

**Sandyhills Parish Church of Scotland, Glasgow**

**Receipts and Payments Accounts**  
**for the year ended 31 December 2024**

**Congregation No: 160884**

**Charity No: SC009460**

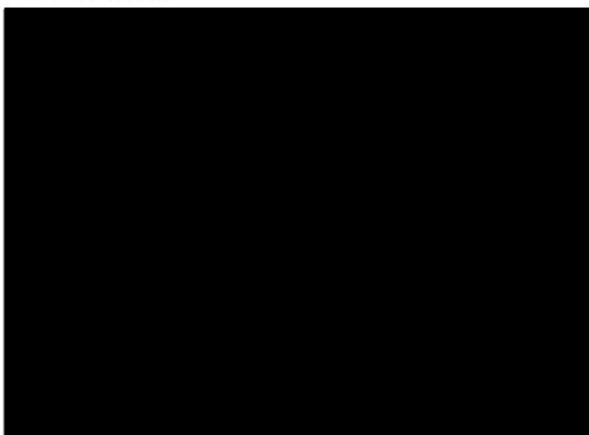
# **Sandyhills Parish Church of Scotland, Glasgow**

## **Reference and Administrative Information**

<b>Charity Name:</b>	Sandyhills Parish Church of Scotland, Glasgow
<b>Charity Registration Number:</b>	SC009460
<b>Congregation Reference Number:</b>	160884
<b>Contact Address:</b>	28 Baillieston Road, Glasgow, G32 0QQ

### **Trustees**

#### **Kirk Session**

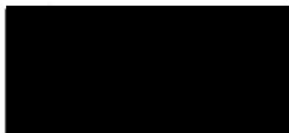


### **Principal Office-bearers**

**Minister:**

**Session Clerk:**

**Church Treasurer:**



**Independent Examiner:**



**Bankers:**

Royal Bank of Scotland  
Glasgow Parkhead  
1304 Duke Street  
G31 5PZ

# **Sandyhills Parish Church of Scotland, Glasgow**

## **Trustees' Annual Report**

**for the year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Church of Scotland's Unitary Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

#### **Organisational Structure**

In 2024, Sandyhills Parish Church moved from a Model Constitution to a Unitary Constitution. The Kirk Session meets approximately 6 times a year and is chaired by the minister. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. Under the Unitary Constitution we have set up several committees to deal with a number of roles previously covered by the Congregational Board, these committees meet as and when required, with at least one elder allocated to each committee and reports of each meeting are then forwarded to the Kirk Session.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are now held every Sunday at 10.30am in the Sanctuary, we also continue to provide an on-line live service for those who are unable to join with us in worship. We also provide a podcast of each week's sermon. We hold a monthly praise and testimony evening which is held on the first Sunday of each month and at the beginning of the year we run an Alpha course to encourage members of the congregation and others to explore Christianity.

We have an online mid week prayer meeting held each Wednesday at 7:30am, our Youth group meet in the manse on Sunday evenings and we have 2 youth clubs on Friday evenings. There are also three house groups currently running, two meet face to face and the other group continue to meet online.

# **Sandyhills Parish Church of Scotland, Glasgow**

## **Trustees' Annual Report**

### **for the year ended 31 December 2024**

#### **Achievements and Performance**

Our Minister, Rev Norman Afrin has been in situ for 5 years now and we run a successful holiday clubs 3 times a year which continue to bring new, young families into church on Sundays.

For the wider community we strive to have a Christian impact by informing households of our Easter and Christmas programme of worship. Our minister is chaplain to Eastbank Primary School with the school holding end of term services in the Church. We also hold Bubblegum and Fluff at Christmas for the P7's. In 2023 we started a scripture union course in our local high school, Bannerman High School. We also have links with Eastbank nursing home. Our website continues to be very popular, and the Sunday service is generally uploaded by the Sunday Evening.

We continue to run a Toddler Group 'Tiny Tumbles', a structured morning with a slot for a Childs Bible Story and a creative activity linked to it and some singing, including some childrens choruses. We Continue to support our mission partners in Rwanda (Comfort International) and Glasgow City Mission and make a regular donation to our Mission partner.

We thank God for the blessings he has provided through ministry, teaching, workers, youth leaders and for the buildings and congregation and for those who are willing to use their knowledge of technology which allows us to continue to outreach, not only to our church family, but to any who engage with us online, and we continue to pray for the continuance of worship and Sandyhills Parish Church.

#### **Financial Review**

Total Cash Funds increased from £118,835 to £169,338 as a result of a cash surplus of £50,503 (2023 £8,772). The reason for the large surplus this year was the receipt of a legacy from [REDACTED] of £67,500.

#### **Reserves Policy**

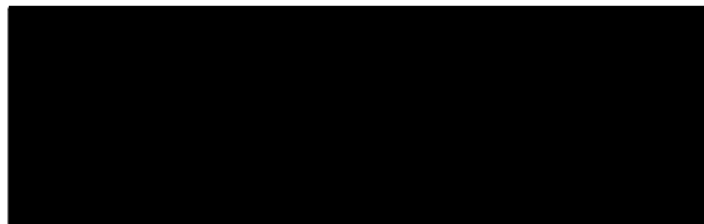
It is the Trustees' policy to hold reserves of approximately nine months expenditure including designated funds. At the year end the Church held unrestricted cash amounting to £113,278. This is equivalent to approximately a year's expenditure.

The Church also held £56,060 of Restricted Cash and an Endowment fund of £35,250.

#### **Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



# **Sandyhills Parish Church of Scotland, Glasgow**

**SC009460**

## **Independent Examiner's Report to the Trustees of Sandyhills Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 11.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

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

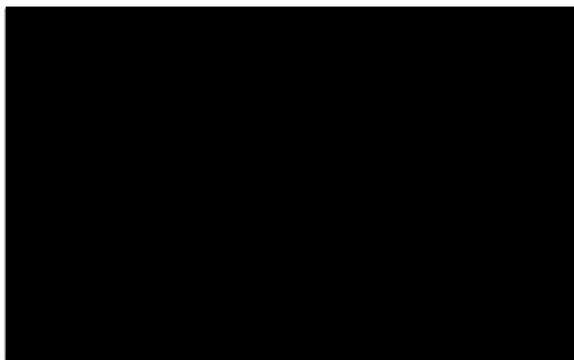
1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sign:

Name:

Address:

Date:



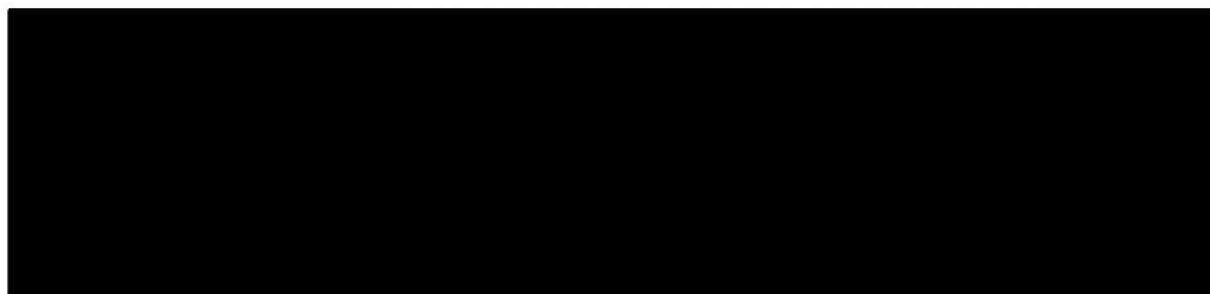
**Sandyhills Parish Church of Scotland, Glasgow**  
**Receipts and Payments Account**  
**for the year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<b>Receipts</b>						
Donations	3	73,465	-	-	73,465	74,609
Legacies		67,500	-	-	67,500	-
Activities for Generating Funds		4,611	-	-	4,611	-
Bank & Deposit Interest		4,578	-	-	4,578	3,045
Investment Income		746	-	-	746	663
Rental of Premises (Church halls)		10,025	-	-	10,025	5,895
Grants		-	500	-	500	17,000
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		2,793	13,272	-	16,065	13,318
		<u>163,717</u>	<u>13,772</u>	<u>-</u>	<u>177,489</u>	<u>114,530</u>
<b>Assets and Investments</b>						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts</b>		<b>163,717</b>	<b>13,772</b>	<b>-</b>	<b>177,489</b>	<b>114,530</b>
<b>Payments</b>						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	100,326	17,209	-	117,535	102,620
Governance Costs	4	276	-	-	276	305
		<u>100,602</u>	<u>17,209</u>	<u>-</u>	<u>117,811</u>	<u>102,925</u>
Assets & Investments	4	9,175	-	-	9,175	2,833
		<u>109,777</u>	<u>17,209</u>	<u>-</u>	<u>126,986</u>	<u>105,758</u>
<b>Total Payments</b>		<b>109,777</b>	<b>17,209</b>	<b>-</b>	<b>126,986</b>	<b>105,758</b>
<b>Excess of Receipts over Payments for the year before transfers</b>						
		<u>53,940</u>	<u>(3,437)</u>	<u>-</u>	<u>50,503</u>	<u>8,772</u>
Transfers	2	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Receipts over Payments</b>		<b>53,940</b>	<b>(3,437)</b>	<b>-</b>	<b>50,503</b>	<b>8,772</b>

**Sandyhills Parish Church of Scotland, Glasgow**  
**Statement of Balances**  
**At 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<b>Bank and Deposit Balances</b>						
Bank and deposit balances brought forward		59,338	59,497	-	118,835	110,063
<b>Movement in year:</b>						
Excess of Receipts over Payments		53,940	(3,437)	-	50,503	8,772
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Bank and deposit balances carried forward	2	113,278	56,060	-	169,338	118,835
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Investments at market value</b>						
Miss Hays Bequest	7	-	-	35,250	35,250	32,211
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>						
Buildings	8	430,000	-	-	430,000	430,000
Multi Media Equipment	8	9,633	-	-	9,633	8,735
Other Equipment	8	5,757	-	-	5,757	-
Gift Aid Receivable		-	-	-	-	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		445,390	-	-	445,390	438,735
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Liabilities</b>						
Ministries & Mission Contributions		-	-	-	-	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The accounts were approved by the Trustees on 17/03/2024 and signed on their behalf by:



**Sandyhills Parish Church of Scotland, Glasgow**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2024**

**1 Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

**2 Movement in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b><i>Unrestricted funds</i></b>					
General Fund	43,007	96,217	(105,447)		33,777
Designated Fabric Fund	4,698	67,500	(4,330)	-	67,868
Designated Miss Jean Dallas Fund	11,633	-	-		11,633
	<u>59,338</u>	<u>163,717</u>	<u>(109,777)</u>	<u>-</u>	<u>113,278</u>
<b><i>Restricted funds</i></b>					
Benevolent Fund	2,673		(610)	-	2,063
Robert Carmont Fund	-	-	-		-
Children & Mission Fund	1,548		(720)		828
Youth Fund	3,667			-	3,667
Youth Pastor Fund	51,609	13,772	(15,879)		49,502
	<u>59,497</u>	<u>13,772</u>	<u>(17,209)</u>	<u>-</u>	<u>56,060</u>
<b><i>Endowment funds</i></b>					
Miss Hays Executory Capital	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Total Cash Funds</i></b>	<u>118,835</u>	<u>177,489</u>	<u>(126,986)</u>	<u>-</u>	<u>169,338</u>

**Purpose of Funds:**

**Fabric:** The Trustees have set aside funds for the maintenance of the Church property

**Miss Jean Dallas:** The Trustees have set aside the income from Miss Jean Dallas Legacy and will review the allocation of this to other designated funds

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

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

**Children & Mission:** To be used for Sunday school & summer missions

**Youth:** To assist youth members in Christian fellowship

**Miss Hays Executory Capital:** To provide income for Children and Youth Funds

**Youth Pastor Fund:** To cover costs relating to youth pastor salary



**Sandyhills Parish Church of Scotland, Glasgow**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3 Analysis of Donations</b>					
WFO Scheme	53,620	-	-	53,620	52,401
Tax Recovered on Gift Aid Dons.	10,773	-	-	10,773	9,528
Ordinary Offerings (Open plate)	5,126	-	-	5,126	4,609
Other Offerings, Donations, etc	3,946	-	-	3,946	8,071
	<u>73,465</u>	<u>-</u>	<u>-</u>	<u>73,465</u>	<u>74,609</u>
<b>4 Analysis of Payments</b>					
<b><i>Cost of Generating funds</i></b>					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Charitable Activities</i></b>					
Ministries & Mission alloc	40,931	-	-	40,931	40,471
Presbytery Dues	4,854	-	-	4,854	1,686
Minister's expenses	476	-	-	476	1,460
Pulpit supply	50	-	-	50	260
Other staffing cost	14,022	-	-	14,022	11,830
Fabric repairs & maint.	7,663	-	-	7,663	7,666
Fabric maint. - Manse	1,120	-	-	1,120	2,457
Council tax - Manse	3,838	-	-	3,838	3,755
Heat & Light	9,230	-	-	9,230	3,006
Insurance & water	2,129	-	-	2,129	3,412
Telephone & website	2,938	-	-	2,938	870
Cleaning & Hygiene	710	-	-	710	717
Printing, stationary & postage	1,675	-	-	1,675	1,351
Donations to other organisations	3,920	-	-	3,920	5,150
Benevolent Fund	-	610	-	610	981
Other expenses	6,769	720	-	7,489	9,391
Youth Pastor Expenses	-	15,879	-	15,879	8,157
	<u>100,326</u>	<u>17,209</u>	<u>-</u>	<u>117,535</u>	<u>102,620</u>
<b><i>Governance Costs</i></b>					
Independent Examiner's Fee	276	-	-	276	305
	<u>276</u>	<u>-</u>	<u>-</u>	<u>276</u>	<u>305</u>
<b><i>Other Payments</i></b>					
Other Equipment	9,175	-	-	9,175	2,833
	<u>9,175</u>	<u>-</u>	<u>-</u>	<u>9,175</u>	<u>2,833</u>
<b>Total</b>	<u>109,777</u>	<u>17,209</u>	<u>-</u>	<u>126,984</u>	<u>105,758</u>

**Sandyhills Parish Church of Scotland, Glasgow**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2024**

**5 Trustee Remuneration and Related Party Transactions**

During the year one trustee (the minister) received reimbursement of expenses of £3,838 in respect of council tax. In addition [REDACTED] received £5,169 for providing his services as church officer during the year and [REDACTED] received £4,244 for providing his services as organist during the year.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**6 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years) was £38,884.

**7 Investments**

	Market Value at 1 Jan 2024	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2024
	£	£	£	£	£
<b>Endowment funds</b>					
COSIT Growth Fund	32,211	-	-	3,039	35,250
	<u>32,211</u>	<u>-</u>	<u>-</u>	<u>3,039</u>	<u>35,250</u>

Held in respect of: Miss Hays Bequest

**Sandyhills Parish Church of Scotland, Glasgow**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2024**

**8 Fixed Assets**

	Manse	Other	Multi-Media	Other	Total
	£	Buildings	Equipment	Equipment	£
Book Value at 1 Jan 2024	430,000	-	8,735	-	438,735
Purchased during year	-	-	3,250	5,925	9,175
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(2,352)	(168)	(2,520)
Book Value at 31 Dec 2024	<u>430,000</u>	<u>-</u>	<u>9,633</u>	<u>5,757</u>	<u>445,390</u>

**9 Collections for Third Parties**

	2024	2023
	£	£
Glasgow City Mission (Harvest)		
Comfort International	3,200	3,200
Turkey & Syria Earthquake	-	500
	<u>3,200</u>	<u>3,700</u>