

Sandyhills Parish Church of Scotland, Glasgow

Receipts and Payments Accounts
for the year ended 31 December 2025

Congregation No: 160884

Charity No: SC009460

Sandyhills Parish Church of Scotland, Glasgow

Reference and Administrative Information

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

Trustees

Kirk Session

Revd. Norman Afrin	Helen Kerr
Michael Abbott	Archie Malcolm
Ian Boyd	Isobel Malcolm
Margaret Boyd	Mary McGregor
Donald Crosbie	Rachel Mochrie
Lesley Campbell	Walter Russell
Carol-Ann Frame	Ian Sharp
David Frame	Maureen Sharp
	Sandra West

Principal Office-bearers

Minister:	Revd. Norman Afrin
Session Clerk:	Mrs. Maureen Sharp
Church Treasurer:	Mrs Carol-Ann Frame

Independent Examiner:	Mr Kenneth Coats Coats Accountancy Services Ltd 27 Linacre Drive Glasgow G32 0EH
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Bankers:	Royal Bank of Scotland Glasgow Parkhead 1304 Duke Street G31 5PZ
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Sandyhills Parish Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 December 2025

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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

The Kirk Session meets approximately 6 times a year. There are various committees set up within our structure - Finance, Fabric and Audio Visual, Mission and Community Outreach, Discipleship, Children and Youth, Pastoral Care, Church Facilities and Social and Hospitality. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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 2025

Achievements and Performance

Our Minister, Rev Norman Afrin has been in situ for 6 years now and we run a successful holiday club 2 times a year which continue to bring new, young families into church on Sundays. We have a monthly Praise and Testimony service on the first Sunday of the month, we start the evening at 5pm with a meal before continuing to the worship part of the evening. Over the last year we have seen numbers attending grow month by month.

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. Our website continues to be very popular, and the Sunday service is generally uploaded by the Sunday Evening. At the end of 2025, it was agreed by the Kirk Session, while considering new elders, that we would run an intern scheme for a few of the young adults within our congregation to let them see the role of Elder in action, with a view to them taking up the role when the time felt right for them.

We continue to run a Toddler Group 'Tiny Tumblers', 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 decreased from £169,340 to £148,804 as a result of a cash deficit of (£20,537) (2024 £50,504). The main reason for the deficit this year was the cost of upgrading the bottom hall after the storm damage in January 2025. We also had a Day of Giving to help towards the cost of the renovations.

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 £104,915. This is equivalent to approximately 8 months expenditure.

The Church also held £43,888 of Restricted Cash and an Endowment fund of £38,012.

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 (as amended) 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,

Maureen Sharp
Session Clerk

Maureen Sharp

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 2025 which are set out on pages 4 to 9.

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:

KENNETH J COATS

Address:

27 LINACRE DRIVE
GLASGOW G32 0EH

Date:

22nd March 2026

Sandyhills Parish Church of Scotland, Glasgow
Receipts and Payments Account
for the year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
	Note	£	£	£	£	£
Receipts						
Donations	3	84,819		-	84,819	73,465
Legacies		910	-	-	910	67,500
Activities for Generating Funds		1,540	4,420	-	5,960	4,611
Bank & Deposit Interest		1,913	-	-	1,913	3,716
Investment Income		2,594		-	2,594	1,608
Rental of Premises (Church halls)		6,940	-	-	6,940	10,025
Grants		500	250	-	750	500
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		40,100	-	-	40,100	16,065
		139,316	4,670	-	143,986	177,490
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Total Receipts		139,316	4,670	-	143,986	177,490
Payments						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	140,346	16,843	-	157,189	117,535
Governance Costs	4	292	-	-	292	276
		140,638	16,843	-	157,481	117,811
Assets & Investments						
	4	7,042		-	7,042	9,175
Total Payments		147,680	16,843	-	164,523	126,986
Excess of Receipts over Payments for the year before transfers						
		(8,364)	(12,173)	-	(20,537)	50,504
Transfers	2	-	-	-	-	-
Excess of Receipts over Payments		(8,364)	(12,173)	-	(20,537)	50,504

Sandyhills Parish Church of Scotland, Glasgow
Statement of Balances
At 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		113,279	56,061	-	169,340	118,835
Movement in year:						
Excess of Receipts over Payments		(8,364)	(12,173)	-	(20,537)	50,504
Bank and deposit balances carried forward	2	104,915	43,888	-	148,804	169,339
Investments at market value						
Miss Hays Bequest	7	-	-	38,012	38,012	35,250
Assets						
Buildings	8	430,000	-	-	430,000	430,000
Multi Media Equipment	8	7,057	-	-	7,057	9,633
Other Equipment	8	10,813	-	-	10,813	5,757
Gift Aid Receivable		-	-	-	-	-
		447,869	-	-	447,869	445,390
Liabilities						
Ministries & Mission Contributions		-	-	-	-	-

The accounts were approved by the Trustees on 22/03/2026 and signed on their behalf by:

Maureen Sharp

Session Clerk

Carol-Ann Frame

Treasurer

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2025

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 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<i>Unrestricted funds</i>					
General Fund	33,777	139,316	(147,680)		25,413
Designated Fabric Fund	67,869			-	67,869
Designated Miss Jean Dallas Fund	11,633	-	-		11,633
	113,279	139,316	(147,680)	-	104,915
<i>Restricted funds</i>					
Benevolent Fund	2,064			-	2,064
Robert Carmont Fund	-	-	-		-
Children & Mission Fund	828		(720)		108
Youth Fund	3,667			-	3,667
Youth Pastor Fund	49,502	4,670	(16,123)		38,050
	56,061	4,670	(16,843)	-	43,889
<i>Total Cash Funds</i>	169,340	143,986	(164,523)	-	148,804
<i>Endowment funds</i>					
Miss Hays Executory Capital	-	-	-	-	-
	-	-	-	-	-
<i>Total Funds</i>	169,340	143,986	(164,523)	-	148,804

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 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations					
WFO Scheme	50,848	-	-	50,848	53,620
Tax Recovered on Gift Aid Dons.	9,839	-	-	9,839	10,773
Ordinary Offerings (Open plate)	10,253	-	-	10,253	5,126
Other Offerings, Donations, etc	460	-	-	460	3,946
National Giving Day	13,419	-	-	13,419	-
	<u>84,819</u>	<u>-</u>	<u>-</u>	<u>84,819</u>	<u>73,465</u>
4 Analysis of Payments					
<i>Cost of Generating funds</i>					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Charitable Activities</i>					
Ministries & Mission alloc	44,476	-	-	44,476	40,931
Presbytery Dues	2,953	-	-	2,953	4,854
Minister's expenses	1,335	-	-	1,335	476
Pulpit supply	-	-	-	-	50
Other staffing cost	15,333	-	-	15,333	14,022
Fabric repairs & maint.	42,190	-	-	42,190	7,663
Fabric maint. - Manse	1,335	-	-	1,335	1,120
Council tax - Manse	4,125	-	-	4,125	3,838
Heat & Light	10,309	-	-	10,309	9,230
Insurance & water	2,178	-	-	2,178	2,129
Telephone & website	1,163	-	-	1,163	2,938
Cleaning & Hygiene	1,746	-	-	1,746	710
Printing, stationary & postage	1,294	-	-	1,294	1,675
Life & Work net cost	-	-	-	-	-
Donations to other organisations	4,200	-	-	4,200	3,920
Benevolent Fund	-	-	-	-	610
Other expenses	7,710	720	-	8,430	7,489
Youth Pastor Expenses	-	16,123	-	16,123	15,879
	<u>140,346</u>	<u>16,843</u>	<u>-</u>	<u>157,189</u>	<u>117,534</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	292	-	-	292	276
	<u>292</u>	<u>-</u>	<u>-</u>	<u>292</u>	<u>276</u>
<i>Other Payments</i>					
Other Equipment	7,042	-	-	7,042	9,175
	<u>7,042</u>	<u>-</u>	<u>-</u>	<u>7,042</u>	<u>9,175</u>
Total	<u>147,680</u>	<u>16,843</u>	<u>-</u>	<u>164,523</u>	<u>126,985</u>

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2025

5 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £4,125 in respect of council tax. In addition Mr P McGuire received £6,025 for providing his services as church officer during the year and Mr I Sharp received £4,303 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 £32,433 and the maximum stipend (in the 5th and subsequent years) was £39,856.

7 Investments

	Market Value at 1 Jan 2025	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2025
	£	£	£	£	£
Endowment funds					
COSIT Growth Fund	35,250	-	-	2,762	38,012
	<u>35,250</u>	<u>-</u>	<u>-</u>	<u>2,762</u>	<u>38,012</u>

Sandyhills Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2025

8 Fixed Assets

	Manse	Other Buildings	Multi-Media Equipment	Other Equipment	Total
	£	£	£	£	£
Book Value at 1 Jan 2025	430,000	-	9,633	5,757	445,390
Purchased during year	-	-	-	7,042	7,042
Disposals during year	-	-	-	-	-
Depreciation for year	-	-	(2,577)	(1,986)	(4,563)
Book Value at 31 Dec 2025	<u>430,000</u>	<u>-</u>	<u>7,057</u>	<u>10,813</u>	<u>447,869</u>

9 Collections for Third Parties

	2025	2024
	£	£
Glasgow City Mission (Harvest)		
Comfort International	4,200	3,200
Turkey & Syria Earthquake	-	-
	<u>4,200</u>	<u>3,200</u>