

**Sandyford Henderson Memorial  
Church of Scotland  
Glasgow**

**Annual Accounts  
for 2012**

**ACCRUED (SORP COMPLIANT) ACCOUNTS**

**Congregation No: 161020**

**Charity No: SC002155**

# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Trustees' Annual Report Year ended 31 December 2012

The Trustees present the annual report and accounts for Sandyford Henderson Memorial Church of Scotland, Glasgow for the year ended 31 December 2012.

### 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, 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 (elected 20/03/12), A. Billington, M. Bonham, R. Copeland, M. Coventry, C. Crow, F. Dewar (demitted 20/03/12), F. Downs, M. Forbes, M. Gairns (demitted 20/03/12), E. Gemmell, E. Glen, A. Graham (elected 20/03/12), S. Graham (elected 20/03/12), R. Hastings, J. Holmes (demitted 20/03/12), S. Innes, I. Kempself, G. Macintosh, J. Middleton (elected 20/03/12), E. Penman, N. Reid, F. Rossetter, T. Sinclair, P. Smith, A. Strachan, M. Wylie.

### 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 2012**

### **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. 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](http://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 from visiting preachers, following series drawn up by the Session Clerk. Sunday music, which combines traditional and modern, is led by the Organist and a Praise Group of over 20 instrumentalists and singers, who are accountable in the absence of a Minister to the Interim Moderator and the Kirk Session. The team of people taking children's addresses has been maintained in 2012. The congregation includes people from diverse backgrounds and all ages. Morning attendances have varied between 150 and 200; evening attendances have been between 120 and 150. Services are recorded and made available, via the web and CD, by an audio-visual team of 10 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 2012

### Sunday School and Crèche

Around eight 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 eight 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 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 seen an increase in attendance and participation 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 are also seven small group Bible Study prayer meetings, separately co-ordinated, ranging from the young men's Bible study; the young women's bible study (x two); the International Fellowship (for Christians and enquirers from overseas); the mums' Bible study; and two 'all-comer' house-groups. The congregation also has representation on the local district group of the 'World Day of Prayer'.

### Church Membership

The roll has been attested at 247 members, an increase of over 10% on the previous year (nineteen new members, of whom seven joined by profession of faith; three members were removed by death and three members transferred to other churches). The regular admission of new members, given the mobile nature of the parish, the seeming decline in the national church and the uncertainty following the retirement of the minister, has been 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

Professionally designed and updated by our Outreach Coordinator, the website has a worldwide and growing ministry. The site 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 internet, powerpoint and other projection for meetings, in both the sanctuary and the hall downstairs. Improvements to the general PA system are ongoing.

### Outreach

A major initiative has been the appointment of a full-time Student Worker (John Torrens) and the extended contract, with increased hours from twenty to thirty two, given to the International Outreach Worker (Louise Murray). Outreach, led by the full-time 'Outreach Co-ordinator', 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, gatherings over coffee. Courses organised have included: *Christianity Explored*, *The Reason for God*, *Identity*, *English Through the Bible*, *Christians Against Poverty*, *Marriage* and *Marriage Preparation*. These courses have attracted around 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. Some have been seeking shelter, some peace and quiet; some have been interested in the building; others have been anxious parents, whose child has been admitted to Yorkhill Hospital. Other activities have included musical evenings, carol singing round the parish, Ceilidhs, Easter-art exhibitions/meditations.

### In-Reach

Many of the Outreach activities above provided in-reach for members and guests. Particularly noteworthy and very well attended have been the congregational lunches, which reinforced the hospitality extended in homes of members and friends. The *Weekend Away*, held in November 2012 on the subject of 'The Presence of God', attracted some sixty 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.

# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Trustees' Annual Report (cont.) Year ended 31 December 2012

### New Initiatives

The *CAP Money* course – helping guests to manage better their money; the *Student Bible Study*, led by the Student Worker, attracting up to fifteen students; The *Reason for God* course focusing on Christian apologetics, which had a team of ten people and twenty guests; the *Tuesday Afternoon Fellowship*, which 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).

### Discontinued Activities

*The Living Room*: given the development of other activities listed above and the fact that many of students were attending the meeting on Mondays, The Living Room was closed in December 2012. The provision of *The 'Y Club'* was withdrawn in April 2012 in view of the decline in numbers, to a large extent on account of the relocation of the school.

### 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 Cambodia, members who are the team leaders for the whole work of the Overseas Missionary Fellowship in that land. In addition, Sandyford has close contact with other missionaries in different parts of the world. Other supported works in 2012 include the Surplus Educational Supplies Foundation to allow shipment of educational materials to Liberia (through "SHADES of Liberia", a Christian NGO); the funding of hospital materials for the Women's Christian Hospital in Multan; and relief carried out by Tearfund, one of the Disaster Emergency Committee recognised partners. The congregation, in addition to personal designated gifts, gave some £48,437 to such support during 2012.

### Conclusion

2012 has been a year of much encouragement. The Trustees noted with thanksgiving to God at the end of 2012, following twenty months of vacancy, not only the stability and unity of the congregation, but also not insignificant 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 three 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 2012

### 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 Ministry and Mission funding requirement by central offices.

Despite a ministerial vacancy continuing throughout 2012, the total donations have increased by over 8%. This is primarily due to the generous congregational support of a newly appointed Student Worker (August 2012); a new 'Student Worker Fund' (restricted) was therefore established, and sufficient funding was received within a few months to ensure support of this post for the entire contract period. This increase in designated giving is not matched by the regular Voluntary Offerings however, a situation not uncommon during ministerial vacancies. There continues, however, to be a healthy *per capita* giving level maintained throughout the year, despite the recessionary financial climate.

The cost to the congregation of our full-time Outreach Co-ordinator has been met entirely from the General Fund for 2012. The contract period of the International Outreach Worker was extended to 2014. It was noted that all residual donations in the Support Worker Fund were designated for support of the International Outreach Worker for this contract period. The Congregational Board therefore resolved to rename the restricted 'Support Worker Fund' as the 'International Outreach Worker Fund' at the start of 2012 to reflect this change of use of designated gifts. No additional funding has been given by the Church of Scotland central funds or by third party organisations for any of these posts in 2012.

A total fabric cost in excess of £61,000 was expended in 2012, although £14,111 was returned as income from insurance claims; the total fabric cost is allocated between routine church building repair costs from General Fund (approximately £12,000), and necessary unbudgeted costs from Designated Fabric Fund. Unanticipated fabric costs included roof storm damage in January (£14,611), and external fence works (£1,817). The largest impact to the Designated Fabric Fund was due to necessary stonework repairs at the chancel end of the sanctuary, the total cost of which investigation, preparation and implementation came to over £25,000. The Fabric Committee were pro-active in pursuing further essential manse refurbishment during the opportunity provided by vacancy. The net consequence of these fabric remedial activities is a depleted Designated Fabric Fund. The manse was however rented commercially to a third party in October 2012 for a restricted contract period, thereby providing some return income to the Designated Fabric Fund.

In line with our charity mission objectives and a previously published policy, the Trustees resolved in 2012 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 £5,000 was therefore transferred from General Fund as a partial contribution to these third party gifts for designated charitable causes.

# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Trustees' Annual Report (cont.) Year ended 31 December 2012

### Reserves Policy

The principal policy of the Trustees has been to transfer some General Fund surplus at year-end to maintain a Fabric Fund. In view of the unusual financial pressures on fabric expenditure in 2012 (see Financial Review), and the continuing requirement to finance additional staff costs, the Trustees reasonably determined that no transfers would be made from General Fund surplus in 2012. This practice is reviewable annually.

The Trustees have a policy of annual transfer of an agreed annual sum from the general surplus to the Organ Fund if there is deemed by the Trustees to be sufficient General Surplus to support it. In view of the financial constraints mentioned above it was determined that no transfer be made in 2012. 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 2012**

I report on the financial statements of the charity for the year ended 31 December 2012 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 2013



# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Statement of Financial Activities and Income and Expenditure Account

Year ended 31 December 2012

	<u>Note</u>	Unrestricted Funds 2012 £	Restricted Funds 2012 £	Total 2012 £	Total 2011 £
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	1	224,787	67,175	291,962	255,019
Activities for generating funds	2	955	0	955	1,007
Investment income	3	241	0	241	260
<b>Incoming resources from charitable activities</b>	<b>4</b>	<b>2,531</b>	<b>0</b>	<b>2,531</b>	<b>2,205</b>
<b><u>Total Incoming Resources</u></b>		<u>228,514</u>	<u>67,175</u>	<u>295,689</u>	<u>258,490</u>
<b><u>Resources Expended</u></b>					
	<b>5</b>				
Charitable activities		260,341	26,590	286,931	260,622
Governance costs		1,800	0	1,800	1,600
Depreciation		1,000	0	1,000	1,000
<b><u>Total Resources Expended</u></b>		<u>263,141</u>	<u>26,590</u>	<u>289,731</u>	<u>263,222</u>
<b>Net outgoing/incoming resources before transfers</b>		-34,626	40,586	5,960	-4,731
<b>Transfers between funds</b>		0	0	0	0
<b>Net outgoing/incoming resources before other recognised gains and losses</b>		<u>-34,626</u>	<u>40,586</u>	<u>5,960</u>	<u>-4,731</u>
<b><u>Other Recognised Gains/Losses</u></b>					
Loss on revaluation of manse	8	-40,000	0	-40,000	0
<b>Net movement in funds</b>		<u>-74,626</u>	<u>40,586</u>	<u>-34,040</u>	<u>-4,731</u>
<b>Total funds brought forward</b>		550,382	23,204	573,586	578,317
<b><u>Total funds carried forward</u></b>		<u>475,757</u>	<u>63,789</u>	<u>539,546</u>	<u>573,586</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 2012

	<u>Note</u>	2012		2011	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed assets	8		465,000		506,000
Investments	9		0		0
			<u>465,000</u>		<u>506,000</u>
<b>Current Assets</b>					
Debtors	10	10,089		7,964	
Bank and cash		<u>88,195</u>		<u>86,033</u>	
		98,284		93,997	
<b>Creditors</b>					
Falling due within one year	11	<u>23,738</u>		<u>26,411</u>	
<b>Net Current Assets</b>			74,546		67,586
<b>Net Assets</b>			<u>539,546</u>		<u>573,586</u>
<b>Unrestricted Funds</b>					
General funds	13	6,687		8,457	
Designated funds		<u>469,070</u>		<u>541,925</u>	
		475,757		550,382	
<b>Restricted Funds</b>	13	<u>63,789</u>		<u>23,204</u>	
<b>Total Funds</b>			<u>539,546</u>		<u>573,586</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 2012**

### **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 2012**

### **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 2012**

	<b>Unrestricted Funds 2012 £</b>	<b>Restricted Funds 2012 £</b>	<b>Total 2012 £</b>	<b>2011 £</b>
<b>1 Voluntary income</b>				
Offerings	166,366	359	166,725	167,017
Tax recovered on Gift Aid	15,337	13,142	28,480	36,748
Endowment income	650	0	650	649
Other	42,434	53,674	96,108	50,605
	<u>224,787</u>	<u>67,175</u>	<u>291,962</u>	<u>255,019</u>
<b>2 Activities for generating funds</b>				
Use of Premises	955	0	955	1,007
	<u>955</u>	<u>0</u>	<u>955</u>	<u>1,007</u>
<b>3 Investment income</b>				
Bank interest	241	0	241	260
	<u>241</u>	<u>0</u>	<u>241</u>	<u>260</u>
<b>4 Incoming resources from charitable activities</b>				
Weddings and Funerals	1,950	0	1,950	1,100
Income from organisations	581	0	581	1,105
	<u>2,531</u>	<u>0</u>	<u>2,531</u>	<u>2,205</u>

**SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW**

**Notes forming part of the financial statements**

**for the year ended 31 December 2012**

	<b>Unrestricted Funds 2012 £</b>	<b>Restricted Funds 2012 £</b>	<b>Total 2012 £</b>	<b>2011 £</b>
<b>5 Analysis of Resources Expended</b>				
<b>Charitable Activities</b>				
Ministries and Mission Allocation	84,165	0	84,165	79,118
Presbytery Dues	5,799	0	5,799	5,255
Voluntary Additional Stipend	0	0	0	405
Minister's Expenses	1,141	0	1,141	1,630
Secretarial honorarium	0	0	0	876
Pulpit Supply	4,692	0	4,692	2,430
Salaries, Outreach Coordinator /International Outreach Worker/Student Worker	29,866	25,964	55,830	39,572
Other salary costs, Church Officer	10,097	0	10,097	9,691
Fabric Repairs & Maintenance	61,375	0	61,375	59,119
Council Tax	1,721	0	1,721	561
Heating , Lighting & Cleaning	23,806	0	23,806	20,784
Water charges & Insurance	10,082	0	10,082	10,166
Hospitality & Catering	6,338	0	6,338	6,851
Publicity & Advertising	2,309	0	2,309	3,052
Non-recurring gifts	1,150	400	1,550	1,905
Missionary Fund (third party) allocation	5,000	0	5,000	8,500
Other expenses	12,800	226	13,026	10,708
	<u>260,341</u>	<u>26,590</u>	<u>286,931</u>	<u>260,622</u>
<b>Governance Costs</b>				
Independent Examiner's Fee	1,800	0	1,800	1,600
	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>1,600</u>
<b>Depreciation</b>				
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>
<b>Total</b>	<u><u>263,141</u></u>	<u><u>26,590</u></u>	<u><u>289,731</u></u>	<u><u>263,222</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 2012

### 6 Staff costs and numbers

	2012	2011
	£	£
Staff salaries	59,802	44,248
Employer's National Insurance	4,825	3,738
Employer's occupational pension contributions	1,300	1,277
Salary supplement (Minister), Voluntary Additional Stipend.	0	405
<b>Total</b>	<b>65,927</b>	<b>49,668</b>

In 2012 Mr. Ian Fyfe was employed on a part-time basis as Church Officer.

In 2012 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 2012 Ms. Louise Murray was employed on a part-time basis as 'International Outreach Worker'. Costs were paid from the International Outreach Worker Fund (formerly called the 'Support Worker Fund', see 'Financial Review').

In 2012 Mr. John Torrens was engaged as 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 2012, the minimum stipend was £24,427 and the maximum stipend in 10th and subsequent years of service was £31,035.

### 7 Trustee Remuneration and Related Party Transactions

	2012	2011
	£	£
During the year 2012 the Interim Moderator Rev A. Green (2011 - Minister Rev C. Peter White) received travel expenses for pastoral and administrative duties on behalf of the congregation.	289	1,440
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.	852	0
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.	29,866	29,413
During the year 2011 one trustee received an honorarium in respect of secretarial work done.	0	876
During the year 2011 the minister received payment of Council Tax for the manse property.	0	561
During the year 2011 a Voluntary Additional Stripend was agreed with Presbytery.	0	405
During the year 2011 the minister received a non-recurring gift in respect of his retirement in recognition of extraordinary service on behalf of the charity	0	66

# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Notes forming part of the financial statements

for the year ended 31 December 2012

### 8 Tangible Fixed Assets

	Buildings (manse) £	Digital Organ £	Total £
<b>Cost or valuation</b>			
At 1 January 2012	500,000	10,000	510,000
Additions at cost	0	0	0
Revaluation	-40,000	0	-40,000
At 31 December 2012	<u>460,000</u>	<u>10,000</u>	<u>470,000</u>
<b>Accumulated depreciation</b>			
At 1 January 2012	0	4,000	4,000
Charge for year	0	1,000	1,000
Eliminated on Disposals	0	0	0
At 31 December 2012	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>Net Book Value</b>			
At 31 December 2012	<u>460,000</u>	<u>5,000</u>	<u>465,000</u>
At 31 December 2011	<u>500,000</u>	<u>6,000</u>	<u>506,000</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

	2012 £	2011 £
Gift Aid Tax Refunds Due	10,089	7,964
	<u>10,089</u>	<u>7,964</u>

### 11 Creditors

	2012 £	2011 £
Accruals	23,738	26,411
	<u>23,738</u>	<u>26,411</u>

### 12 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Total £
Fixed Assets	0	465,000	0	465,000
Debtors	10,089	0	0	10,089
Bank and cash	20,336	4,070	63,789	88,195
Creditors	-23,738	0	0	-23,738
<b>Net assets at 31 Dec 2012</b>	<u>6,687</u>	<u>469,070</u>	<u>63,789</u>	<u>539,546</u>



# SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

## Notes forming part of the financial statements

for the year ended 31 December 2012

### 13 Movements in Funds

	At 1 January 2012	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2012
	£	£	£	£	£
<b>Restricted funds</b>					
Organ Fund	7,487	0	0	0	7,487
Book Fund	6,086	0	0	0	6,086
Summer Missions Fund	222	365	400	0	187
Benevolent Fund	463	30	226	0	267
International Outreach Worker Fund	8,946	22,720	18,900	0	12,766
Student Worker Fund	0	44,060	7,064	0	36,996
	<u>23,204</u>	<u>67,175</u>	<u>26,590</u>	<u>0</u>	<u>63,789</u>
<b>Unrestricted funds</b>					
General Fund	8,457	211,001	212,772	0	6,687
Designated Fabric Fund	35,925	17,513	49,369	0	4,070
Designated Assets Fund	506,000	0	41,000	0	465,000
	<u>550,382</u>	<u>228,514</u>	<u>303,141</u>	<u>0</u>	<u>475,757</u>
<b>Total funds</b>	<u><u>573,586</u></u>	<u><u>295,689</u></u>	<u><u>329,731</u></u>	<u><u>0</u></u>	<u><u>539,546</u></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 2012.

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: (Formerly the Support Worker Fund). This fund is for designated gifts for support of the part-time 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 (new appointment in 2012).

#### 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 2012**

**14 Collections for Third Parties**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Tearfund	1,295	2,520
Women's Christian Hospital, Multan	11,703	0
Surplus Educational Supplies Foundation, for educational needs in Liberia	3,000	0
Zana Christian School, Kampala, Uganda.	0	3,000
Cambodia 'Fount of Wisdom' Christian Publishers (per OMF International)	0	14,603
Church of Uganda Prebyterian Seminary Kampala	0	1,100
Ms. Rachel (Rui) Zhou (designated support gifts)	175	378
Rev C. Peter White, retiral gifts	0	12,000
Mr. Ian Fyfe (designated personal gift)	250	150
Mr. Alastair Graham (designated personal gift)	200	0
Prof. P. Smith (designated personal gift)	10	0
'Lifelines' Bible Notes	80	0
<i>"Missionary Fund":</i>		
Interserve, Marian Morrison	3,449	4,313
OMF, Robert and Janet Trelogan	6,898	8,627
OMF, David & Fiona Rickards	6,898	8,627
H. and R. Mealyea, overseas pastorate	6,898	4,613
Friends International, Rachel (Rui) Zhou	1,913	4,313
OMF, Phil & Cath Steed	1,379	1,726
OM International, Caroline White, Pakistan	690	862
W & M Dunlop, Presbyterian Seminary Uganda	1,379	1,726
Rutherford House	690	862
UCCF Scotland	690	862
Scripture Union Scotland	690	862
Scottish Bible Society	690	862
	<u>48,977</u>	<u>72,007</u>

These sums are not included in the church accounts.

The "Missionary Fund" figures include an allocation of £5,000 of the Voluntary Income approved by the Trustees.