

**Sandyford Henderson Memorial
Church of Scotland
Glasgow**

**Annual Accounts
for 2014**

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 161020

Charity No: SC002155

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report Year ended 31 December 2014

The Trustees present the annual report and accounts for Sandyford Henderson Memorial Church of Scotland, Glasgow for the year ended 31 December 2014.

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 to 13/11/14), Rev J de Groot (from 13/11/14), P. Billington, A. Bonham (deceased 01/05/14), K. Bonham, G. Chalmers, J. Clark, S. Cohen, S. Copeland, A. Crow, A. Glen, M. Grant, I. Inglis, D. Kennedy, H. Laird (Clerk to the Congregational Board), J. McIntyre (deceased 21/04/14), R. McGuinness, A. MacPherson, G. Neilson, G. Osbourne, N. Peacock (Clerk), G. Penman (Treasurer), D. Philip, D. Rickards, P. Smith, D. Tosh, R. Trelogan and 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 (to 18/03/14), S. Innes, I. Kempself, G. Macintosh, J. Middleton, E. Penman, N. Reid, F. Rossetter (to 18/03/14), P. Smith and A. Strachan.

Principal Office-bearers

Minister:	Rev. A. Green (Interim Moderator till 13/11/14); Rev Jonathan de Groot (from 13/11/14).
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 2014

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. 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. 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*. (For example, in 2014, a number of additional meetings of the Congregational Board were needed to authorise exceptional expenditure on Fabric; extra meetings of the Kirk Session were called in regard to the nomination of a minister and the relaunch of the Christmas Eve service and the designation of special offerings.)

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 in the Congregational Record, and the weekly Order of Service for Sunday worship, affirm: '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. The Organist and a Praise Band of some fifteen instrumentalists and singers, who are accountable to the Minister, lead Sunday music, which combines traditional and modern. (During the vacancy, the Organist and the Praise Band were accountable to the Interim Moderator and to the Kirk Session.) Children's addresses have been given by a team of members and the minister. 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 eighty and one hundred and twenty. Services are recorded and made available, via the web and CD, by an audio-visual team of fourteen 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 2014

Sunday School and Crèche

Around fifteen children follow a 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 some ten children of below Sunday School age) after a talk for small children, and an accompanying song. While the Sunday School and the Crèche are relatively small in numbers, the upward trajectory from a very low base is very encouraging.

Prayer Meetings/Bible Studies

The Wednesday evening meeting for Prayer and Bible Study has sustained the increase in attendance and participation noted in the last two years. The major innovation has been the introduction of corporate response to the Bible Study before the meeting proceeds to intercession. 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 are a number of other small group Bible Study / Prayer meetings, separately co-ordinated. The major addition has been of a Bible Study for the 20s and 30s age range, with at present two groups meeting in the church hall. Other groups include a young men's Bible Study; a young women's Bible Study; an International Fellowship (for Christians and enquirers from overseas); a students' Bible Study, which in 2014 has divided into three groups; a 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 on 31st December 2014 has been attested as at two hundred and eighty members: during the year, thirty new members were added, of whom twenty-two joined by profession of faith, and eight members transferred from other churches. The regular admission of new members, given the decline in the national church, remains a source of great encouragement. Not included in the annual statistics are some fifty students and young people who have attended during the year.

The Church Website

A major rebuild is taking place following the compromise of the old site towards the end of 2014. The 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; and recording of morning and evening services.

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

Staff Changes. The major change has been with regard to the induction on 13th November 2014 of a new minister, Rev. Jonathan de Groot. The full-time Student Worker (John Torrens) demitted in August 2014 to undertake training for the ministry in the Presbyterian Church of Ireland. He has been replaced by Dawn Ingall. Louise Trelogan (the International Student Worker) took maternity leave with effect from 9th December, and cover has been provided by Julie Armstrong. Louise Trelogan is being given full statutory maternity pay until the end of her contract on 31st August 2015.

Outreach

The Congregation prizes preaching as the major contribution to both outreach and in-reach, and is very pleased that the focus on systematic expository ministry has been sustained in the new ministry. Outreach has also been underpinned by the concept of friendship evangelism, with prominence given to the quality of our presence where we live and work and spend leisure time.

Various activities have been organised: a *Student Café* (around 30, mainly international students, have attended, quite a few of whom attend other meetings in the church, including one of the Sunday services); the *Student Bible Studies* (a significant growth area in 2014); the *Tuesday Afternoon Fellowship* continues to attract some twenty-five people; *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); the *Commonwealth Games Café*, which attracted some 1000 visitors; 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; others

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2014

have been international students seeking friendship or opportunities to improve their English. Other activities comprise worship evenings, carol singing round the parish, ceilidhs, Easter-art exhibitions/meditations. Major innovations in 2014 have included: a weekly lunch for students, followed by a talk on contemporary gospel issues; a Bible Study for enquirers at the Drop-In.

The revitalised, refurbished parish offers exciting opportunities: an area that has seen significant transformation in recent years, with new restaurants and coffee shops appearing along Argyle Street, many new luxury apartment developments occupied largely by young professionals, and nine student halls of residence, two of which were opened in 2014. The parish has a resident population of some 6000 with an estimated average age of around thirty.

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 have helped to reinforce the hospitality extended in homes of members and friends.

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, in the leadership of Overseas Missionary Fellowship. In addition, Sandyford has close contact with other missionaries in different parts of the world. Other supported works in 2014 include: Christian teaching in Pakistan; 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 £34,035 to such support during 2014. A special Christmas collection enabled the congregation to give a further £19,038 for the relief of persecuted Christians in Iraq, and also £1000 to support the new initiative which the Bethany Christian Trust (in which one of our members is serving in a full-time capacity) has launched in Glasgow with regard to the homeless and homelessness. 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

Some twenty visitors, whose work has been directed by two coordinators, have maintained pastoral support. The pastoral team complement the encouragement and support offered by the minister and the elders in their regular visits to members.

Conclusion

2014 has been a year of much encouragement, building on the progress of previous years. The Trustees noted with thanksgiving to God at the end of 2014, following forty-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 (with ninety-nine people having joined during the vacancy). A spirit of expectancy among the members with regard to the future has been greatly enhanced by the appointment of a minister. The fact that the Nominating Committee and the Congregation were unanimous in his election promises well for the future development of the congregation.

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 four 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 2014

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. Irregular donations are often made to meet specific needs, often designated to restricted funds by the donors. The only investment income is a small endowment from the Consolidated Stipend Fund (centrally administered by the Church of Scotland offices in Edinburgh), which partially offsets the annual 'Ministries and Mission' funding requirement by central offices.

The Voluntary Offerings income fell in 2014 by 7.1% on 2013, however ordinary general income is essentially keeping pace with normal congregational expenditure. There was a large rise in 'Other' Voluntary Income compared to 2013, mostly due to one-off gifts to support a large manse refurbishment project (see below), and also designated support of the staff outreach workers. These donations are not regarded as part of the ordinary general income of the congregation as they constitute specific congregational responses to needs arising during the year.

The post of International Outreach Worker was financed from the restricted International Outreach Worker Fund, as was the post of maternity cover for this role starting in October 2014. The Student Worker contract was completed, and a new contract worker appointed during the year; both of these employees were paid from the restricted Student Worker Fund. No additional funding has been given from any wider Church of Scotland funds or third party organisations for any of these staff costs in 2014.

The fabric expenditure in 2014 was £66,609; the whole fabric cost is allocated between routine upkeep costs from General Fund (£11,509), and unusual or unanticipated costs from Designated Fabric Fund (£55,100). A significant investment in the fabric of the manse was made prior to entry of the newly appointed minister, and this project alone cost the congregation £47,422. Although initial estimates were around £35,000, unforeseen damp and structural problems caused costs to rise significantly; the Congregational Board were however reassured that 'hidden' problems in the fabric had been discovered and dealt with in a timely way, and that the investment made was beneficial over the longer term. The congregation were very supportive of these changes which is reflected in the irregular donations for the project under 'Voluntary Income: Other unrestricted' in Note 1 of the Accounts. Some limited re-decorative work in the church building costing £2,670 was taken from the Fabric Fund, part of a project of redecoration works over 2014-15. Other unforeseen costs attributed to the Designated Fabric Fund included: replacement of failing projector in sanctuary, £2,861; external spot lights for safety at main entrance, £960; shed erection in church courtyard for secure storage, £280.

Despite generous support from the congregation of the above fabric initiatives, a transfer of £14,637 to the Fabric Fund was necessary to provide a balance of £10,000 for possible projects in 2015.

In view of our continuing commitment to outreach mentioned above in 'Achievements and Performance', modest transfers from the General Fund surplus were made to the International Outreach Worker Fund (£1,200) and the Student Worker Fund (£2,700) to ensure secure funding of contract salaries in 2015.

In view of the healthy support of the third party Missionary Fund in 2014, and with the need to reassert the Fabric Fund and the Restricted funds for 2015, it was not thought appropriate to make any transfers from General Fund surplus to the Missionary Fund. (This is a decision which is reviewable annually in line with our agreed policy of disbursement of annual surpluses).

In general, the Trustees anticipate that a new ministry begun in 2014 will be the catalyst for increased givings in 2015, to both consolidate and expand work already flourishing in recent years.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.)

Year ended 31 December 2014

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 the Designated Fabric Fund, and to leave a modest balance of £10,000 for 2015.

The Trustees have a policy of annual transfer of a small annual sum from the General Fund 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 prudent use of surplus to enhance other funds, that no such transfer is made for 2014. 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,

Rev Jonathan de Groot
Minister

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 2014

I report on the financial statements of the charity for the year ended 31 December 2014 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 2015

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Statement of Financial Activities and Income and Expenditure Account

Year ended 31 December 2014

	<u>Note</u>	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary income	1	239,922	31,514	271,436	248,073
Activities for generating funds	2	1,200	0	1,200	850
Investment income	3	0	0	0	19
Incoming resources from charitable activities	4	1,216	0	1,216	2,473
<u>Total Incoming Resources</u>		242,338	31,514	273,852	251,415
<u>Resources Expended</u>					
	5				
Charitable activities		236,766	40,976	277,742	269,055
Governance costs		1,440	0	1,440	1,800
Depreciation		1,000	0	1,000	1,000
<u>Total Resources Expended</u>		239,206	40,976	280,182	271,855
Net outgoing/incoming resources before transfers		3,132	-9,462	-6,330	-20,440
Transfers between funds		-3,900	3,900	0	0
Net outgoing/incoming resources before other recognised gains and losses		-768	-5,562	-6,330	-20,440
<u>Other Recognised Gains/Losses</u>					
Loss on revaluation of manse	8	0	0	0	0
Net movement in funds		-768	-5,562	-6,330	-20,440
Total funds brought forward		474,065	45,041	519,106	539,546
<u>Total funds carried forward</u>		473,297	39,479	512,776	519,106

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

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Balance Sheet

At 31 December 2014

	<u>Note</u>	2014		2013	
		£	£	£	£
Fixed Assets					
Tangible Fixed assets	8		463,000		464,000
Investments	9		0		0
			<u>463,000</u>		<u>464,000</u>
Current Assets					
Debtors	10	10,107		28,970	
Bank and cash		<u>65,907</u>		<u>54,596</u>	
		76,014		83,566	
Creditors					
Falling due within one year	11	<u>26,238</u>		<u>28,460</u>	
Net Current Assets					
			49,776		55,106
Net Assets					
			<u>512,776</u>		<u>519,106</u>
Unrestricted Funds					
General funds	13	297		65	
Designated funds		<u>473,000</u>		<u>474,000</u>	
		473,297		474,065	
Restricted Funds					
	13	<u>39,479</u>		<u>45,041</u>	
Total Funds					
			<u>512,776</u>		<u>519,106</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 3rd March 2015.

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 2014

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 2014

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 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	2013 £
1 Voluntary income				
Offerings	151,599	1,891	153,490	165,280
Tax recovered on Gift Aid	32,628	6,169	38,797	38,582
Endowment income (Consolidated Stipend Fund)	658	0	658	652
Other	55,037	23,454	78,491	43,559
	<u>239,922</u>	<u>31,514</u>	<u>271,436</u>	<u>248,073</u>
2 Activities for generating funds				
Use of Premises	1,200	0	1,200	850
	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>850</u>
3 Investment income				
Bank interest	0	0	0	19
	<u>0</u>	<u>0</u>	<u>0</u>	<u>19</u>
4 Incoming resources from charitable activities				
Weddings and Funerals	450	0	450	1,575
Income from organisations	766	0	766	898
	<u>1,216</u>	<u>0</u>	<u>1,216</u>	<u>2,473</u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	2013 £
5 Analysis of Resources Expended				
Charitable Activities				
Ministries and Mission Allocation	93,291	0	93,291	95,100
Presbytery Dues	5,837	0	5,837	6,177
Minister's Expenses	3,433	0	3,433	222
Pulpit Supply	4,145	0	4,145	4,615
Salaries, International Outreach Worker/Student Worker	0	39,601	39,601	56,542
Other salary costs, Church Officer	9,913	0	9,913	9,687
Fabric Repairs & Maintenance	66,609	0	66,609	36,313
Council Tax	717	0	717	0
Heating , Lighting & Cleaning	22,220	0	22,220	24,518
Water charges & Insurance	9,656	0	9,656	9,691
Hospitality & Catering	7,364	0	7,364	6,175
Publicity & Advertising	937	0	937	771
Non-recurring gifts	1,115	1,242	2,357	1,200
Missionary Fund (third party) allocation	0	0	0	4,000
Other expenses	11,529	133	11,662	14,044
	<u>236,766</u>	<u>40,976</u>	<u>277,742</u>	<u>269,055</u>
Governance Costs				
Independent Examiner's Fee	1,440	0	1,440	1,800
	<u>1,440</u>	<u>0</u>	<u>1,440</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>239,206</u></u>	<u><u>40,976</u></u>	<u><u>280,182</u></u>	<u><u>271,855</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 2014

6 Staff costs and numbers

	2014	2013
	£	£
Staff salaries	48,260	60,927
Employer's National Insurance	1,254	4,544
Employer's occupational pension contributions	0	758
Total	<u>49,514</u>	<u>66,229</u>

In 2014 Mr. Ian Fyfe was employed on a part-time basis as Church Officer.

In 2014 Mrs. Louise Trelogan was a full-time employee of the congregation as 'International Outreach Worker'. Costs were paid from the International Outreach Worker Fund.

In 2014 Ms Julie Armstrong was a full-time employee of the congregation (from 27/10/14) as 'International Outreach Worker' (maternity cover for Mrs Louise Trelogan).

In 2014 Mr. John Torrens was a full-time employee of the congregation as 'Student Worker'. His contract finished on 20/08/14. Costs were paid from the Student Worker Fund.

In 2014 Mrs Dawn Ingall was a full-time employee of the congregation as 'Student Worker', starting 1/9/14. 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 2014, the minimum stipend was £25,607 and the maximum stipend in 5th and subsequent years of service was £31,469.

7 Trustee Remuneration and Related Party Transactions

	2014	2013
	£	£
During the year 2014 the Interim Moderator Rev A. Green received travel expenses for pastoral and administrative duties on behalf of the congregation.	998	222
During the year 2014 Mr. Alistair Graham was unpaid Organist and active Trustee. He was given designated gifts amounting to £ 100 for his unpaid services at specific weddings and funerals during the year.	100	100
During the year 2013 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.	0	17,410
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.	0	200
During the year 2014 Rev Jonathan de Groot was paid removal expenses on his call to this charge.	2,349	0
During the year 2014 expenses were incurred by Rev Jonathan de Groot in connection with pastoral activities.	86	0

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2014

8 Tangible Fixed Assets

	Buildings (manse) £	Digital Organ £	Total £
Cost or valuation			
At 1 January 2014	460,000	10,000	470,000
Additions at cost	0	0	0
Revaluation	0	0	0
At 31 December 2014	<u>460,000</u>	<u>10,000</u>	<u>470,000</u>
Accumulated depreciation			
At 1 January 2014	0	6,000	6,000
Charge for year	0	1,000	1,000
Eliminated on Disposals	0	0	0
At 31 December 2014	<u>0</u>	<u>7,000</u>	<u>7,000</u>
Net Book Value			
At 31 December 2014	<u>460,000</u>	<u>3,000</u>	<u>463,000</u>
At 31 December 2013	<u>460,000</u>	<u>4,000</u>	<u>464,000</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 reflected in the Net Book Value at year end.

9 Investments

There are no investment funds.

10 Debtors

	2014 £	2013 £
Gift Aid Tax Refunds Due	<u>10,107</u>	<u>28,970</u>
	<u>10,107</u>	<u>28,970</u>

11 Creditors

	2014 £	2013 £
Accruals	<u>26,238</u>	<u>28,460</u>
	<u>26,238</u>	<u>28,460</u>

12 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Total £
Fixed Assets	0	463,000	0	463,000
Debtors	10,107	0	0	10,107
Bank and cash	16,428	10,000	39,479	65,907
Creditors	-26,238	0	0	-26,238
Net assets at 31 Dec 2014	<u>297</u>	<u>473,000</u>	<u>39,479</u>	<u>512,776</u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2014

13 Movements in Funds

	At 1 January 2014	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2014
	£	£	£	£	£
Restricted funds					
Organ Fund	7,487	0	0	0	7,487
Book Fund	6,086	0	0	0	6,086
Summer Missions Fund	134	1,110	1,242	0	2
Benevolent Fund	288	1,086	133	0	1,241
International Outreach Worker Fund	13,746	18,755	21,267	1,200	12,434
Student Worker Fund	17,300	10,563	18,334	2,700	12,229
	<u>45,041</u>	<u>31,514</u>	<u>40,976</u>	<u>3,900</u>	<u>39,479</u>
Unrestricted funds					
General Fund	65	201,875	183,106	-18,537	297
Designated Fabric Fund	10,000	40,463	55,100	14,637	10,000
Designated Assets Fund	464,000	0	1,000	0	463,000
	<u>474,065</u>	<u>242,338</u>	<u>239,206</u>	<u>-3,900</u>	<u>473,297</u>
Total funds	<u>519,106</u>	<u>273,852</u>	<u>280,182</u>	<u>0</u>	<u>512,776</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 2014.

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 2014

14 Collections for Third Parties

	2014	2013
	£	£
Tearfund	2,506	1,540
Bethany Christian Trust	1,000	-
WEC International, Iraqi Relief Fund	19,058	-
BarnabasTrust : Syria - Middle East Fund	-	9,112
Christchurch Arua, Uganda, Building Fund	-	9,112
Women's Christian Hospital, Multan	-	1,250
Mr. Ian Fyfe (designated personal gifts)	100	50
Mr. Alastair Graham (designated personal gifts)	100	100
Rev C P White, from estate of the late Ms V Samuels	50	-
Mrs Jeanette McIntyre, for Glasgow Royal Infirmary ward equipment	215	-
Mrs Mary Bonham, for Scripture Union Scotland	550	-
Prof P Smith (designated personal gift)	-	10
'Lifelines' Bible Notes	-	10
Ms Sarah Melbourne (designated personal gift)	-	2,000
<i>"Missionary Fund":</i>		
Interserve, Marian Morrison	4,149	4,003
OMF, Robert and Janet Trelogan	8,297	8,007
OMF, David & Fiona Rickards	8,297	8,007
Friends International, Douglas Humphris	830	2,165
Friends International, Duan (Christina) Xiaswei	1,625	2,165
Friends International, (Florence) Xinlu Dai	2,524	-
OMF, Phil & Cath Steed	1,659	1,601
OM International, Caroline White, Pakistan	830	801
W & M Dunlop, Presbyterian Seminary Uganda	-	1,601
Rutherford House	830	801
UCCF Scotland	830	801
Scripture Union Scotland	830	801
Scottish Bible Society	830	801
	<u>55,109</u>	<u>54,738</u>

These sums are not included in the church accounts.