

# **THE GROVE CHRISTIAN CENTRE SCIO**

## **ANNUAL REPORT AND STATEMENT OF ACCOUNTS**

**1 APRIL 2022 - 31 MARCH 2023**

**Scottish Charitable Incorporated  
Organisation number: SC014571**



**The Grove Christian Centre SCIO  
SC014571**

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**The Grove Christian Centre SCIO  
SC014571**

**TRUSTEE'S ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and the financial statements of the charity for the year from 1 April 2022 until 31 March 2023.

**Reference and administrative information**

Charity name: The Grove Christian Centre SCIO

Charity registration number: SC014571

Principal office: [REDACTED] 182-184 Saracen Street, Possilpark. Glasgow, G22 5EP

Bankers: Co-operative Bank, 1 Balloon Street, Manchester, M60 4EP

Website: <https://sites.google.com/site/grovechristiancentre>

**Trustees**

The following served as charity trustees during the year and continue to serve on an ongoing basis up to the date of this report:



# **The Grove Christian Centre SCIO SC014571**

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

### **Governing document**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 7 February 2013. The charity was originally registered as a charity under a Deed of Trust on 5 November 1917 and converted to a SCIO on 28 February 2013 retaining its existing charity number.

### **Appointment of trustees**

The charity's trustees are appointed or re-appointed by majority vote by existing charity trustees and in accordance with the terms contained in the charity's constitution.

### **Administrative Structure**

The committee are responsible for the overall direction of the charity and serve on a voluntary basis.

## **OBJECTIVES & ACTIVITIES**

The charity is established for charitable purposes only, and in particular the objects are:

- The advancement of the Christian Religion
- The prevention or relief of poverty
- The advancement of education
- The advancement of citizenship or community development
- The promotion of religious or racial harmony
- The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

The main activity of the charity in relation to the above objects is to provide resources to tenants in regard to the use of the premises owned by the charity in Possilpark, and sometimes providing financial aid.

## **ACHIEVEMENTS & PERFORMANCE**

The Grove Christian Centre has continued to work in partnership with Clay Community Church (SCIO) to help carry out the aims and objectives of the charity.

Clay Community Church have continued to use Bardowie St Hall for various activities throughout the year including:

- Clay Café – this has been open every Thursday & Friday and continued to provide work placement opportunities for young people and adults seeking to find employment. Many people from the local community (some who isolated) come on a regular basis to enjoy an affordable hot drink & lunch.
- Sunday gatherings – Clay Church meet in Bardowie St Hall every Sunday for worship & reflection and Victory Outreach Glasgow (SCIO) also started using the hall from September 2022 for their own Sunday gatherings as well.
- The Bookbug & Play toddler group. Bridge to Freedom recovery group, 7-3 youth group and Board game café all continued to meet regularly in Bardowie Hall during the year. These all help grow the connections we have in the community.

In the autumn 2022, with the help of the local InnerChange team, the Grove was decorated and able to be used again after being closed since Covid hit. Rois seaglass moved her studio into part of the building, looking at helping to employ local people and the InnerChange team are using the main space for regular worship and prayer.



## **The Grove Christian Centre SCIO SC014571**

Work on the land next to Bardowie St Hall (212 Bardowie St) was started in partnership with a local housing association with the hope of being completed in the summer of 2023.

In July 2022 it was agreed by the Grove Christian Centre trustees to dissolve the charity and pass all assets onto Clay Community Church SCIO who we have been working in partnership with for many years. We received confirmation from OSCR in August to start the proceedings and in June 2023 the assets (182 Saracen St, Bardowie St hall & 212 Bardowie St) were transferred to Clay ready for closure of The Grove Christian Centre SCIO.

### **FINANCIAL REVIEW**

The charity reported a surplus of **£2,537** (2022: £2,960 surplus) for the year and has accumulated reserves of **£10,245** (2022: £7,708) at the year end. The rental income from Clay Community Church remains the main source of income for the charity.

### **Reserves policy**

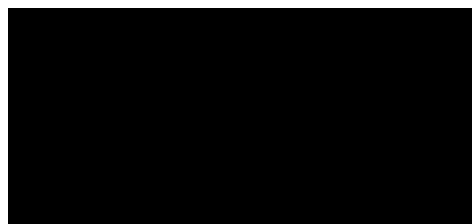
The policy of the charity is to hold £5,000 in General Funds at any point in time to ensure there are always sufficient funds to cover expenditure as it falls due. At the year-end, this reserves policy was met.

The charity's unrestricted reserves at 31 March 2023 amounted to **£9,198** (2022: £6,661) which was above the required level and was acceptable to the trustees.

### **Grants/gifts payable**

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties.

This report was approved by the trustees on 5 July 2023 and signed on their behalf by



Chairperson

**The Grove Christian Centre SCIO  
SC014571**

**INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 31 MARCH 2023**

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I report on the accounts of The Grove Christian Centre SCIO (SC014571) for the year ended 31 March 2023 which are set out on pages six to nine.

**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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 explanation from the Trustees concerning 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

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.

17 December 2023



Independently examined by [REDACTED] who is a Full Member of ACIE.  
ACIE – promoting excellence in independent examining. See [www.acie.org.uk](http://www.acie.org.uk)



**The Grove Christian Centre SCIO**  
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**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b>RECEIPTS</b>					
Donations	3	-	-	-	9,261
Rents from land / buildings		4,800	-	4,800	4,800
<b>Total Receipts</b>		<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>14,061</b>
<b>PAYMENTS</b>					
Charitable Activities	4	2,163	-	2,163	6,501
Governance Costs		100	-	100	100
Purchase of Fixed Assets		-	-	-	4,500
<b>Total Payments</b>		<b>2,263</b>	<b>-</b>	<b>2,263</b>	<b>11,101</b>
<b>Surplus / (deficit) before transfers</b>		<b>2,537</b>	<b>-</b>	<b>2,537</b>	<b>2,960</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) after transfers</b>		<b>2,537</b>	<b>-</b>	<b>2,537</b>	<b>2,960</b>



**The Grove Christian Centre SCIO**  
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**STATEMENT OF BALANCES**  
**AS AT 31 MARCH 2023**

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
<b>BANK AND CASH IN HAND</b>				
Opening balances	6,661	1,047	7,708	4,749
Surplus / (deficit) for the year	2,537	-	2,537	2,960
<b>Closing balances</b>	<b>9,198</b>	<b>1,047</b>	<b>10,245</b>	<b>7,708</b>

**OTHER ASSETS**

Property at cost (182-184 Saracen Street, Glasgow)	143,738	-	143,738	143,738
Property at market value – May 2015* (206 Bardowie Street, Glasgow)	50,000	-	50,000	50,000
Land at cost – June 2022 (212 Bardowie Street, Glasgow)	4,500	-	4,500	4,500
<b>TOTAL OTHER ASSETS</b>	<b>198,238</b>	<b>-</b>	<b>198,238</b>	<b>198,238</b>

\* Excluding recent refurbishment work costing £166,000 – the property has not been re-valued since this work was carried out.

**LIABILITIES**

Independent Examiner's Fee	100	-	100	100
<b>TOTAL LIABILITIES</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>

The notes on pages 8 - 9 form an integral part of these accounts

Approved by the trustees on 5 July 2023 and signed on their behalf by

[Redacted Signature]

Chairperson





**The Grove Christian Centre SCIO**  
**SC014571**

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**1. Basis of accounting**

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Transactions with trustees or connected persons**

No charity trustee or person connected with a charity trustee received remuneration during the year (2022: None).

No charity trustee received expenses during the year (2022: None).

**3. Donations received**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations from individuals	-	-	-	5,261
Donations from other organisations	-	-	-	4,000
<b>Total Donations received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,261</b>

**4. Charitable Activities Payments**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Insurance	1,971	-	1,971	1,812
Property refurbishments & maintenance	192	-	192	975
Legal & survey costs for land purchase	-	-	-	3,714
<b>Total Charitable Activities Payments</b>	<b>2,163</b>	<b>-</b>	<b>2,163</b>	<b>6,501</b>



**The Grove Christian Centre SCIO**  
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**5. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

	31 Mar 21	Incoming	Outgoing	Transfers	31 Mar 22
	£	£	£	£	£
General Fund	6,662			-	6,662
<b>Total Unrestricted Funds</b>	<b>6,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,662</b>

Restricted funds may only be used for specific purposes. The charity held one restricted fund during the year, comprising the grant and restricted donations income received for the purpose of refurbishments to the Bardowie Street property and garden.

	31 Mar 21	Incoming	Outgoing	Transfers	31 Mar 22
	£	£	£	£	£
Bardowie Street Refurb & Garden	1,047			-	1,047
<b>Total Restricted Funds</b>	<b>1,047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,047</b>

**6. Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.

