5,689
Fabric maint. - Manse	6,674	-	-	6,674	16,180
Council tax - Manse	3,709	-	-	3,709	716
Heat & Light	4,701	-	-	4,701	4,611
Insurance & water	2,488	-	-	2,488	2,087
Telephone & website	1,187	-	-	1,187	1,030
Cleaning & Hygiene	171	-	-	171	299
Printing, stationary & postage	3,392	-	-	3,392	2,214
Life & Work net cost	127	-	-	127	83
Donations to other organisations	2,595	720	-	3,315	3,213
Mission Fund expenses	-	765	-	765	1,000
Benevolent Fund	-	-	-	-	-
Other expenses	2,378	2,717	-	5,095	5,602
	-----	-----	-----	-----	-----
	99,597	4,202	-	103,799	106,281
	-----	-----	-----	-----	-----
Governance Costs					
Independent Examiner's Fee	250	-	-	250	250
	-----	-----	-----	-----	-----
Other Payments					
Other Equipment	682	-	-	682	914
	-----	-----	-----	-----	-----
	682	-	-	682	914
	-----	-----	-----	-----	-----
Total	100,672	4,202	-	104,874	107,611
	=====	=====	-----	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2019

5 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £3,709 in respect of council tax. In addition Mr P McGuire received £4,488 for providing his services as church officer during the year and Mr I Sharp received £3,868 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 £27,585 and the maximum stipend (in the 5th and subsequent years) was £33,899.

7 Investments

	Market Value at 1 Jan 2019	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2019
	£	£	£	£	£
Endowment funds					
COSIT Growth Fund	27,183	-	-	3,647	30,830
	-----	-----	-----	-----	-----
	27,183	-	-	3,647	30,830
	=====	=====	=====	=====	=====

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2019

8 Fixed Assets

	Manse	Other Buildings	Multi-Media Equipment	Other Equipment	Total
	£	£	£	£	£
Book Value at 1 Jan 2019	430,000	-	1,744	-	431,744
Purchased during year	-	-	-	-	-
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(436)	-	(436)
	-----	-----	-----	-----	-----
Book Value at 31 Dec 2019	430,000	-	1,308	-	431,308
	=====	=====	=====	=====	=====

9 Collections for Third Parties

	2019	2018
	£	£
Lodging House Mission	-	238
COS Youth trip to South Africa	-	476
Erskine (Watchnight service)	229	-
Gift for Minister's child	149	-
Comfort International	200	-
	-----	-----
	577	713
	=====	=====

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

	2019 £	2018 £
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 2020

	Actual 2019	Budget 2020
Offerings	52,671	55,000
Tax Recovered on Gift Aid	5,193	12,000
Contributions from Congregational organisations	400	400
Others	526	500
	58,790	67,900
Tea Money	523	550
Use of Premises	4,380	4,500
Bank & Deposit Interest	1,154	1,000
Investment Income	939	950
Total Income	65,786	74,900
Offering envelopes	143	150
Ministries & Mission allocation	49,148	48,788
Presbytery dues	2,528	2,510
Minister's expenses	1,617	1,500
Pulpit supply	1,030	1,000
Other staffing costs	10,680	10,850
Fabric repairs & maintenance	13,845	10,000
Council tax manse	3,709	3,850
Cleaning & Hygeine	171	200
Heat & light	4,701	4,500
Insurance & water rates	2,488	2,150
Telephone & website mtce	1,187	1,100
Printing, Stationery & postage	3,392	3,000
Life & Work net cost	127	100
Donations to other organisations	3,315	3,000
Other expenses	5,095	3,000
Office Equipment	682	1,000
Mission Expenses	765	1,000
Youth Worker employment	0	45,000
	104,481	142,548
Independent examiner's fees	250	250
Total expenditure	104,874	142,948
Surplus / (Deficit)	(39,088)	(68,048)
w/o - Youth worker		(23,048)

Sandyhills Church of Scotland
Unrestricted Funds transactions in the year ended 31st December 2019

	£	2018 £
Unrestricted Fund Income:		
Offerings	52,671	55,639
Tax recovered on Gift Aid	5,193	11,518
Contributions from Congregational organisations (Guild - £350, Mens' - £50)	400	400
Others	2,483	759
Miscellaneous		
Pennies & Others	46	
Tea Money	523	754
Use of Premises		
Others	200	
Line Dancing	495	516
Scouts	450	465
Karate Club	500	500
Syrian Church	20	250
Culture and Sport	360	500
Silver Saints	1,380	1,986
Zumba	710	670
Rainbows	65	180
Toddlers	200	340
Bank & Deposit interest & Investment Inc.	2,093	4,937
Total Unrestricted Incoming Resources per page 5	67,788	79,414
Unrestricted Fund Expenditure:		
Offering envelopes	143	166
Ministries & Mission allocation	49,148	38,880
Presbytery dues	2,528	2,517
Minister's expenses	1,617	981
Pulpit supply & Locum Salary	1,030	10,721
Other staffing costs		
Church Officer	4,488	
Church Organist	3,868	
Church Cleaner	2,324	10,456
Fabric Repairs & Maintenance		
Church repairs	7,171	
Manse repairs	6,674	21,870
Council Tax Manse	3,709	716
Heat and light	4,701	4,611
Insurance & water rates	2,488	2,087
Telephone & Website maintce	1,187	1,030
Cleaning & Hygeine	171	299
Printing, stationery and postage	3,392	2,176
Life & Work Net cost	127	83
Donations to other organisations	2,595	3,213
Office Equipment	682	914
Other expenses	2,378	4,826
Examiner's fee	250	250
Total Outgoing Resources per page 5	100,672	105,797
Deficit for Unrestricted Funds in the year	-32,884	-26,383