

**Sandyford Henderson Memorial
Church of Scotland
Glasgow**

**Annual Accounts
for 2013**

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 161020

Charity No: SC002155

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report Year ended 31 December 2013

The Trustees present the annual report and accounts for Sandyford Henderson Memorial Church of Scotland, Glasgow for the year ended 31 December 2013.

Reference and Administrative Information

Charity Name:	Sandyford Henderson Memorial Church of Scotland, Glasgow.
Charity Registration Number:	SC002155
Congregation Reference No:	161020
Contact Address:	Treasurer 19 Lindsay Drive Kelvindale Glasgow G12 0HB

Trustees

Kirk Session comprising : Rev. A. Green (Interim Moderator), P. Billington, A. Bonham, K. Bonham, G. Chalmers, J. Clark, S. Cohen, S. Copeland, A. Crow, A. Glen, M. Grant, D. Humphris (resigned 04/11/13), I. Inglis, D. Kennedy, H. Laird (Clerk to the Congregational Board), J. McIntyre, R. McGuinness, A. MacPherson, G. Neilson, G. Osbourne, N. Peacock (Clerk), G. Penman (Treasurer), D. Philip, D. Rickards, P. Smith, D. Tosh, R. Trelogan, J. Wilson.

Congregational Board comprising : the elders and C. Bennison, A. Billington, M. Bonham, R. Copeland, M. Coventry, C. Crow, F. Downs, M. Forbes, E. Gemmell, E. Glen, A. Graham, S. Graham, R. Hastings, S. Innes, I. Kempself, G. Macintosh, J. Middleton, E. Penman, N. Reid, F. Rossetter, T. Sinclair (resigned 04/06/13), P. Smith, A. Strachan, M. Wylie (deceased 16/09/13).

Principal Office-bearers

Minister:	Rev. A. Green (Interim Moderator)
Session Clerk:	Prof. N. Peacock
Clerk to the Board:	Mr. H. Laird
Church Treasurer:	Mr. G. Penman

Independent Examiner

Margaret Logan CA
Cook & Co Limited.
Chartered Accountants
Suite 525, Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Bankers

Bank of Scotland
Partick Branch
258/262 Dumbarton Road
Glasgow
G11 6TU

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report Year ended 31 December 2013

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

The Kirk Session (the elders) and the Congregational Board are the charity Trustees. The elders are chosen from the church membership. The minister is a member of the Kirk Session. However, at present during the vacancy a retired minister, an Interim Moderator, chairs the Session. The Congregational Board is appointed from within the congregation by election. Members of the congregation are invited to nominate individuals to the Board. Board members are then appointed at the Stated Annual Meeting (S.A.M.) and serve for a period of three years after which they must seek re-election at the S.A.M.

Organisational Structure

The Congregational Board is chaired by the minister and normally meets four times in a year. During the vacancy, additional meetings have been necessary and have been chaired by the Session Clerk, in the absence, but with the full authorisation, of the Interim Moderator. Certain responsibilities are delegated to the Finance Committee and the Property Committee, normally advisory for the Board to consider and decide, but occasionally the committees are given powers to proceed between Board meetings. The Kirk Session, which meets nine times a year, is responsible for spiritual affairs within the church. Both the Congregational Board and the Kirk Session are convoked periodically, *in haec effecta*.

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.

The Church Mission Statement, included on the website (www.sandyfordhenderson.net), the monthly news bulletin the Congregational Record, and the weekly Order of Service for Sunday worship, states, 'Sandyford exists to honour and enjoy God; to strengthen spiritual life through the systematic exposition of scripture and worldwide intercession; to offer Jesus Christ as Lord and Saviour; and to serve and influence our world in a Christian way'.

Achievements and Performance

Worship

Central to the life of the congregation are the Sunday Worship services (11.00 am and 6.30 pm) and the midweek meeting for Bible study and united prayer. During the absence of a minister, consecutive biblical ministry has been maintained with support largely from visiting preachers, following series drawn up by the Session Clerk. The Organist and a Praise Band of over twenty instrumentalists and singers, who are accountable in the absence of a Minister to the Interim Moderator and to the Kirk Session, lead Sunday music, which combines traditional and modern. The team of people taking children's addresses has been maintained in 2013. The congregation includes people from diverse backgrounds and all ages. Morning attendances have varied between one hundred and fifty and two hundred; evening attendances have been between one hundred and one hundred and forty. Services are recorded and made available, via the web and CD, by an audio-visual team of ten people. Feedback has indicated the sense of expectancy within the congregation and the international appeal of the ministry and worship.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2013

Sunday School and Crèche

Around ten children follow a well-planned Sunday School syllabus covering a wide range of ages. Children from tiny upwards attend the first part of public worship with the whole 'church family' and leave for Sunday School or Crèche (which has nine children of below Sunday School age) after a talk for small children (focused on the theme being pursued in Sunday School) together with an accompanying song. While the Sunday School and the Crèche are comparatively small in numbers, the upward trajectory from a very low base is encouraging.

Prayer Meetings/Bible Studies

The Wednesday evening meeting for Prayer and Bible Study has sustained the increase in attendance and participation noted last year (from up to fifty-five people, some of whom have been newcomers to the meeting). The study is led mainly by elders, following a series drawn up by the Prayer Meeting Convener. Prayer news is printed weekly, the prayer time being held initially in a plenary gathering and then in small groups. There has been an increase in the number of small group Bible Study prayer meetings, separately co-ordinated, ranging from: the young men's Bible study (x two); the young women's bible study (x two); the International Fellowship (for Christians and enquirers from overseas); the students' Bible study; the mums' Bible study; and two 'all-comer' house-groups. The congregation also continues to have representation on the local district group of the 'World Day of Prayer'.

Church Membership

The roll has been attested at two hundred and sixty one members, an increase of some six per cent on the previous year (taking into account those who have been removed from membership): twenty-three new members, of whom twelve joined by profession of faith, three members were removed by death, and six members transferred to other churches, having moved from the Glasgow area. The regular admission of new members, given the mobile nature of the parish, the seeming decline in the national church and the uncertainty regarding the appointment of the next minister, is still a source of great encouragement. Not included in the annual statistics are some sixty students and young people who have attended during the year.

The Church Website

The church is in the process of upgrading its website following the loss of its Webmaster to another position of Christian service in Scotland. Session and the Board regard the website as a major resource and have invested in a new platform and provider. The site, which has world-wide access, includes details regarding the varied activities of the Church; monthly pastoral letters, written by the Session Clerk; recording of morning and evening services; and *Lifelines*, the daily Bible reading notes, written by Mrs Elspeth Jones, one of our members.

Electronic and IT resources in the building include the provision of wireless network, PowerPoint and other projection for meetings, in both the sanctuary and the hall downstairs. Improvements to the general PA system are ongoing.

Outreach

1) *Staff Changes*. The major change has been in the loss in July 2013 of the Outreach Coordinator, who has taken up a leadership role with *Friends International*. However, his work has been redistributed among the members and between the two paid full-time workers, who meet weekly with the Session Clerk for prayer, review and planning. The full-time Student Worker (John Torrens) has continued in post throughout the year; the contract of the International Outreach Worker (Louise Trelogan), extended to thirty-two hours last year, has been further extended to forty hours, in response to the development of the work among international students, who now form a very significant group within the parish.

2) *Activities*. Outreach, led by the full-time student workers, has been underpinned by the concept of friendship evangelism, with prominence given to the quality of our presence where we live and work, to congregational lunches, guest services, and gatherings over coffee. Courses organised have included: *Christianity Explored*, *Glad You Asked*, *English Through the Bible*, *Christians Against Poverty*, *Marriage* and *Marriage Preparation*. These courses have attracted over one hundred guests. The *Wednesday Drop-In* – the church has been open to many people from: the parish, other parts of the city, the UK; and from all over the world – has continued to attract a diverse group of people: some have been seeking shelter; some peace and quiet; some have been interested in the building; some have been anxious parents, whose child has been admitted to Yorkhill Hospital; others have been international students seeking friendship or opportunities to improve their English. Other activities have included worship evenings, carol singing round the parish, Ceilidhs, Easter-art exhibitions/meditations.

3) *Challenges and Opportunities*. In the recently released details from the 2011 Census, the increase in the percentage of students and young people in the parish confirms the major focus of our outreach strategy and will shape future planning. Our parish is an area that has seen significant transformation in recent years, with new

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2013

restaurants and coffee shops appearing along Argyle Street, many new luxury apartment developments to attract young professionals, and seven student halls of residence (three of which were built last year). A further two halls of residence are being constructed in 2013-2014. The parish has a resident population of over 5400 with an estimated average age of thirty-two.

In-Reach

Many of the Outreach activities above have provided in-reach for members and guests. Particularly noteworthy and very well attended have been the congregational lunches, which helped to reinforce the hospitality extended in homes of members and friends. The *Weekend Away*, held in October 2013 on the subject of 'The Church', attracted over fifty people. *The Guild*, which attracts between fifteen and twenty members and friends meeting fortnightly on Tuesday evenings from October to March, to hear talks on all aspects of the wider work of the church, is linked with local branches through the Presbyterian Council. Some of its members help at the Lodging House Mission snack bar once or twice during the year.

New Initiatives

A *Student Café* has been held on Friday evenings from October to contact those living in the parish. Around 30, mainly international students have attended, quite a few of whom attend other meetings in the church, including one of the Sunday services. Some of the initiatives introduced or mooted last year have been delivered and/or developed, including: the *CAP Money* course which helped (ten) students to manage better their money; the *Student Bible Study*, led by the Student Worker, attracted up to fifteen students; the *Tuesday Afternoon Fellowship* has provided an invaluable opportunity for study and fellowship for some twenty-five people, particularly for those unable to attend evening meetings; *Street Evangelism*, the handing out of mince pies and mulled wine (Christmas), burgers (Students Freshers' Week in September) and Hot-Cross Buns (Easter) on the street outside the church (this activity, facilitated by the use of a gazebo outside the church garden, has advertised the church to hundreds of people during the year and has resulted in quite a few attending services and activities).

Missionary Support

Sandyford has members on the mission field in the Women's Christian Hospital in Multan, Pakistan; in Central Thailand supporting church planting and extension; in Singapore, members who have accepted a major responsibility in the leadership of Overseas Missionary Fellowship, having been previously the team leaders for the whole work of the this missionary society in Cambodia. In addition, Sandyford has close contact with other missionaries in different parts of the world. Other supported works in 2013 include: Christian teachers in Pakistan and Uganda; Rutherford House, an evangelical trust to promote biblical thinking and theology; UCCF for students and Scripture Union Scotland; The Scottish Bible Society; Tearfund. The congregation, in addition to personal designated gifts, gave some £33,093 to such support during 2013. A special Christmas collection enabled the congregation to give a further £9,112 for the relief of persecuted Christians in Syria, and also £9,112 for the assistance of a church building project in northwest Uganda. Our interest in mission is also reflected in the involvement of some fifty members in missionary societies and in major charities in the UK. As well as financial and practical support, Sandyford prays weekly for national and international mission.

Pastoral Support

In the absence of a minister a team of some twenty visitors, whose work has been directed by two coordinators, has maintained pastoral support. The pastoral team complement the ministry of encouragement offered by the elders in their regular visits to members.

Conclusion

2013 has been a year of much encouragement, building on the progress of 2012. The Trustees noted with thanksgiving to God at the end of 2013, following thirty-two months of vacancy, not only the stability and unity of the congregation, but also the sustained growth in attendances at worship and at the prayer meeting, an increase in membership, and a spirit of expectancy among the members with regard to the future.

The income, mostly contributed by direct Christian liberality, and the expenditure, reflect a well-stewarded diligence in pursuance of our aims. We appreciate the hard work of our Treasurer Gordon Penman in keeping and reporting on the accounts.

The Kirk Session and Congregational Board pay tribute to the work done by a high proportion of the membership as outlined in the preceding paragraphs. Being voluntary, this contribution does not appear in the accounts as staff and governance costs. While the two paid employees and the office-bearers have played their full part, Sandyford Henderson Memorial Church is the work of most of the congregation. The Annual Accounts therefore represent very considerable value for money.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2013

Financial Review

The principal source of income is through the direct giving of members on a monthly or weekly basis, by bank standing orders, regular cheques or the numbered weekly envelopes system. Gift Aid tax continues to provide a substantial part of the gross ordinary income. Further ordinary income is by weekly envelope offering and 'open-plate' offerings at worship services. Occasional irregular donations are made to meet specific needs, often designated to restricted funds by the donors. The only investment income is a small endowment (centrally administered by the Church of Scotland offices in Edinburgh), which partially offsets the 'Ministries and Mission' funding requirement by central offices.

The Voluntary Offerings income improved substantially in 2013 with an increase of 8% on 2012. The drop in 'Other' Voluntary Income between years is accounted for by irregular designated gifts in 2012 to support the appointment of new staff workers. The congregation has a high turnover of population due to the proportion of students and mobile young professionals in membership, and this can give rise to modest fluctuations of income from year to year. Nevertheless there continues to be a healthy *per capita* giving level and a reliable core of steady donations, which support regular activities.

The cost to the congregation of our full-time Outreach Co-ordinator has been met entirely from the General Fund for 2013. There was a strong surplus in the Student Worker Fund carried forward from 2012 to enable continuation of contractual level staff payments well into 2014. The role of International Outreach Worker was raised to a full-time terminable contract appointment in late 2013, and further substantial designated donations to the International Outreach Worker Fund means that this work is also well supported to the end of the current contract period in 2014. No additional funding has been given from any other wider Church of Scotland funds or third party organisations for any of these staff costs in 2013.

Total fabric expenditure in excess of £36,313 was made in 2013; the whole fabric cost is allocated between routine upkeep costs from General Fund (£11,466), and necessary unanticipated costs from Designated Fabric Fund (£24,847). Designated Fabric Fund expenditure included: fence instalment and repair at the perimeter of the church building (£3,708); manse boiler replacement (£3,120); video projector replacement in the sanctuary (£2,844); downstairs hall door repairs (£4,542); enhancement of security of the church by installation of a CCTV external camera system with associated recording device for multiple cameras (£4,170). Some additional fabric income was obtained by the leasing of the church manse throughout the year (net income to Designated Fabric Fund was £11,756). The net consequence of the additional fabric initiatives was a depleted Designated Fabric Fund for 2013; the potential deficit has been offset in the final accounts by a transfer from the General Fund surplus (see 'Reserves Policy').

In line with our charity mission objectives and a previously published policy, the Trustees resolved in 2013 to allocate a modest proportion of Voluntary Income for the use of third party missionary causes with a charitable basis (described in the Accounts Notes as 'Missionary Fund'). A sum of £4,000 was therefore transferred from General Fund as a partial contribution to these third party gifts for designated charitable causes.

In general, the Trustees are grateful for the continued practical support of the congregation for the work, and are confident of a continued high level of financial commitment as the work progresses in 2014.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2013

Reserves Policy

The principal policy of the Trustees has been to transfer some General Fund surplus at year-end to maintain a Fabric Fund. A surplus on the General Fund enabled the Trustees to make a prudent transfer to both offset deficit to the Designated Fabric Fund, and moreover to leave a modest surplus of £10,000 in that Fund for 2014.

The Trustees have a policy of annual transfer of a small annual sum from the general surplus to the Organ Fund if there is deemed by the Trustees to be sufficient General Surplus to justify it. The Trustees felt that in view of another year of substantial fabric spending and the consequent limited surpluses that no such transfer is made for 2013. This practice is reviewable annually.

Although the strength of surpluses in the funds remains generally low, the Trustees do not regard it necessary or prudent to hold high surplus levels to maintain short-term financial stability or future security.

Risk Statement

The Trustees have reviewed the major strategic, operational and financial risks to which the Church is exposed and have established procedures to mitigate the identified risks.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

Approved by the Trustees and signed on their behalf,

Alex H Green
Interim Moderator

Noël A Peacock
Session Clerk

W Harold Laird
Clerk to the Congregational Board

Date

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Independent Examiner's Report to the Trustees of Sandyford Henderson Memorial Church for the year ended 31 December 2013

I report on the financial statements of the charity for the year ended 31 December 2013 which are set out on pages 8 to 17.

Respective Responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 Statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- 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 financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Margaret Logan CA
Cook & Co Limited.
Chartered Accountants
Suite 525, Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Dated: March 2014

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Statement of Financial Activities and Income and Expenditure Account

Year ended 31 December 2013

	<u>Note</u>	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary income	1	226,514	21,559	248,073	291,962
Activities for generating funds	2	850	0	850	955
Investment income	3	19	0	19	241
Incoming resources from charitable activities	4	2,473	0	2,473	2,531
<u>Total Incoming Resources</u>		<u>229,856</u>	<u>21,559</u>	<u>251,415</u>	<u>295,689</u>
<u>Resources Expended</u>					
	5				
Charitable activities		228,748	40,307	269,055	286,931
Governance costs		1,800	0	1,800	1,800
Depreciation		1,000	0	1,000	1,000
<u>Total Resources Expended</u>		<u>231,548</u>	<u>40,307</u>	<u>271,855</u>	<u>289,731</u>
Net outgoing/incoming resources before transfers		-1,692	-18,748	-20,440	5,960
Transfers between funds		0	0	0	0
Net outgoing/incoming resources before other recognised gains and losses		<u>-1,692</u>	<u>-18,748</u>	<u>-20,440</u>	<u>5,960</u>
<u>Other Recognised Gains/Losses</u>					
Loss on revaluation of manse	8	0	0	0	-40,000
Net movement in funds		<u>-1,692</u>	<u>-18,748</u>	<u>-20,440</u>	<u>-34,040</u>
Total funds brought forward		475,757	63,789	539,546	573,586
<u>Total funds carried forward</u>		<u>474,065</u>	<u>45,041</u>	<u>519,106</u>	<u>539,546</u>

The notes on pages 10 to 17 form part of these accounts.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Balance Sheet

At 31 December 2013

	<u>Note</u>	2013		2012	
		£	£	£	£
Fixed Assets					
Tangible Fixed assets	8		464,000		465,000
Investments	9		<u>0</u>		<u>0</u>
			464,000		465,000
Current Assets					
Debtors	10	28,970		10,089	
Bank and cash		<u>54,596</u>		<u>88,195</u>	
		83,566		98,284	
Creditors					
Falling due within one year	11	<u>28,460</u>		<u>23,738</u>	
Net Current Assets			55,106		74,546
Net Assets			<u>519,106</u>		<u>539,546</u>
Unrestricted Funds					
General funds	13		65		6,687
Designated funds		<u>474,000</u>		<u>469,070</u>	
		474,065		475,757	
Restricted Funds	13	<u>45,041</u>		<u>63,789</u>	
Total Funds			<u>519,106</u>		<u>539,546</u>

The notes on pages 10 to 17 form part of these accounts.

The accounts were approved by the Kirk Session and Congregational Board on 5th March 2013.

For and on behalf of the Kirk Session and Congregational Board

Session Clerk

Treasurer

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005). Accordingly, the accounts of the charity are prepared on the accruals basis.

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

Accounting Policies (cont)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. The manse is vested in local trustees.

All other tangible fixed assets costing £10,000 or more and having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment	10 years
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Taxation

Sandyford Henderson Memorial Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	2012 £
1 Voluntary income				
Offerings	164,303	977	165,280	153,033
Tax recovered on Gift Aid	34,365	4,217	38,582	42,171
Endowment income	652	0	652	650
Other	27,194	16,365	43,559	96,108
	<u>226,514</u>	<u>21,559</u>	<u>248,073</u>	<u>291,962</u>
2 Activities for generating funds				
Use of Premises	850	0	850	955
	<u>850</u>	<u>0</u>	<u>850</u>	<u>955</u>
3 Investment income				
Bank interest	19	0	19	241
	<u>19</u>	<u>0</u>	<u>19</u>	<u>241</u>
4 Incoming resources from charitable activities				
Weddings and Funerals	1,575	0	1,575	1,950
Income from organisations	898	0	898	581
	<u>2,473</u>	<u>0</u>	<u>2,473</u>	<u>2,531</u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	2012 £
5 Analysis of Resources Expended				
Charitable Activities				
Ministries and Mission Allocation	95,100	0	95,100	84,165
Presbytery Dues	6,177	0	6,177	5,799
Minister's Expenses	222	0	222	1,141
Pulpit Supply	4,615	0	4,615	4,692
Salaries, Outreach Coordinator /International Outreach Worker/Student Worker	17,410	39,132	56,542	55,830
Other salary costs, Church Officer	9,687	0	9,687	10,097
Fabric Repairs & Maintenance	36,313	0	36,313	61,375
Council Tax	0	0	0	1,721
Heating , Lighting & Cleaning	24,518	0	24,518	23,806
Water charges & Insurance	9,691	0	9,691	10,082
Hospitality & Catering	6,175	0	6,175	6,338
Publicity & Advertising	771	0	771	2,309
Non-recurring gifts	825	375	1,200	1,550
Missionary Fund (third party) allocation	4,000	0	4,000	5,000
Other expenses	13,244	800	14,044	13,026
	<u>228,748</u>	<u>40,307</u>	<u>269,055</u>	<u>286,931</u>
Governance Costs				
Independent Examiner's Fee	1,800	0	1,800	1,800
	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>1,800</u>
Depreciation				
Depreciation on digital organ	1,000	0	1,000	1,000
	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total	<u><u>231,548</u></u>	<u><u>40,307</u></u>	<u><u>271,855</u></u>	<u><u>289,731</u></u>

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

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

6 Staff costs and numbers

	2013	2012
	£	£
Staff salaries	60,927	59,802
Employer's National Insurance	4,544	4,855
Employer's occupational pension contributions	758	1,300
Total	<u>66,229</u>	<u>65,957</u>

In 2013 Mr. Ian Fyfe was employed on a part-time basis as Church Officer.

In 2013 Mr. Douglas Humphris was a full-time employee of the congregation as 'Outreach Co-ordinator'. The congregation pays up to 5% of salary to a group personal plan matching up to a maximum combined 10% contribution. Costs were paid from the General Fund of the congregation.

In 2013 Mrs. Louise Trelogan (nee Murray) was employed on a part-time basis for part of the year, and latterly on a full-time basis, as 'International Outreach Worker'. Costs were paid from the International Outreach Worker Fund.

In 2013 Mr. John Torrens was a full-time employee of the congregation as 'Student Worker'. Costs were paid from the Student Worker Fund.

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.

Ministers' stipends are paid in accordance with the National Stipend scale, which is related to years of service. For 2013, the minimum stipend was £25,253 and the maximum stipend in 5th and subsequent years of service was £31,035.

7 Trustee Remuneration and Related Party Transactions

	2013	2012
	£	£
During the year 2013 the Interim Moderator Rev A. Green received travel expenses for pastoral and administrative duties on behalf of the congregation.	222	289
During the year Mr. Douglas Humphris was a full-time employee of the congregation and an active Trustee. (His total salary remuneration constitutes part of Note 6 and is restated here). Only 'out of pocket' expenses were paid to Mr. Humphris during the year.	17,410	29,866
On his retiral from his full-time role of Outreach Coordinator in 2013, Mr Douglas Humphris was awarded an ex gratia sum of £200 in gratitude for his several years' exceptional service to the congregation	200	0
During the year Mr. Alistair Graham was an unpaid Organist and active Trustee. He was given ex gratia gifts amounting to £100 for his unpaid services at specific weddings and funerals during the year.	100	0
During the year 2012 payments were made to central offices of the Church of Scotland for previously unrecognised Employers' National Insurance costs for car expenses incurred by Rev C. Peter White prior to retirement in 2011.	0	852

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

8 Tangible Fixed Assets

	Buildings (manse) £	Digital Organ £	Total £
Cost or valuation			
At 1 January 2013	460,000	10,000	470,000
Additions at cost	0	0	0
Revaluation	0	0	0
At 31 December 2013	<u>460,000</u>	<u>10,000</u>	<u>470,000</u>
Accumulated depreciation			
At 1 January 2013	0	5,000	5,000
Charge for year	0	1,000	1,000
Eliminated on Disposals	0	0	0
At 31 December 2013	<u>0</u>	<u>6,000</u>	<u>6,000</u>
Net Book Value			
At 31 December 2013	<u>460,000</u>	<u>4,000</u>	<u>464,000</u>
At 31 December 2012	<u>460,000</u>	<u>5,000</u>	<u>465,000</u>

As stated in the Accounting Policies, title to the church building is vested in the General Trustees of the Church of Scotland. The church building contains a pipe organ which is of historical interest and may have a value if the building were to be sold.

The manse was revalued on behalf of Glasgow Presbytery at £460,000 on 27/11/2011 by G A B Robins UK Ltd., and the valuation is now reflected in the Net Book Value at year end.

9 Investments

There are no investment funds.

10 Debtors

	2013 £	2012 £
Gift Aid Tax Refunds Due	28,970	10,089
	<u>28,970</u>	<u>10,089</u>

11 Creditors

	2013 £	2012 £
Accruals	28,460	23,738
	<u>28,460</u>	<u>23,738</u>

12 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Total £
Fixed Assets	0	464,000	0	464,000
Debtors	28,970	0	0	28,970
Bank and cash	-445	10,000	45,041	54,596
Creditors	-28,460	0	0	-28,460
Net assets at 31 Dec 2013	<u>65</u>	<u>474,000</u>	<u>45,041</u>	<u>519,106</u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

13 Movements in Funds

	At 1 January 2013	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2013
	£	£	£	£	£
Restricted funds					
Organ Fund	7,487	0	0	0	7,487
Book Fund	6,086	0	0	0	6,086
Summer Missions Fund	187	747	800	0	134
Benevolent Fund	267	396	375	0	288
International Outreach Worker Fund	12,766	20,416	19,436	0	13,746
Student Worker Fund	36,996	0	19,696	0	17,300
	<u>63,789</u>	<u>21,559</u>	<u>40,307</u>	<u>0</u>	<u>45,041</u>
Unrestricted funds					
General Fund	6,687	218,101	205,702	-19,021	65
Designated Fabric Fund	4,070	11,755	24,846	19,021	10,000
Designated Assets Fund	465,000	0	1,000	0	464,000
	<u>475,757</u>	<u>229,856</u>	<u>231,548</u>	<u>0</u>	<u>474,065</u>
Total funds	<u>539,546</u>	<u>251,415</u>	<u>271,855</u>	<u>0</u>	<u>519,106</u>

Purposes of Restricted Funds

Organ Fund: This fund is for Organ repairs or refurbishment that are not of a routine nature.

Book Fund: This fund is for the publishing of a book about the history of Sandyford Henderson Memorial Church, as yet unpublished.

Summer Missions Fund: This fund is for allocated gifts to members and friends of the congregation who, in the opinion of the Trustees, have made personal financial sacrifice in volunteering for Christian holiday missions, camps or outreach ventures during 2013.

Benevolent Fund: This fund is used for gifts to elderly, housebound or needy people at Christmas, and also for occasional discretionary gifts to needy individuals at other times. It is administered by the Minister and the Treasurer on a confidential basis (and in a ministerial vacancy by the Session Clerk and the Treasurer).

International Outreach Worker Fund: This fund is for designated gifts for support of the International Outreach Worker for outreach work among international students studying in the UK.

Student Worker Fund: This fund is for designated gifts for support of the Student Worker for outreach work among UK students.

Purposes of Unrestricted Funds

General Fund: This Fund is for the normal or routine costs of running the church. Where a surplus exists at the financial year end, the Trustees' policy is to distribute a proportion or all of the General Surplus to other designated or restricted funds as required.

Designated Fabric Fund: The Trustees set aside funds for the maintenance of the church property and the manse. This is for work which is not of a routine or annually recurring nature. Routine or annual repairs are normally met from the General Fund.

Designated Assets Fund: This fund reflects the Tangible Fixed Assets (see "Accounting Policies").

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2013

14 Collections for Third Parties

	2013	2012
	£	£
Tearfund	1,540	1,295
Barnabas Trust : Syria - Middle East Fund	9,112	0
Christchurch Arua, Uganda, Building Fund	9,112	0
Women's Christian Hospital, Multan	1,250	11,703
Surplus Educational Supplies Foundation, for educational needs in Liberia	0	3,000
Ms. Rachel (Rui) Zhou (designated support gifts)	0	175
Mr. Ian Fyfe (designated personal gifts)	50	250
Mr. Alastair Graham (designated personal gifts)	100	200
Prof. P. Smith (designated personal gift)	10	10
'Lifelines' Bible Notes	10	80
Ms Sarah Melbourne (designated personal gift)	2,000	0
<i>"Missionary Fund":</i>		
Interserve, Marian Morrison	4,003	3,449
OMF, Robert and Janet Trelogan	8,007	6,898
OMF, David & Fiona Rickards	8,007	6,898
Friends International, Douglas Humphris	2,165	0
Friends International, Duan (Christina) Xiaswei	2,165	0
H. and R. Mealyea, overseas pastorate	0	6,898
Friends International, Rachel (Rui) Zhou	0	1,913
OMF, Phil & Cath Steed	1,601	1,379
OM International, Caroline White, Pakistan	801	690
W & M Dunlop, Presbyterian Seminary Uganda	1,601	1,379
Rutherford House	801	690
UCCF Scotland	801	690
Scripture Union Scotland	801	690
Scottish Bible Society	801	690
	<u>54,738</u>	<u>48,977</u>

These sums are not included in the church accounts.

The "Missionary Fund" figures include an allocation of £4,000 of the Voluntary Income approved by the Trustees.