

Castlemilk Community (Baptist) Church

Trustees' Report and Financial Statements
For the year ended 31 March 2022

Castlemilk Community (Baptist) Church

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Castlemilk Community (Baptist) Church

Report of the Trustees for the year ended 31 March 2022

The Trustees are pleased to present their final report together with the financial statements of the church for the year ended 31 March 2022. Going forward, the assets, liabilities and ongoing work of the Church will be reported within our new entity. This transfer is described in full on page 2 of this report.

Status of Charity and governing document

Castlemilk Community (Baptist) Church ("the Church") was founded in 1977 and is governed by Constitution. It is a registered Scottish Charity (Number SC020096).

Principal address

150 Arden Craig Road
Castlemilk
Glasgow
G45 0JG

Aims and affiliation

The Church's Mission Statement states that "Castlemilk Community Church seeks to be a fellowship of worshipping people who aim to serve the local community and to share the good news of Jesus' love".

The objects of the Church as quoted from its Constitution are as follows:

The Church's objects are the advancement of the Christian faith primarily in Castlemilk and throughout Glasgow and also throughout Scotland and the rest of the World by all means consistent with the teachings of Jesus and revealed in the Christian Bible, including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

To achieve those objects, the Aims and Charitable Objectives of the Church are:

1. **Fellowship.** To encourage fellowship among the Castlemilk Community Church family by meeting together regularly in the church building and homes, and sharing with other local churches in joint activities.
2. **Mission.** To participate in Christ's mission both locally and throughout the world in evangelism and caring ministries.
3. **Pastoral support.** To give pastoral care and support to all those belonging to the Church and those seeking help from within local community.
4. **Community involvement.** To work within the local community of Castlemilk and wider Glasgow area in providing help to those in need.

Trustees and Office Bearers

Treasurer)
Secretary)

appointed 31 October 2021)
appointed 31 October 2021)
resigned 25 April 2021)

are in accordance with the appropriate charities' legislation. The Trustees meet regularly but this has been more difficult to do physically recently because of illness and the pandemic. Trustee business is dealt with at those meetings and by email/Whatsapp where appropriate.

New Trustees are appointed by the Church for a term of three years and are eligible for re-appointment for further terms at the end of each three-year period. Appointment of Trustees is phased to ensure continuity and to avoid all Trustees retiring at the same time.

Castlemilk Community (Baptist) Church

Report of the Trustees for the year ended 31 March 2022

Activities and achievements

The Church's work continued to get back to normal this year, with all Covid restrictions eventually being lifted. Sunday mornings once more integrated communion into the worship, monthly Messy Church, and a family meal after each service. Support for asylum seekers and refugees finally returned to a face to face setting, with week day activities resuming in the building.

The project helped 317 families/individuals by providing furniture and household goods. Our International Community lunches resumed, we had 50 English class students, and our 22 volunteers continued to host and support service users. Our Admin team was strengthened with new staff and volunteers.

We received an EU grant for working with local newly arrived asylum seekers so have had the joy of meeting them and introducing them to Scottish life; English classes and trips have been very popular.

The main drive of the trustees this year has been toward restructuring the church as a Scottish Charitable Incorporated Organisation (SCIO), something that has been an unrealised goal for several years. After a resolution was passed at the AGM, successive church and trustee meetings were convened to discuss the process and come to an agreement on the new constitution. A significant change in this constitution has been the widening of our old purposes to separately include 'the prevention or relief of poverty and the relief of those in need by reason of financial hardship or other disadvantage'. This was introduced to make it easier to apply for funding from donors whose rules prevent them from bestowing grants on organisations having only 'the advancement of religion' as their purpose. The constitution was agreed on 3 November 2021 and we formed a new SCIO, registered with OSCR as 'Castlemilk Community Church' SC051505 on 17 January 2022. All the property, assets, liabilities, trustees, employees and members of the old Unincorporated Association, Castlemilk Community (Baptist) Church, were transferred to the SCIO on 31 March 2022 and it will be wound up in due course.

Although a new legal entity, we are unchanged in all other aspects, with continuity of purpose, personnel, resources, service and activity. We occupy the same building and do exactly the same work.

The legal costs associated with SCIO restructuring totalled £4,154.

Financial review

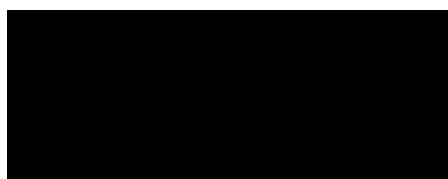
Results for the year

As a result of a surplus for the year of £17,818 (2021: surplus of £17,877), the church held total reserves at 31 March 2022 of £97,943 (2021: £80,125) which was made up of an unrestricted general fund amounting to £48,063 (2021: £43,451) and restricted funds amounting to £49,880 (2021: £36,674). These reserves were transferred in full at 31 March 2022 to the new SCIO, Castlemilk Community Church (number SC051505). The remaining net assets in the Charity, listed in the Statement of Balances on page 5, will be transferred after the year-end to the SCIO.

Reserves

The Church's policy is to plan spending in a manner that maintains unrestricted funds at a sufficient level to enable the regular ongoing work of the church to be safely maintained. As shown on page 5, the unrestricted general fund at 31 March 2022 amounted to £nil (2021: £43,451) as all assets and liabilities were transferred on that date to the new SCIO.

On behalf of the Trustees



Trustee

Dated: 27 November 2022

Castlemilk Community (Baptist) Church

Report of the Independent Examiner for the year ended 31 March 2022

I report on the accounts of the church for the period ended 31 March 2022 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Director

Cornerstone Accounting Ltd
Chartered Accountants

Date: 27 November 2022

11 Erngath Road
Bo'ness
EH51 9DP

Castlemilk Community (Baptist) Church

Receipts and Payments Account

For the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total £	2021 Total £
Receipts					
Donations		18,335	2,910	21,245	24,251
Gift Aid reclaimed		14,389	1,750	16,139	-
Grants	2	136	85,600	85,736	80,586
Fundraising income		-	6,020	6,020	3,650
Total receipts		32,860	96,280	129,140	108,487
Payments					
Staff costs		2,717	59,573	62,290	53,856
Other staff costs		-	3,154	3,154	322
Church insurance and utilities		6,818	-	6,818	8,695
Church building maintenance		5,067	-	5,067	5,119
Church flat costs		1,373	782	2,155	2,053
Purchase of new equipment and toys		-	4,850	4,850	2,079
Energy, food and other support costs		-	4,028	4,028	6,206
Integration expenses		-	1,381	1,381	-
Van expenses		2,005	1,673	3,678	3,577
Travel expenses		-	991	991	876
Volunteer expenses		-	2,283	2,283	890
Catering and outing costs		495	1,809	2,304	391
Cricketing costs		-	921	921	-
IT and website costs		573	234	807	3,485
Office costs		-	-	-	214
Payroll costs		1,022	-	1,022	304
Legal fees relating to SCIO set up		4,154	-	4,154	-
Baptist Union of Scotland dues		1,680	-	1,680	-
Membership fees and licences		635	548	1,183	468
Donations	3	836	-	836	336
Independent Examination		600	-	600	750
Other expenses		273	847	1,120	989
Total payments		28,248	83,074	111,322	90,610
Surplus/(deficit) for the year before transfers		4,612	13,206	17,818	17,877
Transfers		-	-	-	-
Surplus/(deficit) for the year after transfers		4,612	13,206	17,818	17,877
Total funds brought forward		43,451	36,674	80,125	62,248
Total funds at 31 March 2022		48,063	49,880	97,943	80,125
TRANSFER OUT TO SCIO		(48,063)	(49,880)	(97,943)	-
Total funds carried forward		-	-	-	80,125

The notes on pages 6 to 7 form part of these financial statements.

Castlemilk Community (Baptist) Church

Statement of Balances

As at 31 March 2022

	Unrestricted fund £	2022 Restricted funds £	Total £	Unrestricted fund £	2021 Restricted funds £	Total £
Opening bank and cash	43,451	36,674	80,125	45,406	16,842	62,248
(Deficit)/surplus for the year	(43,451)	(36,674)	(80,125)	(1,955)	19,832	17,877
Closing bank and cash	-	-	-	43,451	36,674	80,125

Bank and cash balances:

Bank current account	-	-	-	43,056	36,553	79,609
Cash floats	-	-	-	395	121	516
	-	-	-	43,451	36,674	80,125

	Unrestricted fund £	2022 Restricted funds £	Total £	Unrestricted fund £	2021 Restricted funds £	Total £
Statement of assets						
Church	-	-	-	Not valued	-	Not valued
Church flat at cost	-	-	-	36,827	-	36,827
Van at cost	-	-	-	-	26,549	26,549
Gift aid reclaimable	5,626	-	5,626	15,147	1,750	16,897
Scottish Power credit due	2,600	-	2,600	-	-	-
VAT refund due	-	-	-	1,072	-	1,072
	8,226	-	8,226	53,046	28,299	81,345

Statement of liabilities

Electrical subcontractor fee	3,602	-	3,602	-	-	-
Independent Examiner fee	600	-	600	750	-	750
Supplier amounts due	342	-	342	-	-	-
Expenses	344	-	344	20	-	20
Baptist Union fees	-	-	-	1,000	-	1,000
	4,888	-	4,888	1,770	-	1,770

Note that all remaining net funds will be transferred to the new SCIO when realised.

The financial statements on pages 4 to 7 were approved by the Trustees on 27 November 2022 and signed on their behalf by the undernoted:

[Redacted Signature]

[Redacted Name]
Treasurer

Castlemilk Community (Baptist) Church

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis. All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received. Expenditure is recognised when paid.

Receipts and payments account

For the purpose of the receipts and payments account, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

2. Grant income

	2022	2021
	£	£
Robertson Trust	15,000	15,000
Weston Foundation	15,000	-
Scottish Government	12,103	-
Corra Foundation	10,060	15,400
SHED	10,000	-
Lottery Fund	9,840	-
Necessity Fund	5,000	-
Impact Funding Partners	4,000	1,500
Arnold Clark Community Fund	2,000	-
Job Retention Scheme (furlough)	1,733	11,110
Glasgow City Council	500	-
Wetherby Publishing Group	500	-
Voluntary Action Fund	-	10,000
Foundation Scotland	-	11,365
Trusthouse Charitable Foundation	-	9,399
Scottish Council for Voluntary Organisations	-	4,000
Peter Vardy Foundation	-	1,812
Faiths in Scotland Community Action Fund	-	1,000
	85,736	80,586

3. Donations and collections for third parties

The church sponsors a child through Compassion UK and donated £336. A further donation of £500 was made to [REDACTED] his ministry and visit to COP26 in Glasgow.

Castlemilk Community (Baptist) Church

Notes to the financial statements

For the year ended 31 March 2022

4. Transactions with Trustees and related parties

During the year, no trustees received any remuneration or reimbursement of expenses (2021: nil).

██████████ the mother of one of the trustees, is employed as the church cleaner and received a salary totalling £2,893 (2021: £2,461) in the year.

5. Donated goods and services

The Church relies heavily on the contribution of significant volunteer time for the delivery of its programme of activities. This has not been quantified for the purposes of these accounts.

6. Unrestricted funds	Balance at 01.04.21 £	Receipts £	Payments £	Transfers £	Balance at 31.03.22 £
General fund	43,451	32,860	(28,248)	-	48,063
Total unrestricted funds	43,451	32,860	(28,248)	-	48,063

Explanation of funds

The *General Fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

7. Restricted funds	Balance at 01.04.21 £	Receipts £	Payments £	Transfers £	Balance at 31.03.22 £
Outreach fund	36,674	78,743	(72,511)	-	42,906
Podcast fund	-	16,616	(9,642)	-	6,974
Cricket fund	-	921	(921)	-	-
Total restricted funds	36,674	96,280	(83,074)	-	49,880

Explanation of funds

The *Outreach Fund* (previously the Furniture Project Fund) represents all income and expenditure relating to the outreach provided to, principally, refugees and asylum seekers. This work includes English language classes, integration groups, provision of furniture to individuals being re-housed and support with other costs.

The *Podcast Fund* represents funds received to support a friend of the church who is a person with lived experience of the asylum system in the UK. He resides rent-free in the church flat and produces a weekly podcast offering support to refugees and asylum seekers coming to the UK. The donations are used to finance the production of the podcast and to support his living expenses.

The *Cricket Fund* has been established to provide a vehicle for the financial support of a boy who has come to Scotland as a refugee and is now playing cricket for the Scotland youth team.