

BRASS TACKS LIMITED

England & Wales · Charity number 298767

Details

Other names BRASS TACKS

Status Registered

Legal form Charitable company

Company number [02216281](#)

Registered 1988-03-23

Register [View on the Charity Commission register](#)

Contact

Address 4 Trinity
Luncarty
Perth
PH1 3ET

Phone 01738 829069

Email brasstacksuk@gmail.com

Website www.brasstacksuk.org

Activities

Objects: TO PROMOTE MAINTAIN AND ADVANCE THE CHRISTIAN FAITH THROUGH PROVIDING PRACTICAL AND FINANCIAL ASSISTANCE TO CHRISTIAN MISSIONS AND MISSIONARIES THROUGHOUT THE WORLD IN ALL THEIR ACTIVITIES AND PROJECTS IN FURTHERANCE OF THE GOSPEL OF THE LORD JESUS CHRIST.

Activities: Provision of practical and financial assistance to Christian projects throughout the world.

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Accommodation/housing, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NANTIONAL AND OVERSEAS
- Angola
- Congo (Democratic Republic)
- France
- India
- Ireland
- Jordan
- Spain
- Zambia
- Brent
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£142,862	£172,972	-	-
2024-03-31	£169,851	£167,571	-	-
2023-03-31	£214,771	£154,345	-	-
2022-03-31	£162,186	£119,663	-	-
2021-03-31	£88,668	£91,448	-	-

Trustees

Name	Role	Appointed
Samuel John Thompson Phillips	Chair	2017-11-10
Alistair James Small		2025-09-01
David Thorp		2016-03-16
James Armstrong		2021-03-18
LUKE GRAHAM BUTLER		2025-07-14
MATTHEW JAMES GARVEY PITTS		2025-09-01
Naomi Rachel Wyatt		2023-11-10
PAUL TROTMAN		

BRASS TACKS LIMITED

England & Wales - Charity number 298767

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	Day 01	Month April	Year 2024	To	Day 31	Month March	Year 2025

Section A Reference and administration details

Charity name

Brass Tacks Ltd

Other names charity is known by

Brass Tacks

Registered charity number (if any)

298767

Charity's principal address

Unit 3b, The Roundal	
Roddinglaw Business Park	
Edinburgh	
Postcode	EH12 9DB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samuel Phillips	Chairman		
2	Colin Haxton	Vice-Chairman		
3	David Thorp			
4	Paul Trotman			
5	James Armstrong			
6	Lawrence McCleery			
7	Naomi Wyatt			
8				
9				
10				
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12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed from within board of trustees.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Regular updates are carried out to the Risk Assessment document.</p> <p>There is a consultative relationship with Echoes International missionary group, and their General Director is also a board member.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote maintain and advance the Christian faith through providing practical and financial assistance to Christian Churches, evangelical organisations and missionaries throughout the world.

To relieve mission organisations and full-time workers by assisting in the maintenance of their premises and building works, and providing services of skilled and unskilled labour and also tools and materials as appropriate.

The trustees select projects which meet the objectives of the charity and which result in maximum benefit for those who request the type of help in construction and maintenance which we offer. Each project is to have specific tangible benefit to those who are impacted by the social and spiritual ministries in each project.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteering:

Volunteers have been used in addition to the charity's own staff, and full-time mission partners. There were between 1 and 5 workers on each of the ten projects.

Skills vary from those skilled tradesmen to willing helpers. All work is closely supervised and monitored.

Grantmaking:

Any funds donated to Brass Tacks for a specific project beneficiary are passed on in their entirety to the intended recipients.

The full-time mission partners who assist the charity on projects are supported through grant contributions made to them through Echoes International, shown in the Payments heading: Fellowship Fund.

Some Mission organisations known to Brass Tacks through projects are supported through grant contributions with funds to use to fulfil their own projects directly, made to them through Echoes International, shown in the Payments heading: Fellowship Projects.

Summary of the main achievements of the charity during the year

Charitable activities for period 1st April 2024 to 31st March 2025:

1. Coventry Gospel Hall

The church in Coventry were erecting an extension which also involved major internal works. We had a team in place providing partition work and fitting ceilings to the metal frames.

2. Camundambala, Angola

Roof replacement for Mission House, including wall alterations to accommodate the new roof.

3. Blantyre, Malawi

Electrical, plumbing and carpentry work in mission station. Strengthening of roof supports and fitting of mezzanine floor.

4. Cardiff Missionary Home

Refurbishment works to property.

5. Kirkliston Community Church

Replacement kitchen for busy church.

6. Community Church, Ross-on-Wye

Construction of additional toilet facilities and removal of passageway.

7. Llanishen Community Church, Cardiff

Fitting of new kitchen top remodelled church building.

8. Church / Café building, Aix-en-Provence, France

Increasing meeting space capacity by demolishing adjoining wall and remodelling room to accommodate more people. Complete re-tiling of all floor areas.

9. Christian Camp Centre, Varfurile, Romania

Stripping out and relaying flooring for dormitory areas.

10. Sakeji School, Zambia

Commencement of works to lay floor tiles in classroom and dormitory areas.

The costs for Projects are shown in the Payments headings:

Projects: Tools and Materials; and Travel, accomm, subsistence.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to always hold a minimum of the lower of £175,000 or twelve months of costs (2025 £172,972; 2024 £167,571) in reserve, excluding any restricted funds. The closing general reserves £303,049 (2024 £333,159) are sufficient to cover nearly two years of charitable activities and administrative expenditure.

The unknown nature of future costs (projects yet to be applied for) mean that higher reserves give a safety net for continuing to deliver the charity's objectives and activities to those who need it.

The reserves are exaggerated by large exceptional donations received in the year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources for the charity are donations and grants.

Short term surplus cash is held in interest bearing bank accounts, with options reviewed at least annually.

Exceptional donations in the year including legacies of £42,528 (2024 £60,000) means that excess funds are held in an account with higher investment interest.

Consideration is also being made regarding potential use of the reserves to fund projects where costs could be met by the charity on behalf of applicants who could not meet a share of the project costs themselves.

Section F

Other optional information



The year to 31st March 2025 is the fourth year of reporting through Receipts and Payments Accounts; which are Independently Examined.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SAMUEL J T PHILLIPS	JAMES ARMSTRONG
Position (eg Secretary, Chair, etc)	CHAIR OF TRUSTEES	TRUSTEE
Date	07/11/2025	



Receipts and payments accounts

For the period from	Period start date Apr-24	To	Period end date Mar-25
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	87,926	-	-	87,926	89,095
Earmarked donations	-	-	-	-	6,200
Gift Aid Tax recovered in year	-	-	-	-	-
Bank deposit interest	5,408	-	-	5,408	6,295
Exceptional donations - church clos	7,000	-	-	7,000	8,261
Exceptional donations - legacies	42,528	-	-	42,528	60,000
	-	-	-	-	-
Sub total (Gross income for AR)	142,862	-	-	142,862	169,851
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	142,862	-	-	142,862	169,851
A3 Payments					
Salaries and National Insurance	60,651	-	-	60,651	55,726
Employer Pension contributions	17,619	-	-	17,619	3,617
Projects: Tools and Materials	2,221	-	-	2,221	10,642
Travel, accomm, subsistence	36,712	-	-	36,712	30,686
Office: Telephone, IT, subs; Equipm	3,417	-	-	3,417	8,158
Printing, postage and stationery	9,336	-	-	9,336	8,690
Insurances	2,480	-	-	2,480	1,877
Exhibition costs, meetings	6,594	-	-	6,594	6,820
Challenge House costs (premises)	8,243	-	-	8,243	7,946
Sundry (bank charges, etc)	99	-	-	99	209
Fellowship Fund	25,600	-	-	25,600	24,000
Fellowship Projects	-	-	-	-	9,200
Accountant	-	-	-	-	-
	-	-	-	-	-
Sub total	172,972	-	-	172,972	167,571
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	172,972	-	-	172,972	167,571
Net of receipts/(payments)	- 30,110	-	-	- 30,110	2,280
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	333,159	-	-	333,159	330,879
Cash funds this year end	303,049	-	-	303,049	333,159

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	61,362	-	-
	Kingdom Bank	241,087	-	-
	Cash in hand	600	-	-
	Total cash funds	303,049	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK



Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	SAMUEL JT PHILLIPS	07/11/2025
	JAMES ARMSTRONG	07/11/2025



Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Brass Tacks Ltd

On accounts for the year
ended

31 March 2025
Charity no (if any) 298767

Set out on pages

1 and 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 30 December 2025

Name: J. G. MIDDLETON

Relevant professional
qualification(s) or body
(if any):

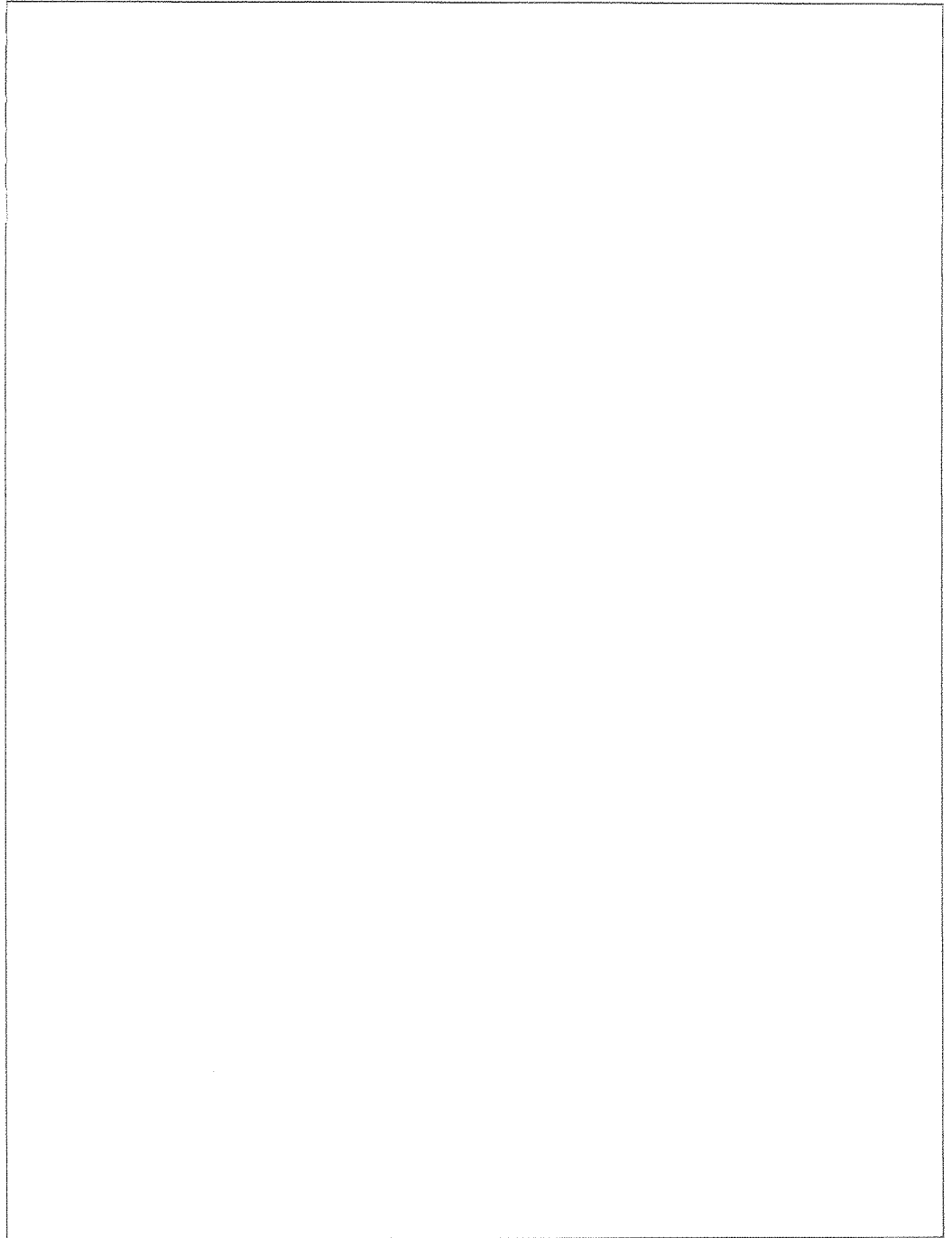
Address:

UNION BANK HOUSE
CANTON STREET
GOSPOR ANGUS, PERTSHIRE PA13 9AH

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



BRASS TACKS LIMITED

England & Wales - Charity number 298767

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	Day 01	Month April	Year 2023	To	Day 31	Month March	Year 2024

Section A Reference and administration details

Charity name

Brass Tacks Ltd

Other names charity is known by

Brass Tacks

Registered charity number (if any)

298767

Charity's principal address

Challenge House,
29 Canal Street
Glasgow
Postcode G4 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samuel Phillips	Chairman		
2	Paul Trotman	Vice-Chairman	To 08 Nov 2023	
3	David Thorp			
4	Colin Haxton	Vice-Chairman	From 08 Nov 2023	
5	James Armstrong			
6	Lawrence McCleery			
7	Naomi Wyatt		From 08 Nov 2023	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed from within board of trustees.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Regular updates are carried out to the Risk assessment document.</p> <p>There is a consultative relationship with Echoes International missionary group, and their General Director is also a board member.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote maintain and advance the Christian faith through providing practical and financial assistance to Christian Churches, evangelical organisations and missionaries throughout the world.

To relieve mission organisations and full-time workers by assisting in the maintenance of their premises and building works, and providing services of skilled and unskilled labour and also tools and materials as appropriate.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees select projects which meet the objectives of the charity and which result in maximum benefit for those who request the type of help in construction and maintenance which we offer. Each project is to have specific tangible benefit to those who are impacted by the social and spiritual ministries in each project.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteering:

Volunteers have been used in addition to the charities own staff, and full-time mission partners. There were between 1 and 6 workers on each of the seven projects.

Skills vary from those skilled tradesmen to willing helpers. All work is closely supervised and monitored.

Grantmaking:

Any funds donated to Brass Tacks for a specific project beneficiary are passed on in their entirety to the intended recipients.

The full-time mission partners who assist the charity on projects are supported through grant contributions made to them through Echoes International, shown in the Payments heading: Fellowship Fund.

Some Mission organisations known to Brass Tacks through projects are supported through grant contributions with funds to use to fulfil their own projects directly, made to them through Echoes International, shown in the Payments heading: Fellowship Projects.

Summary of the main achievements of the charity during the year

Charitable activities for period 1st April 2023 to 31st March 2024:

1. Lusaka Bible Centre, Zambia

A large building within the capital city limits which has been built from new for the purposes of a training centre and eventually also a Bible distribution centre. Several visits have been made to this project over the last few years.

2. Bethel Bible centre accommodation, Malawi

This was the second visit made to the Bethel Bible Centre, where the concrete slab was poured for the building foundation.

3. Highgate Community church, London

The new kitchen fitting required the removal of the old “dumb waiter”. This provided more useable space in this busy church.

4. Nazareth Bible Correspondence courses office, Isreal

The biggest need was for floor tiling in this old building which is being renovated and fitted out as office and accommodation for the Emmaus Bible Correspondence school.

5. Coventry Gospel Hall

The church in Coventry were erecting an extension which also involved major internal works. We had a team in place over 2 different visits providing partition work and fitting ceilings to the metal frames.

6. Shetland Youth Camp Centre

This visit involved fitting ceilings and frames as well as joinery work to complete the doorframes and hang the doors.

7. Church building in Saurimo, Angola

This is a steel frame construction. Three team members travelled out to supervise the erection.

The costs for Projects are shown in the Payments headings:

Projects: Tools and Materials; and Travel, accomm, subsistence.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to always hold a minimum of the lower of £175,000 or twelve months of costs (2024 £167,571; 2023 £154,345) in reserve, excluding any restricted funds. The closing general reserves £333,159 (2023 £330,879) are sufficient to cover nearly two years of charitable activities and administrative expenditure.

The unknown nature of future costs (projects yet to be applied for) mean that higher reserves give a safety net for continuing to deliver the charity's objectives and activities to those who need it.

The reserves are exaggerated by large exceptional donations received in the year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources for the charity are donations and grants.

Short term surplus cash is held in interest bearing bank accounts, with options reviewed at least annually.

Exceptional donations in the year including legacies of £60,000 (2023 £80,128) means that excess funds are held in an account with higher investment interest.

Consideration is also being made regarding potential use of the reserves to fund projects where costs could be met by the charity on behalf of applicants who could not meet a share of the project costs themselves.

Section F

Other optional information

The year to 31st March 2024 is the third year of reporting through Receipts and Payments Accounts; which are Independently Examined.



There are no longer comparative figures required due to the change over from Financial Statements with accruals and prepayments and depreciation, to Receipts and Payments accounts.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SAMUEL J T PHILLIPS	COLIN D HAXTON
Position (eg Secretary, Chair, etc)	CHAIR OF TRUSTEES	TRUSTEE
Date	30/12/2024	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Brass Tacks Limited	No (if any) 298767
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CC16a

Receipts and payments accounts

For the period from	Period start date Apr-23	To	Period end date Mar-24
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	89,095	-	-	89,095	83,362
Earmarked donations	-	6,200	-	6,200	500
Gift Aid Tax recovered in year	-	-	-	-	818
Bank deposit interest	6,295	-	-	6,295	1,713
Exceptional donations - church clos	8,261	-	-	8,261	48,250
Exceptional donations - legacies	60,000	-	-	60,000	80,128
	-	-	-	-	-
Sub total (Gross income for AR)	163,651	6,200	-	169,851	214,771
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	163,651	6,200	-	169,851	214,771
A3 Payments					
Salaries and National Insurance	55,726	-	-	55,726	49,915
Employer Pension contributions	3,617	-	-	3,617	3,431
Projects: Tools and Materials	10,642	-	-	10,642	10,465
Travel, accomm, subsistence	30,686	-	-	30,686	34,736
Office: Telephone, IT, subs; Equipm	8,158	-	-	8,158	4,832
Printing, postage and stationery	8,690	-	-	8,690	3,766
Insurances	1,877	-	-	1,877	3,578
Exhibition costs, meetings	6,820	-	-	6,820	5,319
Challenge House costs (premises)	7,946	-	-	7,946	7,358
Sundry (bank charges, etc)	209	-	-	209	1,741
Fellowship Fund	24,000	-	-	24,000	29,204
Fellowship Projects	3,000	6,200	-	9,200	-
Accountant	-	-	-	-	-
	-	-	-	-	-
Sub total	161,371	6,200	-	167,571	154,345
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	161,371	6,200	-	167,571	154,345
Net of receipts/(payments)	2,280	-	-	2,280	60,426
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	330,879	-	-	330,879	270,453
Cash funds this year end	333,159	-	-	333,159	330,879

Section B Statement of assets and liabilities at the end of the period



Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	244,203	-	-
	Kingdom Bank	88,356	-	-
	Cash in hand	600	-	-
	Total cash funds	333,159	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		SAM J T PHILLIPS	11/8/2024
		COLIN D. HAXTON	11/8/2024



Section A

Independent Examiner's Report

Report to the trustees/
members of

Brass Tacks Ltd

On accounts for the year
ended

31 March 2024

Charity no
(if any)

298767

Set out on pages

1 and 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

31 DEC. 2024

Name:

J. C. MIDDLETON

Relevant professional
qualification(s) or body

(if any):

--

Address:

COOPAR ANGUS BUSINESS CENTRE
8 UNION STREET
COOPAR ANGUS, PERTSHIRE PH13.9AE

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

BRASS TACKS LIMITED

England & Wales - Charity number 298767

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	Day 01	Month April	Year 2022	To	Day 31	Month March	Year 2023

Section A Reference and administration details

Charity name

Brass Tacks Ltd

Other names charity is known by

Brass Tacks

Registered charity number (if any)

298767

Charity's principal address

Challenge House,

29 Canal Street

Glasgow

Postcode

G4 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samuel Phillips	Chairman		
2	Paul Trotman	Vice-Chairman		
3	Wesley Emerson		1 Apr 22 to 11 Nov 22	
4	David Thorp			
5	Colin Haxton			
6	James Armstrong			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed from within board of trustees.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>Regular updates are carried out to the Risk assessment document.</p> <p>There is a consultative relationship with Echoes International missionary group, and their General Director is also a board member.</p>
--	--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>To promote maintain and advance the Christian faith through providing practical and financial assistance to Christian Churches, evangelical organisations and missionaries throughout the world.</p> <p>To relieve mission organisations and full-time workers by assisting in the maintenance of their premises and building works, and providing services of skilled and unskilled labour and also tools and materials as appropriate.</p>

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees select projects which meet the objectives of the charity and which result in maximum benefit for those who request the type of help in construction and maintenance which we offer. Each project is to have specific tangible benefit to those who are impacted by the social and spiritual ministries in each project.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteering:

Volunteers have been used in addition to the charities own staff, and full-time mission partners. In total 649 work days were completed in the 22-23 period; this is about average comparing year on year. There were between 1 and 11 workers on each of the ten projects.

Skills vary from those skilled tradesmen to willing helpers. All work is closely supervised and monitored.

Grantmaking:

Any funds donated to Brass Tacks for a specific project beneficiary are passed on in their entirety to the intended recipients.

The full-time mission partners who assist the charity on projects are supported through grant contributions made to them through Echoes International, shown in the Payments heading: Fellowship Fund.

Summary of the main achievements of the charity during the year

Charitable activities for period 1st April 2022 to 31st March 2023:

With the restrictions of the Covid pandemic almost fully behind us, operations overseas have increased this year; having concentrated solely on projects within the UK in 2020-21 and 2021-22.

1. Keswick ministries, Lake District, England.
Renovation of ground floor of accommodation block.
2. Tottenham rehab residences, London
Attic conversion to allow bedroom space.
3. Echoes International Offices, Bath, England.
Renovation of three floors of office building for missionary work. Removal of partition walls, fitting new kitchen, new suspended ceiling. Project management of whole project.
4. Lusaka Bible bookshop, Zambia.
Suspended ceilings. Floor tiling, joinery work to fit doors. Drainage channels and walkways.
5. Mission House, Kavungo, Angola.
Completion of sewerage tanks and rainwater offtakes.
6. Partition wall, Andy Shanks. Northern Ireland.
Garage conversion to make two rooms from one.
7. Samaritan School, India. Assessment.
Visit to assess existing damaged facilities and a report recommending maintenance priorities to enable development of the site.
8. LaCoruna Pilgrim Centre, Spain.
Shower and toilet facilities in rest house used for pilgrims on Camino Way.
9. Log cabins, Arran.
Erection of nine log cabins for Scripture Union.
10. Asyut orphan centre, Egypt.
Construction of kitchen units and fitting out.

The costs for Projects are shown in the Payments headings:
Projects: Tools and Materials;
Travel, accomm, subsistence.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to always hold a minimum of twelve months of costs (2023 £153,345; 2022 £119,663) in reserve, excluding any restricted funds. The closing general reserves £330,879 (2022 £270,453) are sufficient to cover nearly two years of charitable activities and administrative expenditure.

The unknown nature of future costs (projects yet to be applied for) mean that higher reserves give a safety net for continuing to deliver the charity's objectives and activities to those who need it.

The reserves are exaggerated large exceptional donations received in the year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources for the charity are donations and grants.

Short term surplus cash is held in interest bearing bank accounts, with options reviewed at least annually.

Exceptional donations in the year including a legacy of £80,128 (2022 £60,309) means that going into the next accounting year further consideration is being made as to how the funds are held, and whether to transfer a portion to an investment account.

Consideration is also being made regarding potential use of the reserves to fund projects where costs could be met by the charity on behalf of applicants who could not meet a share of the project costs themselves.

Section F

Other optional information

The year to 31st March 2023 is the third year of reporting through Receipts and Payments Accounts; which are Independently Examined.

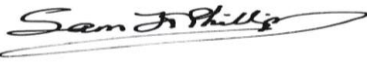

There are no longer comparative figures required due to the change over from Financial Statements with accruals and prepayments and depreciation, to Receipts and Payments accounts.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SAMUEL J T PHILLIPS	COLIN D HAXTON
Position (eg Secretary, Chair, etc)	CHAIR OF TRUSTEES	TRUSTEE
Date	17/12/2023	




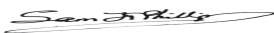
Receipts and payments accounts

For the period from	Period start date Apr-22	To	Period end date Mar-23
------------------------	-----------------------------	----	---------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	83,362	-	-	83,362	68,368
Earmarked donations	-	500	-	500	3,000
Gift Aid Tax recovered in year	818	-	-	818	1,311
Bank deposit interest	1,713	-	-	1,713	198
Exceptional donations - church clos	48,250	-	-	48,250	29,000
Exceptional donations - legacies	80,128	-	-	80,128	60,309
	-	-	-	-	-
Sub total (Gross income for AR)	214,271	500	-	214,771	162,186
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	214,271	500	-	214,771	162,186
A3 Payments					
Salaries and National Insurance	49,915	-	-	49,915	46,602
Employer Pension contributions	3,431	-	-	3,431	3,431
Projects: Tools and Materials	10,465	-	-	10,465	6,792
Travel, accomm, subsistence	34,736	-	-	34,736	15,813
Office: Telephone, IT, subs; Equipm	4,832	-	-	4,832	5,333
Printing, postage and stationery	3,766	-	-	3,766	8,106
Insurances	3,578	-	-	3,578	1,035
Exhibition costs, meetings	5,319	-	-	5,319	1,120
Challenge House costs (premises)	7,358	-	-	7,358	6,464
Sundry (bank charges, etc)	1,741	-	-	1,741	1,717
Fellowship Fund	28,704	500	-	29,204	18,000
Earmarked payments (Projects)	-	-	-	-	5,000
Accountant	-	-	-	-	250
	-	-	-	-	-
Sub total	153,845	500	-	154,345	119,663
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	153,845	500	-	154,345	119,663
Net of receipts/(payments)	60,426	-	-	60,426	42,523
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	270,453	-	-	270,453	227,930
Cash funds this year end	330,879	-	-	330,879	270,453

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	243,357	-	-
	Stewardship	86,922	-	-
	Cash in hand	600	-	-
	Total cash funds	330,879	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		COLIN D. HAXTON	17/12/2023	
		SAM J T PHILLIPS	22/12/2023	



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity name: Brass Tacks Ltd

On accounts for the year ended

31 March 2023 Charity no (if any) 298767

Set out on pages

1 and 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 26 DECEMBER 2023

Name: J. G. MIDDLETON

Relevant professional qualification(s) or body

[Empty box for professional qualification]

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

BRASS TACKS LIMITED

England & Wales - Charity number 298767

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	Day 01	Month April	Year 2021	To	Day 31	Month March	Year 2022

Section A Reference and administration details

Charity name

Brass Tacks Ltd

Other names charity is known by

Brass Tacks

Registered charity number (if any)

298767

Charity's principal address

Challenge House,

29 Canal Street

Glasgow

Postcode

G4 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Philips	Chairman		
2	Paul Trotman	Vice-Chairman		
3	Wesley Emmerson			
4	David Thorp			
5	Colin Haxton			
6	Jim Armstrong			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed from within board of trustees.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Regular updates are carried out to the Risk assessment document.</p> <p>There is a consultative relationship with Echoes International missionary group, and their General Director is also a board member.</p>
--	--

Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>To promote maintain and advance the Christian faith through providing practical and financial assistance to Christian Churches, evangelical organisations and missionaries throughout the world.</p> <p>To relieve mission organisations and full-time workers by assisting in the maintenance of their premises and building works, and providing services of skilled and unskilled labour and also tools and materials as appropriate.</p>
---	---

The trustees select projects which meet the objectives of the charity and which result in maximum benefit for those who request the type of help in construction and maintenance which we offer. Each project is to have specific tangible benefit to those who are impacted by the social and spiritual ministries in each project.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteering:

Volunteers have been used in addition to the charities own staff, and full-time mission partners. These have come from England, Scotland, Brazil and Argentina. In total 686 work days were completed in the 21-22 period; this is about average comparing year on year.

Skills vary from those skilled tradesmen to willing helpers. All work is closely supervised and monitored.

Grantmaking:

Any funds donated to Brass Tacks for a specific project beneficiary are passed on in their entirety to the intended recipients.

The full-time mission partners who assist the charity on projects are supported through grant contributions made to them, shown in the Payments heading: Fellowship Fund.

Summary of the main achievements of the charity during the year

Charitable activities for period 1st April 2021 to 31st March 2022:

With the arrival of the Covid pandemic, we ceased operations overseas and concentrated on projects within the UK; which continued into 2021-22.

1. Currie Christian Community Centre, Edinburgh

This project involved building a wooden structure from ground level to complete two stories with seven bedrooms with en-suite accommodation for mission workers passing through UK.

2. Tilsley Bible College, Motherwell, Scotland

The main accommodation block was completely refurbished after removing the old partition walls and providing self-contained bedroom units with en-suite toilets and showers. In addition the old communal toilets were renovated to make a common room for staff and also a bedroom with access for wheelchair users.

3. Opal Trust Distribution depot, Darvel, Ayrshire

An old industrial building was purchased for use as a bible and Christian book distribution centre in Darvel. Brass Tacks were tasked with renovating the warehouse, dealing with dampness issues and fitting out the warehouse with shelving units.

4. Ely Community Church, Cardiff

This involved dealing with dampness issues and installing new windows and a doorway to make the building fit for purpose.

5. Keswick pencil factory packing hall, Cumbria

A team worked on removal of the old pipe network from the roof space and re-cycling large old roofing timbers to make anti-terrorist barriers and picnic tables. The packing hall was then pressure washed.

6. Pontadarwe bathroom, Wales.

Two doctors who serve in Sierra Leone bought a small house which had no shower or bath. We installed a new bathroom in their house, which is now being rented out while they have returned to Sierra Leone.

7. Kitchen, Largs, Scotland.

A small job for an old man who is housebound. Kitchen was renovated with new units installed.

The costs for Projects are shown in the Payments headings:

Projects: Tools and Materials;

Travel, accomm, subsistence.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to always hold a minimum of twelve months of costs (2022 £119,663; 2021 £91,448) in reserve, excluding any restricted funds. The closing general reserves £270,453 (2021 £225,930) are sufficient to cover nearly two years of charitable activities and administrative expenditure.

The unknown nature of future costs (projects yet to be applied for) mean that higher reserves give a safety net for continuing to deliver the charity's objectives and activities to those who need it.

The reserves are exaggerated this year by an exceptional donation received in March.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources for the charity are donations and grants.

Short term surplus cash is held in interest bearing bank accounts, with options reviewed at least annually.

An exceptional donation in the year in the form of a legacy of £60,309 means that going into the next accounting year further consideration is being made as to how the funds are held, and whether to transfer a portion to an investment account.

Section F

Other optional information

The year to 31st March 2022 is the second year of reporting through Receipts and Payments Accounts; which are Independently Examined.

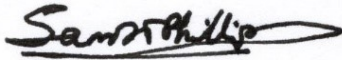

The 2021 comparative figures in this year's CC16a show a figure that accounted for the adjustments needed for changing in that year from Financial Statements with accruals and prepayments and depreciation, to Receipts and Payments accounts.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SAMUEL J T PHILLIPS	COLIN D. HAXTON
Position (eg Secretary, Chair, etc)	CHAIR OF TRUSTEES	TRUSTEE

Date 22/12/2022



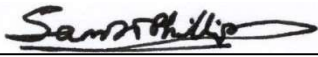
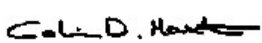
Receipts and payments accounts

For the period from	Period start date Apr-21	To	Period end date Mar-22
------------------------	-----------------------------	----	---------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	68,368	-	-	68,368	62,996
Earmarked donations	-	3,000	-	3,000	2,300
Gift Aid Tax recovered in year	1,311	-	-	1,311	-
Bank deposit interest	198	-	-	198	312
Exceptional donations - church clos	29,000	-	-	29,000	18,060
Exceptional donations - legacies	60,309	-	-	60,309	5,000
	-	-	-	-	-
Sub total (Gross income for AR)	159,186	3,000	-	162,186	88,668
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	159,186	3,000	-	162,186	88,668
A3 Payments					
Salaries and National Insurance	46,602	-	-	46,602	45,140
Employer Pension contributions	3,431	-	-	3,431	3,431
Projects: Tools and Materials	6,792	-	-	6,792	3,483
Travel, accomm, subsistence	15,813	-	-	15,813	5,017
Office: Telephone, IT, subs; Equipm	5,333	-	-	5,333	2,434
Printing, postage and stationery	8,106	-	-	8,106	7,207
Insurances	1,035	-	-	1,035	2,304
Exhibition costs	1,120	-	-	1,120	-
Challenge House costs	6,464	-	-	6,464	4,500
Sundry (bank charges, etc)	1,717	-	-	1,717	530
Fellowship Fund	18,000	-	-	18,000	14,320
Earmarked payments (Projects)	-	5,000	-	5,000	300
Accountant	250	-	-	250	138
Write off assets into R&P accounts	-	-	-	-	2,644
Sub total	114,663	5,000	-	119,663	91,448
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	114,663	5,000	-	119,663	91,448
Net of receipts/(payments)	44,523	- 2,000	-	42,523	- 2,780
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	225,930	2,000	-	227,930	230,710
Cash funds this year end	270,453	-	-	270,453	227,930

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	183,240	-	-
	Stewardship	86,613	-	-
	Cash in hand	600	-	-
	Total cash funds	270,453	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			SAMUEL J T PHILLIPS	22/12/2022
			COLIN D. HAXTON	22/12/2022



Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Brass Tacks Ltd		
On accounts for the year ended	31 March 2022	Charity no (if any)	298767
Set out on pages	1 and 2 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

Responsibilities and basis of report As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

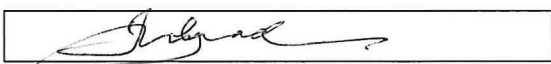
Independent examiner's statement [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. ~~Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:  Date: 10 NOVEMBER 2022

Name: J. G. MIDDLETON

Relevant professional qualification(s) or body

(if any):

Address: UNION BANK HOUSE, CASTON STREET
COVRAA AKAUS.
PERTHSHIRE PH13 9AH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

BRASS TACKS LIMITED

England & Wales - Charity number 298767

Accounts

Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day 01	Month April	Year 2020	To	Day 31	Month March	Year 2021

Section A Reference and administration details

Charity name

Brass Tacks Ltd

Other names charity is known by

Brass Tacks

Registered charity number (if any)

298767

Charity's principal address

Challenge House,	
29 Canal Street	
Glasgow	
Postcode	G4 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Phillips	Chairman		
2	Paul Trotman	Vice-Chairman		
3	Wesley Emerson			
4	David Thorp			
5	Colin Haxton			
6	Jim Armstrong		From 18 th March 2021	
7	John Aitken		Until 18 th March 2021	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Articles of Association
How the charity is constituted <small>(eg. trust, association, company)</small>	Company limited by Guarantee
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed from within Board of trustees.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Regular updates are carried out to the Risk assessment document.</p> <p>There is a consultative relationship with Echoes International missionary group, and their General Director is also a Board member.</p>
--	--

Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>To promote, maintain and advance the Christian faith through providing practical and financial assistance to Christian Churches, evangelical organisations and missionaries throughout the world.</p> <p>To relieve mission organisations and full-time workers by assisting in the maintenance of their premises and building works and providing services of skilled and unskilled labour and also tools and materials as appropriate.</p>
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The trustees select projects which meet the objectives of the charity, and which result in maximum benefit for those who request the kind of help in construction and maintenance which we offer. Each project must have specific tangible benefit to those who are impacted by the social and spiritual ministries in each project.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

Volunteers

Volunteers have been used in addition to the charity's own staff, and mission partners. These have come from Italy, N Ireland, England and Scotland. In total 645 workdays were completed in the 20-21 period; this is about average comparing year on year.

Skills vary from those skilled tradesmen to willing helpers. All work is closely supervised and monitored.

Any funds donated to Brass Tacks for a specific project are passed on in their entirety to the intended recipients.

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year**Charitable activities for the period 1st April 2020 to 31st March 2021****Projects**

Projects were undertaken from April 2020 to March 2021.

1. Nazareth at the Emmaus Bible School where we were installing floor tiling in a large warehouse type structure.
2. Tilsley College manse, Motherwell, Scotland. The kitchen area on the ground floor was refurbished and issues of dampness in several areas were addressed.
3. Tilsley College staff accommodation. Extensive repairs were made in order to make safe the support structure of the upstairs floor local to the project site. This was due to rot in the main beams which had occurred some years previously and had been hidden due to its location.
4. Currie Christian Community accommodation block. This is a wooden structure building which was constructed over two stories providing six bedrooms with en-suite accommodation.
5. L'eau Vive toilets and showers, France. This is a conference centre in the south of France where we renovated the old washing facilities and provided improved shower and toilet space.
6. Cardiff church coffee bar. An old church has been given a fresher look with some re-arranging of the rooms and windows. Repairs were made to the flat roof and the damage caused by water ingress was addressed with a new suspended ceiling.
7. Hebron School in India. The accommodation block for the boys' hostel was given a new roof.

The costs for Projects are shown in the Payments headings:

Projects: Tools and Materials.

Travel, accommodation, subsistence.

The mission partners who assist the charity on projects are supported through grant contributions made to them, shown in the Payments heading: Fellowship Fund.

Section E Financial review

Brief statement of the charity's policy on reserves

The charity always aims to hold a minimum of six months costs in reserve, excluding any restricted funds. The closing general reserves £227,930 (2020 £233,140) are sufficient to cover nearly two years of charitable activities and administrative expenditure. The charity also ensures there is sufficient funding for a project before embarking on it.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources for the charity are donations and grants. Short term surplus cash is invested in interest bearing bank accounts, with options reviewed at least annually.

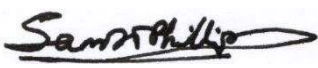

Section F Other optional information

The charity moved this year to preparing Receipts and Payments Accounts for independent examination as it was agreed that this was sufficient. Previously, Financial Statements reported on by auditors were prepared, the ever increasing cost for which was considered no longer appropriate for the charity. The 2021 figures have taken into account the adjustments needed for changing from Financial Statements with accruals and prepayments, to Receipts and Payments accounts. The relevant Special Resolution was submitted in February 2021.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Samuel J. T. Phillips	Colin D. Haxton
Position (e.g. Secretary, Chair, etc)	Chair of Trustees	Trustee
Date	16/11/2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Brass Tacks Limited

No (if any)
298767

Receipts and payments accounts

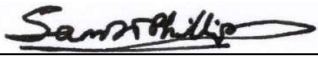

CC16a

For the period from	Period start date Apr-20	To	Period end date Mar-21
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	62,996	-	-	62,996	83,300
Earmarked donations	-	2,300	-	2,300	1,000
Gift Aid Tax recovered in year	-	-	-	-	2,075
Bank deposit interest	312	-	-	312	740
Exceptional donations - church clos	18,060	-	-	18,060	21,000
Exceptional donations - legacies	5,000	-	-	5,000	30,005
	-	-	-	-	-
Sub total (Gross income for AR)	86,368	2,300	-	88,668	138,120
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	86,368	2,300	-	88,668	138,120
A3 Payments					
Salaries and National Insurance	45,140	-	-	45,140	39,911
Employer Pension contributions	3,431	-	-	3,431	3,431
Projects: Tools and Materials	3,483	-	-	3,483	4,669
Travel, accomm, subsistence	5,017	-	-	5,017	32,717
Office: Telephone, IT, subs; Equipm	2,434	-	-	2,434	1,219
Printing, postage and stationery	7,207	-	-	7,207	7,744
Insurances	2,304	-	-	2,304	4,685
Challenge House costs	4,500	-	-	4,500	4,607
Sundry (bank charges, etc)	530	-	-	530	4,961
Fellowship Fund	14,320	-	-	14,320	15,500
Earmarked payments (Projects)	-	300	-	300	1,000
Auditors' remuneration (net of accr	138	-	-	138	2,904
Write off assets into R&P accounts	2,644	-	-	2,644	651
Sub total	91,148	300	-	91,448	123,999
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	91,148	300	-	91,448	123,999
Net of receipts/(payments)	- 4,780	2,000	-	- 2,780	14,121
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	230,710	-	-	230,710	216,589
Cash funds this year end	225,930	2,000	-	227,930	230,710

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	138,890	2,000	-
	Stewardship	86,440	-	-
	Cash in hand	600	-	-
	Total cash funds	225,930	2,000	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Samuel J T Phillips	09/11/2021	
		Colin D Haxton	09/11/2021	



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Brass Tacks Limited

**On accounts for the year
ended**

31 March 2021

**Charity no
(if any)**

298767

Set out on pages

Remember to include the page numbers of additional sheets.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

09/11/2021

Name:

J G Middleton

**Relevant professional
qualification(s) or body
(if any):**

Address:

Coupar Angus Business Centre
8 Union Street, Coupar Angus

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.