

Trustees' Annual Report for the period

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

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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)

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

- 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.

Regular updates are carried out to the Risk assessment document.

There is a consultative relationship with Echoes International missionary group, and their General Director is also a board member.

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. 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.

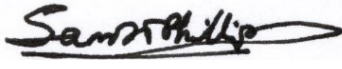

The 2021 comparative figures in this year's CC16a show a figure that accounted for the adjustments needed for changing in that year from Financial Statements with accruals and prepayments and depreciation, to Receipts and Payments accounts.

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Brass Tacks Limited

No (if any)
298767

CC16a

Receipts and payments accounts

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

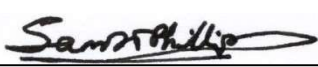
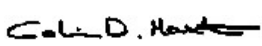
Section A Receipts and payments

	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

(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 31/03/2022.

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
COVAA MAUS.
PERTHSHIRE PH 13 944

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.