

**Sandyford Henderson Memorial
Church of Scotland
Glasgow**

**Annual Accounts
for 2022**

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 161020

Charity No: SC002155

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report Year ended 31 December 2022

The Trustees present the annual report and accounts for Sandyford Henderson Memorial Church of Scotland, Glasgow for the year ended 31 December 2022.

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. B. Thorp (Minister), P. Billington, G Chalmers, A. Crow, A. Glen, M. Grant, D. Kennedy, H. Laird (Clerk to the Congregational Board), A. MacPherson (to 9/05/2022), G. Neilson, G. Osbourne, N. Peacock (Clerk), G. Penman (Treasurer), D. Rickards, R. Trelogan and J. Wilson.

Congregational Board comprising : the elders and K. Bates, A. Billington, L. Buist (from 21/03/2022) , M. Bonham, C. Crow, F. Downs, M. Forbes, E. Gemmell (to 21/03/2022), S Gray , S. Innes, E. Osbourne, S. Peacock, E. Penman, E. Taylor and J Trelogan (from 21/03/2022).

Principal Office-bearers

Minister	Rev B. Thorp
Session Clerk:	Prof. N. Peacock
Clerk to the Board:	Mr. H. Laird
Church Treasurer:	Mr. G. Penman

Independent Examiner

William Vernall CA
Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Street
Paisley
PA3 4DA

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 2022

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. The minister is appointed by a vote from the congregation, after being proposed as sole nominee by a nominating committee elected by the congregation.

Organisational Structure

The Congregational Board is chaired by the minister or his representative and normally meets four times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee, and occasionally the committees use agreed powers to proceed on certain matters 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.

In Sandyford, the centrality of the Bible and of worship is emphasised in the weekly Order of Service for Sunday services, with the inclusion of a statement that we 'meet together as a church family to worship God and to hear God speak to us through His Word'.

Achievements and Performance

Rev Ben Thorp continued into his first full year of ministry at Sandyford, reporting to Glasgow Presbytery.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2022

A brief summary of activities undertaken by the congregation includes:

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. Consecutive expository biblical ministry has been maintained throughout the year. Morning and evening services were primarily led by the minister. As lockdown restrictions were eased over the year, there have been opportunities for other members of the congregation to participate. Preaching at both services has been undertaken by the minister except when he has been on vacation. Children's addresses, given by the minister, have been based on the passage being used by the Sunday School, usually with cross-reference being made to the text or topic being preached on, in order to give coherence to the service.

Since Easter morning and evening services have been in person, with coffee available after the evening service, with simultaneous transmission on Zoom. Both services are usually made available on YouTube on Sundays. In addition, audio recordings of the services are copied on to CD for about 7 people who cannot access the online provision.

On Sunday mornings, in-person attendance has been around 80-90, with a further 30-40 online. The evening service attracts 40-50 in-person and some 25-30 online.

Sunday School

Sunday School has continued to meet in-person (taking into account the changing regulations), using material from Scripture Union Scotland.

Prayer Meetings/Bible Studies

The Wednesday evening meeting for Prayer and Bible Study has moved to a hybrid meeting in-person and on Zoom, with an attendance of, on average, around 30 people in-person and 20 on Zoom each week. The meeting is convened by the minister, assisted by an elder who compiles the prayer news for each week, and organises for elders and visiting speakers to lead reflections. Following the time of corporate prayer, people split into smaller groups for personal prayer. There are a number of other small group Bible Study / Prayer meetings, separately co-ordinated (see below).

Church Membership

The membership has risen, from 168 in 2021 to 179 in 2022. However, these figures do not include children or many of the students who worship with us and attend meetings during the week. We held membership services in May and November, with 14 joining, 11 by profession of faith (2 of whom were also baptised), 1 by certificate of transfer and 2 by resolution of the Kirk Session.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2022

Outreach

The continually 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 celebrated nationally as the 'Finnieston Strip', many new luxury apartment developments occupied largely by young professionals, and the ever-increasing installation of student halls of residence, and the conversion of tenements into student flats. The parish has a resident population of over 9000 with an estimated average age of under thirty. The summer café in our courtyard ran weekly during the summer holidays, and street evangelism outside the church during Advent, Holy Week, Freshers Week, and on particular occasions such as Shrove Tuesday, and the Jubilee, gave out (as appropriate) mince pies, pancakes, hotcross buns, burgers, and tea/coffee, mulled juice. Additionally, we had 40 join us for carol singing around the parish in the run-up to Christmas. The *Wednesday Drop-In*, which attracts a diverse group of people, continues to run fortnightly. Starting in November we have been opening the church on Thursday lunchtimes to try and encourage those who work in the area to take time out of the office for the good of their mental health, and to build relationships. Hospitality in homes has remained somewhat limited due to the restrictions, but student lunches were offered weekly from January (having restarted in September 2021) and continue to have an invaluable impact in outreach and relationship building.

Our weekly student café also continued throughout the academic year, providing opportunities to build new relationships and provide much needed social support for the student community.

Following the collaboration during COP26 in 2021, we had a team from YWAM come and join us again for part of Freshers' Week.

The Congregation considers preaching and bible study as the major contribution to both outreach and in-reach. Outreach has also been underpinned by the concept of friendship evangelism. The friendship base has been maintained.

The church has worked closely with Friends International, not least in supporting students in the parish who were struggling with problems of isolation from friends and from home.

The weekly small group prayer walks, established online during the lockdown, have continued online during the year.

Our student worker has continued to run 2 weekly Bible studies – one aimed at Christians, one at those who do not believe but have an interest in learning more – which have continued, both online and in-person at different times of year.

Rather than send Christmas cards in the mail this year, we experimented with targeted Facebook advertising. Our Watchnight service attracted 80 people in person (many of them students), and over 30 Online.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.)

Year ended 31 December 2022

Student Worker

This post (funded by designated gifts from the congregation) has greatly assisted our ministry to students. The re-appointment of Ms Sarah Yang wef 1 February 2020 until 31 January 2023 continues to boost our efforts to reach out to the Chinese community, who form a significant part of the parish.

The Church Website

We continue to look for ways to utilise our various digital platforms, including our website.

Pastoral Support

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

Missionary and Other Support

Sandyford has missionary interest in a Women's Christian Hospital and a Christian school in Pakistan, and Children's Work in Taiwan. Another former member is being supported to work with Wycliffe Bible Translators in Papua New Guinea. The church also gives support to Rutherford Centre for Reformed Theology, an evangelical trust to promote biblical thinking and theology; UCCF for students; the Scottish Bible Society; Friends International; Tearfund; and Scripture Union Scotland, in which one of our members serves as the Director of National Ministries. Our interest in mission is also reflected in the involvement of some forty 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. It is particularly encouraging to note that the practice of donating a Special Christmas Offering to two Christian charities in particular need (one in the UK and one abroad) was maintained with the sum raised (£20,204) divided between two projects: wood-burning stoves for Ukraine by Barnabas Aid, and developing prayer spaces by the Lodging House Mission.

Safeguarding

PVG: The church complies with the Church of Scotland policy regarding Safeguarding. Safeguarding is a standing item on the Kirk Session Agenda, enabling the convenor of the Sandyford PVG committee to bring regular attention to all new procedures and ways of implementing them. Members are encouraged to update their training at events held in various parts of the city.

Health and safety

The Fabric Committee (comprising five people) keeps careful watch on matters that could impact on health and safety. A formal fire safety audit is conducted annually and as required for special circumstances, thus meeting the requirements of our insurers. Only qualified and competent workers are employed for work on our premises.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2022

Another committee of three people, with specific certification and experience, oversees catering for large groups and have responsibility for ensuring good practice in this area of risk. There has been oversight of appropriate training in this for several newer members, and this has enabled an expansion of the hospitality offered, especially to overseas students.

Emergency exits are clearly marked. Upgraded lighting has been provided for exits. Fire safety training was provided for office-bearers.

The Fabric Committee has overseen several modest improvements but also attended to the repairs that are inevitable in a building that opened in 1855. The Committee is continuing to explore means of reducing energy use and thus costs, whilst maintaining a welcoming atmosphere for the congregation and visitors.

A group of proven contractors is engaged in annual maintenance and servicing of the infrastructure including the lifts, heating, electrical system and fire safety appliances and system. The facilities are cleaned weekly by a part-time cleaner with the help of duty teams. A work party is convened quarterly to address issues that cannot be dealt with in the weekly cleaning and minor fabric projects and a very significant proportion of the membership (up to 25%) supports this venture, across the age spectrum.

A full quinquennial electrical inspection was conducted for both church and manse. Upgrading of circuit breakers was needed for the church and attended to. Minor repairs were needed in the manse. Levered taps were provided at all sinks in the church to promote hygiene and ease of use. An investigation of the church heating system was conducted with some issues addressed. Redecoration of the manse interior was completed following a comprehensive programme of work before the new minister moved in during 2021.

Our responsibilities in terms of environmental matters have become all the more relevant since the COP26 conference of 2021. A committee of 5 members known as the Creation Care Group has been formed and has developed a framework for addressing environmental issues. This group reports to the Congregational Board and will bring recommendations for suitable policies and actions to ensure that Sandyford plays its part in the work to improve the environment.

Conclusion

In 2022, the congregation has proved the goodness of God in challenging circumstances. Particularly noteworthy have been the maintenance of biblical ministry, the continuing financial sustainability, and the continuing outreach initiatives, which have included the extending of our international reach through Zoom, YouTube, in-person meetings, and the continued upgrading of the website. The income (mostly contributed by direct Christian generosity) 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 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 2022

Financial Review

The principal source of income is through the direct giving of members on a monthly or weekly basis, by bank standing orders. Gift Aid tax continues to provide a substantial part of the gross ordinary income. Further ordinary income is by box deposit offerings at worship services. Irregular donations are additionally made to meet specific needs, often designated to restricted funds by the donors. In 2022 a new contactless terminal was introduced to enable card giving, and this was reflected in a website link to allow quick online donations. This mechanism for giving is still under review, but seems to be successful in boosting the irregular income from occasional attenders and visitors to the services of worship. 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 of central offices.

Regular Voluntary Offerings were comparable with those of 2021. Although regular Donations have remained at a similar level to 2021, the irregular or 'one-off' donations were lower, both for restricted and unrestricted funds (see Note 1, 'Other' net income). It is recognised by the Trustees that this source of income inevitably varies from year to year, and is often higher when specific fabric or project needs are apparent.

The fabric expenditure in 2022 was £22,141; the whole fabric cost is allocated between routine upkeep costs from General Fund (£20,439) and unusual or project costs from Designated Fabric Fund (£1,702). Routine work on the manse included some overdue exterior woodwork and guttering (£4,789) ; and on the church building a full electrical survey entailed some remedial costs raising the General Fund expenditure (£5,493). Other specific additions were made using the Designated Fabric Fund, including the replacement of sink taps by the levered type (£1,050); a new power switch for the halls projector (£280); and new loudspeakers to enhance the audibility of services in the fellowship area (£372).

A welcome increase in Missionary Fund support in 2022 was noted and, combined with fewer recipients, meant that more was available for individual recipients in 2022. However, it was determined by the Trustees that the level of giving be increased substantially for each individual recipient at a time of higher inflation; an inflationary figure of 11% was agreed as a target for year end. This meant that a transfer from General Fund surplus was required to offset the rising costs impacting UK based missionary organisations (£979). This transfer is in line with the previously agreed (annually reviewable) policy of disbursement of a proportion of annual General Fund surplus. (See also 'Reserves Policy').

The wages of a temporary Church Cleaner were taken from the General Fund. No Church Officer was appointed in 2022; this position remains unfilled, and any future funding will also be from the General Fund.

The post of the Student Outreach Worker is funded by the restricted Student Outreach Workers Fund. No additional funding was given from any wider Church of Scotland funds or third party organisations for this staff cost in 2022. Funding for the position of Student Outreach Worker remains strong and there is finance in place for 2023 and beyond.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2022

As the surplus on the Designated Fabric Fund was in excess of £10,000 (£15,403), it was not deemed necessary to make any transfers from the General Fund surplus to this fund.

Although expenditure exceeded income in 2022, it is recognised by the Trustees that such expenditure may be constrained at any time as is appropriate to funds available. The Trustees were encouraged by the promise of a significant legacy gift (as yet unrealised) from the estate of the late David Blenkinson. The Trustees also recognise the continuing generosity of individuals without whose support much of the outward facing work of the congregation would have to be curtailed or inhibited.

Risk Management

The principal areas of strategic, operational and financial risk identified by the Trustees are:

1. Health and Safety in the church building for employees, members and visitors;
2. Safeguarding commitments for vulnerable persons on our premises;
3. Compromise of data through malicious access or unsecured sharing;
4. Lack of staff for key leadership roles;
5. Financial support of permanent staff in event of sudden loss of congregational income.

In consideration of these risks:

1. In 2022 further care was taken with management of Covid-19 infection in line with the guidelines of both the Scottish Government and the Church of Scotland. Full re-opening was only done after careful risk assessment which was approved by Glasgow Presbytery. Trustees are confident that catering facilities are in good order, and these are continually monitored by the trained kitchen staff. Continual monitoring of fire and other safety hazards is undertaken by competent office bearers, with an annual audit and further examinations as required. Routine cleaning functions are currently undertaken by a part-time Church Cleaner, but more in-depth cleaning is done on a regular basis by an ad-hoc team of volunteers which comes from the membership. Annual servicing is provided for the heating system, fire safety facilities, kitchen equipment and lifts. Call-out arrangements are in place for emergencies, using local contractors where possible. An annual inspection of the fabric of church and manse is used to detect issues requiring attention, but it is inevitable that in older buildings there will be repairs required in addition to normal wear and tear.
2. Safeguarding continues to be well managed under the competent leadership of the Safeguarding Officer who is mindful of the continued need for vigilance in this area (see "Achievements and Performance: Safeguarding").
3. Guided by the Church of Scotland Law Department, an updated policy of Data Protection was produced and implemented in May 2018 to comply with the new GDPR requirements. It is reviewed at least once a year or as necessary.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.)

Year ended 31 December 2022

4. In a largely voluntary organisation, it is difficult to safeguard against the loss of personnel for key roles (e.g. Treasurer, Fabric Convenor). Transition planning therefore continues to be a matter that exercises the Trustees. This continues to be one of the agenda items for strategic thinking.
5. The Student Outreach Worker is wholly paid from restricted funds for a limited contract period (3 years from February 2020); there is sufficient surplus in this fund to support any necessary costs for 2023 and beyond. (See Financial Review).

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

Reserves Policy

The principal policy of the Trustees has been to transfer some General Fund surplus at year-end to maintain a viable Designated Fabric Fund. As the Designated Fabric Fund surplus was in excess of £10,000 at year end it was judged unnecessary to make a transfer this year. (See also Note 15).

No transfer was made to the Student Outreach Worker Fund from the General Fund surplus this year as all funds are in place to meet current contractual obligations for 2023.

There is an approved policy of supporting the restricted Missionary Fund from the General Fund where appropriate. In 2022 it was resolved by the Congregational Board to increase the total disbursement to member missionaries by a transfer of £979 to the Missionary Fund from General Fund surplus. (See also Financial Review). This is an annual reviewable use of reserves and subject to available surplus in the General Fund. (This transfer appears in Note 15 of the accounts).

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 donations to commend it, and that it aligns with our charitable aims and objectives. No such transfer was made for 2022. This practice is reviewable annually.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Trustees' Annual Report (cont.) Year ended 31 December 2022

Trustees' Responsibilities in Relation to the Financial Statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements 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;
- 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 to 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 (as amended). 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Approved by the Trustees and signed on their behalf,

Rev Ben Thorp
Minister

Noël A Peacock
Session Clerk

Harry Laird
Clerk to the Congregational Board

Date: 13 March 2023

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 2022

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 12 to 22.

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.

William Vemall CA
Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Street
Paisley
PA3 4DA

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Statement of Financial Activities and Income and Expenditure Account

Year ended 31 December 2022

	<u>Note</u>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	1	137,598	50,927	188,525	143,717	49,711	193,428
Charitable activities	2	400	0	400	550	0	550
Other trading activities	3	0	0	0	0	0	0
Investments	4	38	0	38	49	0	49
Other	5	681	0	681	394	0	394
Total income		<u>138,717</u>	<u>50,927</u>	<u>189,644</u>	<u>144,710</u>	<u>49,711</u>	<u>194,421</u>
Expenditure on:							
Raising funds	6	0	0	0	0	0	0
Charitable activities		172,315	49,821	222,136	161,345	55,906	217,251
Other		1,824	0	1,824	1,680	0	1,680
Total expenditure		<u>174,139</u>	<u>49,821</u>	<u>223,960</u>	<u>163,025</u>	<u>55,906</u>	<u>218,931</u>
Net outgoing/incoming resources before gains and losses on investments		-35,422	1,106	-34,315	-18,315	-6,195	-24,510
Net gains and losses on investments		0	0	0	0	0	0
Net income/(expenditure)		<u>-35,422</u>	<u>1,106</u>	<u>-34,315</u>	<u>-18,315</u>	<u>-6,195</u>	<u>-24,510</u>
Transfers between funds		-979	979	0	-6,170	6,170	0
Net movement in funds		<u>-36,401</u>	<u>2,085</u>	<u>-34,315</u>	<u>-24,485</u>	<u>-25</u>	<u>-24,510</u>
Total funds brought forward		<u>543,575</u>	<u>52,849</u>	<u>596,424</u>	<u>568,060</u>	<u>52,874</u>	<u>620,934</u>
Total funds carried forward		<u>507,174</u>	<u>54,934</u>	<u>562,109</u>	<u>543,575</u>	<u>52,849</u>	<u>596,424</u>

The notes on pages 14 to 22 form part of these accounts.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Balance Sheet

At 31 December 2022

	<u>Note</u>	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Fixed assets	9		460,000		460,000
Investments	10		0		0
			<u>460,000</u>		<u>460,000</u>
Current Assets					
Debtors	11	7,854		8,127	
Bank and cash		115,930		149,895	
		<u>123,784</u>		<u>158,022</u>	
Liabilities					
Creditors falling due within one year	12	21,676		21,598	
		<u>21,676</u>		<u>21,598</u>	
Net Current Assets					
			102,108		136,424
			<u>562,108</u>		<u>596,424</u>
Net Assets					
The funds of the charity					
Endowment Funds	15	0		0	
Restricted income funds		54,934		52,849	
Unrestricted income funds		507,174		543,575	
		<u>562,108</u>		<u>596,424</u>	
Total charity funds					
	15		<u>562,108</u>		<u>596,424</u>

The notes on pages 14 to 22 form part of these accounts.

The accounts were approved by the Kirk Session and Congregational Board on 13th March 2023.

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 2022

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.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

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.

Endowment Funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Recognition of Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, and it is probable that the income will be received and the amount can be measured reliably.

Donated Services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

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 2022

Accounting Policies (cont)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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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Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

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.

Pension costs

The Church makes contributions for its employees to a defined contribution scheme. The assets of this scheme are held independently and are not under the control of the charity.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
1 Donations and Legacies						
Offerings	98,447	25,250	123,697	99,495	23,927	123,422
Tax recovered on Gift Aid	24,133	10,055	34,188	26,515	9,674	36,189
Legacies	0	0	0	0	0	0
Value of donated goods	0	0	0	0	0	0
Other	15,018	15,622	30,640	17,707	16,110	33,817
	<u>137,598</u>	<u>50,927</u>	<u>188,525</u>	<u>143,717</u>	<u>49,711</u>	<u>193,428</u>
2 Income from charitable activities						
Weddings and Funerals	250	0	250	0	0	0
Use of Premises	150	0	150	550	0	550
Income from organisations	0	0	0	0	0	0
	<u>400</u>	<u>0</u>	<u>400</u>	<u>550</u>	<u>0</u>	<u>550</u>
3 Income from other trading activities						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4 Investment income						
Bank interest	38	0	38	49	0	49
	<u>38</u>	<u>0</u>	<u>38</u>	<u>49</u>	<u>0</u>	<u>49</u>
5 Other income						
Consolidated Stipend Fund	681	0	681	394	0	394
	<u>681</u>	<u>0</u>	<u>681</u>	<u>394</u>	<u>0</u>	<u>394</u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
6 Analysis of Expenditure						
Giving to Grow Contribution *	86,998	0	86,998	78,306	0	78,306
Presbytery Dues	4,717	0	4,717	6,390	0	6,390
Minister's Expenses	1,859	0	1,859	3,288	0	3,288
Ministerial Assistance	0	0	0	0	0	0
Pulpit Supply	200	0	200	2,644	0	2,644
Other salary costs	5,664	26,561	32,225	5,686	29,749	35,435
Fabric Repairs & Maintenance	22,141	0	22,141	22,531	0	22,531
Council Tax	3,919	0	3,919	2,052	0	2,052
Gas costs	11,142	0	11,142	12,045	0	12,045
Electricity costs	5,585	0	5,585	5,327	0	5,327
Other building costs	11,604	0	11,604	9,771	0	9,771
Hospitality & Catering	7,013	0	7,013	2,958	0	2,958
Publicity & Advertising	2,453	0	2,453	962	0	962
Educational materials	1,535	0	1,535	647	0	647
Non-recurring gifts	1,430	0	1,430	100	0	100
Missionary Fund	0	23,008	23,008	0	25,647	25,647
Other expenses	6,055	252	6,307	8,638	510	9,148
	<u>172,315</u>	<u>49,821</u>	<u>222,136</u>	<u>161,345</u>	<u>55,906</u>	<u>217,251</u>
Other costs						
Independent Examiner's Fee	1,824	0	1,824	1,680	0	1,680
Depreciation on digital organ	0	0	0	0	0	0
	<u>1,824</u>	<u>0</u>	<u>1,824</u>	<u>1,680</u>	<u>0</u>	<u>1,680</u>
Total	<u>174,139</u>	<u>49,821</u>	<u>223,960</u>	<u>163,025</u>	<u>55,906</u>	<u>218,931</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.

* Formerly 'Ministries and Mission Allocation'

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

7 Staff costs and numbers

	2022	2021
	£	£
Salaries and wages	31,293	34,497
Employer's National Insurance	0	0
Employer's occupational pension contributions	932	938
Total	<u><u>32,225</u></u>	<u><u>35,435</u></u>

The average number of employees during the year was as follows:

	2022	2021
Administration	0	0
Premises maintenance	1	1
Outreach functions	1	1

No employees had employee benefits in excess of £50,000.

In 2022 Ms Yun Yang (aka Sarah Yang) was employed on a full-time basis as 'Student Outreach Worker'. Costs were paid from the Student Outreach Workers Fund.

In 2022 Ms Linda Ambi was employed as part-time Church Cleaner. Costs were paid from the General 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 2022 the minimum stipend was £28,700 and the maximum stipend in 5th and subsequent years of service was £35,269.

8 Trustee Remuneration and Related Party Transactions

	2022	2021
	£	£
During 2021 out of pocket expenses were incurred by Rev Richard Buckley in service as Interim Moderator of the congregation.	0	11
During 2022 out of pocket expenses were incurred by Rev Benjamin Thorp in service as Minister of the congregation.	1,859	3,277

Only out of pocket expenses were paid to any other Trustees in 2022.

During the year a total of £96,148 was donated to the congregation by Trustees. No single donation exceeded £14,000.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

9 Tangible Fixed Assets

	Buildings (manse) £	Digital Organ £	Total £
Cost or valuation			
At 1 January 2022	460,000	10,000	470,000
Additions at cost	0	0	0
Revaluation	0	0	0
At 31 December 2022	<u>460,000</u>	<u>10,000</u>	<u>470,000</u>
Accumulated depreciation			
At 1 January 2022	0	10,000	10,000
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2022	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Net Book Value			
At 31 December 2022	<u>460,000</u>	<u>0</u>	<u>460,000</u>
At 31 December 2021	<u>460,000</u>	<u>0</u>	<u>460,000</u>
	Buildings £	Digital Organ £	Total £
Cost or valuation			
At 1 January 2021	460,000	10,000	470,000
Additions at cost	0	0	0
Revaluation	0	0	0
At 31 December 2021	<u>460,000</u>	<u>10,000</u>	<u>470,000</u>
Accumulated depreciation			
At 1 January 2021	0	10,000	10,000
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2021	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Net Book Value			
At 31 December 2021	<u>460,000</u>	<u>0</u>	<u>460,000</u>
At 31 December 2020	<u>460,000</u>	<u>0</u>	<u>460,000</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

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

10 Investments

There are no investment funds.

11 Debtors

	2022	2021
	£	£
Gift Aid Tax Refund Due	7,854	8,127
Other debtors	0	0
	<u>7,854</u>	<u>8,127</u>

12 Creditors

	2022	2021
	£	£
Accruals	21,676	21,598
	<u>21,676</u>	<u>21,598</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
2022	£	£	£	£
Fixed Assets	0	460,000	0	460,000
Debtors	6,144	0	1,710	7,854
Bank and cash	33,611	15,403	66,916	115,930
Creditors	-7,984	0	-13,692	-21,676
Net assets at 31 Dec 2022	<u>31,771</u>	<u>475,403</u>	<u>54,934</u>	<u>562,108</u>
	General	Designated	Restricted	Total
2021	£	£	£	£
Fixed Assets	0	460,000	0	460,000
Debtors	6,844	0	1,283	8,127
Bank and cash	69,182	14,440	66,273	149,895
Creditors	-6,891	0	-14,707	-21,598
Net assets at 31 Dec 2021	<u>69,135</u>	<u>474,440</u>	<u>52,849</u>	<u>596,424</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW

Notes forming part of the financial statements

for the year ended 31 December 2022

15 Movements in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Organ Fund	7,487	0	0	0	7,487
Book Fund	6,086	0	0	0	6,086
Summer Missions Fund	10	0	0	0	10
Benevolent Fund	3,688	2,013	-252	0	5,449
Student Outreach Workers Fund	35,578	26,885	-26,561	0	35,902
Missionary Fund	0	22,029	-23,008	979	0
	<u>52,849</u>	<u>50,927</u>	<u>-49,821</u>	<u>979</u>	<u>54,934</u>
Unrestricted funds					
General Fund	69,135	136,052	-172,437	-979	31,771
Designated Fabric Fund	14,440	2,665	-1,702	0	15,403
Designated Assets Fund	460,000	0	0	0	460,000
	<u>543,575</u>	<u>138,717</u>	<u>-174,139</u>	<u>-979</u>	<u>507,174</u>
Total funds	<u><u>596,424</u></u>	<u><u>189,644</u></u>	<u><u>-223,960</u></u>	<u><u>0</u></u>	<u><u>562,108</u></u>

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
Restricted funds					
Organ Fund	7,487	0	0	0	7,487
Book Fund	6,086	0	0	0	6,086
Summer Missions Fund	10	0	0	0	10
Benevolent Fund	1,638	2,560	-510	0	3,688
Student Outreach Workers Fund	37,653	27,674	-29,749	0	35,578
Missionary Fund	0	19,477	-25,647	6,170	0
	<u>52,874</u>	<u>49,711</u>	<u>-55,906</u>	<u>6,170</u>	<u>52,849</u>
Unrestricted funds					
General Fund	96,912	134,665	-156,272	-6,170	69,135
Designated Fabric Fund	11,148	10,045	-6,753	0	14,440
Designated Assets Fund	460,000	0	0	0	460,000
	<u>568,060</u>	<u>144,710</u>	<u>-163,025</u>	<u>-6,170</u>	<u>543,575</u>
Total funds	<u><u>620,934</u></u>	<u><u>194,421</u></u>	<u><u>-218,931</u></u>	<u><u>0</u></u>	<u><u>596,424</u></u>

SANDYFORD HENDERSON MEMORIAL CHURCH OF SCOTLAND GLASGOW
Notes forming part of the financial statements
for the year ended 31 December 2022

Purposes of Restricted Funds

Organ Fund: This fund is for Organ repairs or refurbishment that are not of a routine nature. (It refers only to the currently unused manual organ).

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 judgement of the Trustees, have made personal financial sacrifice in volunteering for Christian holiday missions, camps or outreach ventures during the year.

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.

Student Outreach Workers Fund: This fund is designated for the support of the Student Outreach Worker(s) and their related activities.

Missionary Fund: This fund is for designated gifts directed to Christian evangelical charitable works at home and abroad which the Trustees have approved as recipients.

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' practice 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").

16 Collections for Third Parties

	2022	2021
	£	£
Barnabas Aid (Ukraine Appeal)	10,102	0
Lodging House Mission, Glasgow (Church of Scotland)	10,102	0
National Giving Day Special Collection)	0	1457.55
Blythwood Trust (Shoebox Appeal)	0	137.5
Tearfund, special event collections	0	167
Youth With A Mission, Homecoming Ministries	0	7072.13
OM International, Caroline White	0	7072.13
	<u>20,204</u>	<u>15,906</u>

These designated donations are not included in the church accounts.

"Missionary Fund" :

Interserve, Marian Morrison	0	4,932
OMF, Sarah Melbourne	5,478	4,932
Scripture Union Scotland	5,478	4,932
Yao Wang (aka 'Abel'), All Nations Christian College	5,478	4,932
Friends International, Douglas Humphris	1,096	986
OM International, Caroline White, Pakistan	1,096	986
Mission Aviation Fellowship, Jo Crotty Papua New Guinea	1,096	986
UCCF Scotland	1,096	986
Scottish Bible Society	1,096	986
Rutherford Centre for Reformed Theology (formerly Rutherford House)	1,096	986
	<u>23,008</u>	<u>25,647</u>

"Missionary Fund" expenditures are as stated in the restricted Missionary Fund.