

Registered Charity No: SC051777

**EASTERHOUSE BAPTIST CHURCH SCIO
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

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FOR THE YEAR ENDED 30 APRIL 2023

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EASTERHOUSE BAPTIST CHURCH SCIO

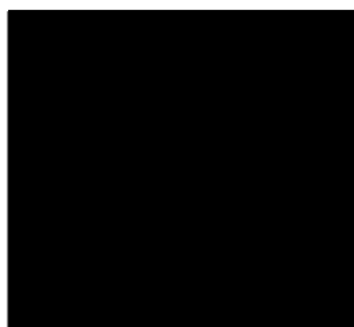
LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Easterhouse Baptist Church SCIO

**Charity's Principal and
Operational Address:** 18 Westerhouse Road
Glasgow
G34 9PD

Registered Charity Number: SC051777

Charity Trustees:



Independent Examiners: Milne Craig, Chartered Accountants
Abercorn House, 79 Renfrew Road
Paisley
PA3 4DA

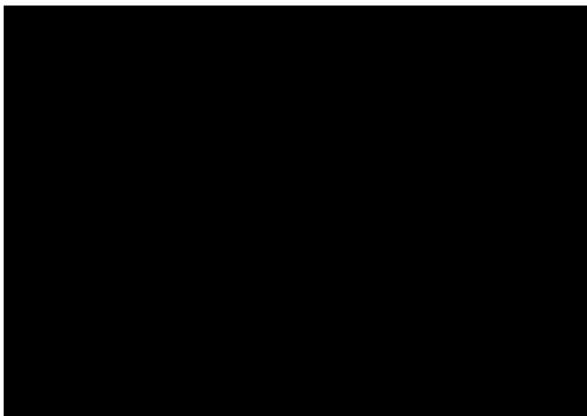
Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**EASTERHOUSE BAPTIST CHURCH SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

The Trustees are pleased to present their report together with the receipts and payments accounts of the charity for the year ended 30 April 2023. The legal and administrative information on Page one forms part of this report.

Trustees

The Trustees who served during the year and since the year end were as follows:-



Structure, Governance and Management Governance

During the year the charity sought and received permission from OSCR to change its structure to a SCIO. The unincorporated body (Scottish charity no. SC021229) has transferred its assets to the new SCIO and following receipt of historic gift aid funds due from HMRC will cease all activities. The SICO is registered with OSCR no. SC051777 and with HMRC No. ST05099.

Appointment of Trustees

With the exception of the Pastor{s}, all of the Trustees are appointed at the Annual General Meeting for a period of four years, although they are permitted to seek re-election at the Annual General Meeting for subsequent years. Trustees are expected to be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are expected to understand their statutory responsibilities.

Aims and Affiliation

The aims of the Church are the advancement of the Christian faith and the alleviation of poverty, primarily in the Greater Easterhouse area. The Church is affiliated to the Baptist Union of Scotland.

**EASTERHOUSE BAPTIST CHURCH SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

Achievements and Performance

As a Church we have had another varied & productive year. There continues to be challenges, stretching & increased opportunities for us all at EBC to get stuck in and share the love of God with others, wherever we are, and to be a place of hope for many in our community. Our Sunday Gatherings are now well and truly back to full capacity, with people gathering on a Sunday exceeding pre Covid numbers.

Post Covid culture continues to force us to reimagine and refocus as a Church what our priorities are. We have recognised that we are not going back to normal, but that God is rebuilding His Church. We continue to live stream Sunday Services to our own You Tube Channel. This continues to be appreciated and received well by many on shift work, those that are 'shut in', folks all over the world and those who are curious about faith and might never step inside our building.

Our Community Partnership with JAM After-School Club run by Natalie Harris continues to flourish. Our premises have been significantly upgraded to Care Commission Standards. Many other Community conversations have happened, and the Lynn C. Duncan Dance School operates, one evening per week, from our building. Our refurbished Café Space & Sanctuary are regularly let out to various groups including the Baptist Union of Scotland for training events, Thriving Places Easterhouse Community Breakfasts, Nevis Ensemble Orchestra, Provan Hall Trust, and as a Polling Station. From October 2022 we have created two weekly 'warm spaces'. The Rise & Shine Community Café each Tuesday, offers hot filled rolls, newspapers, wifi and a place to just be. On Thursdays, we run Soul Food, our community meal, where we serve a hearty 2 course meal and again create a space for belonging and connection.

The Sanctuary/Building Refresh really has given us a new lease of life as a Church in the heart of the community of Easterhouse with, many people finding it to be place of vibrancy, warmth & welcome not only on a Sunday, but throughout the week. Our facilities are now used more than they ever have been. We were grateful to receive some grant funding from Glasgow Health & Social Care Partnership/Impact Funding to enhance the tower area of our building and redesign two rooms that will be multi-functional, but also used as Counselling Rooms.

Our Counselling & Listening Service is now up and running. Our Toddlers Group & ESOL Class {English as a Second Language} are both running well and busy each week.

Trying new things and being open to new things, including asking ourselves; how we can 'be the difference?' in a way that is relevant to our community, is becoming the norm at EBC.

EASTERHOUSE BAPTIST CHURCH SCIO TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2023

Achievements and Performance (cont'd)

New people continue to join our community, again from many different nations, the east end of Glasgow & further afield. There is a growing sense of us being prepared for something in the next season as we gather week by week for worship, connection & teaching.

The amazing generosity of the Church Family continues to be something to give thanks for. We have been able to give regular support and offer practical help to genuine asylum seekers. We have also regularly used our Fellowship Fund to help with support & practical care of those worshipping with us, who have needs. For the third year in a row, we delivered 250 Bags of Kindness at Easter & Christmas, to local residents, in partnership with Morrisons Auchinlea and supported financially by Church Members.

Our Youth work is growing with our continued partnership with Frontier Camp and Magnitude happening each Summer. One key development in the recent period has been a new partnership with Scripture Union Scotland. This has involved us running a weeklong holiday club, with a focus on providing lunch for families as well as Summer Childcare activities. Our Sunday Kids Programme & Creche are running well, with a group of willing volunteers. The EBC Safeguarding Team continue to work away behind the scenes to ensure the vetting and PVG's are in place for all volunteers.

We launched a new initiative in September 2022 called 'Made for Encounter'. This is a monthly discipleship training space and is attended by around 50 people from all over Scotland.

We continue to have quarterly Church Meetings, where we gather to hear reports on all aspects of Church Life & Governance issues. These meetings are well attended and good levels of engagement in discussions.

We want to take this opportunity to thank the many people who have given their time, energy, gifts & resources to ensure that this has been another fruitful year for us. Our Senior Leadership Team and all other Volunteer Teams at EBC have worked hard throughout, pushing forward and breaking new ground. We continue to look forward with hope as a Church, believing that God is launching us into the new stage of ministry and community outreach at EBC in the days ahead.

Financial Review

Principal Sources of Funding

The Church receives its funding from Church members by way of weekly offerings and Gift Aid donations.

**EASTERHOUSE BAPTIST CHURCH SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

Results for the Year

The receipts and payments summary is set out on page 7. There was overall net receipts in the year of £45,106 (2022: £37,050).

Funds in Deficit

There are no funds in deficit at the year end date.

Reserves

It is the policy of the Church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately three months unrestricted expenditure. At current levels of spending (excluding one off payments), this equates to £36,839. Maintaining reserves at this level allows sufficient funds to enable the ongoing work of the Church to be maintained. The Charity had general unrestricted funds at the year-end of £1 and the Trustees are aware that this is in excess of the target level. The Trustees are considering the most appropriate way to utilise the funds.

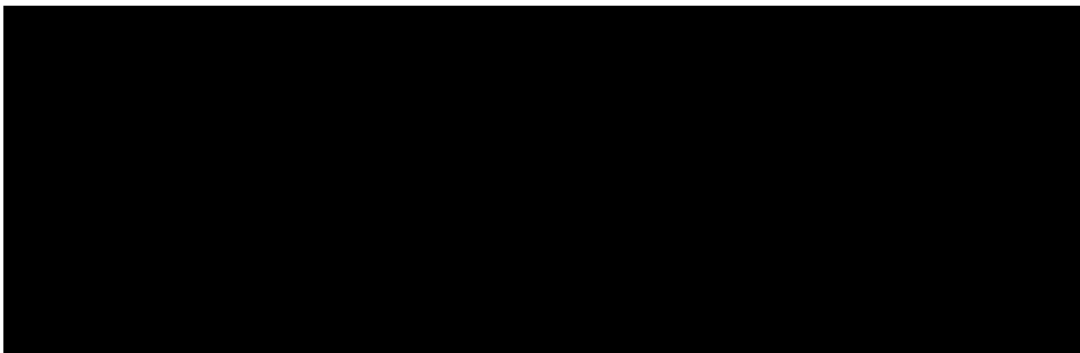
Grant Making Policy

The Church aims to make grants or gifts of approximately 10% of its unrestricted income each year. The individuals and organisations which receive these gifts are known to the Trustees and the Church and are involved in activities or ministries compatible with the Church's objectives. Examples are the Baptist Union of Scotland, the Baptist College, and Tear Fund.

Statement on Risk

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of those reviews.

Approved by the Trustees and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTERHOUSE BAPTIST CHURCH SCIO

I report on the accounts of the charity for the year ended 30 April 2023, which are set out on Pages 7 to 11.

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) 2005 act and the Charities Accounts (Scotland) Regulations 2006. 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.



Milne Craig, Chartered Accountants
Abercorn House, 79 Renfrew Road
Paisley
PA3 4DA

Date: 26/1/24

Easterhouse Baptist Church SCIO

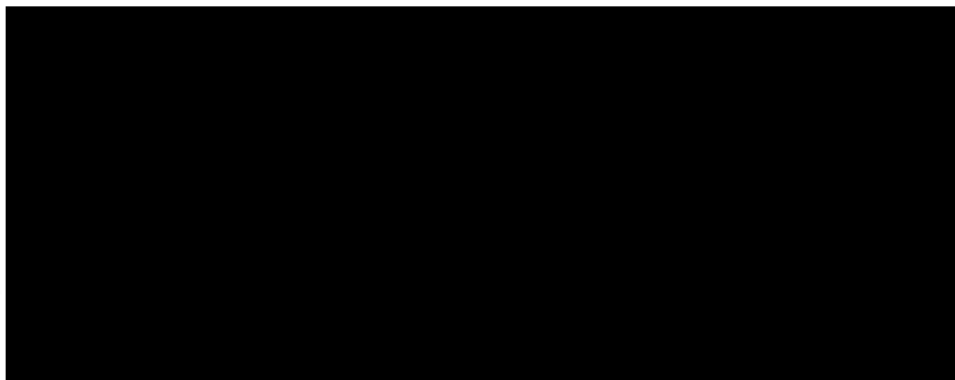
Receipts and Payments Account for the year ended 30 April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Receipts					
Ordinary Offerings		104,957	-	104,957	122,929
Special Offerings and Other Gifts		1,000	1,290	2,290	35,547
Income Tax Reclaims		16,211	-	16,211	25,068
Interest		960	-	960	21
Donations		835	4,063	4,898	13,272
Use of Premises		12,278	-	12,278	6,110
Charitable Activities		12,109	2,246	14,355	2,010
Grant income		6,200	-	6,200	-
		<u>154,549</u>	<u>7,599</u>	<u>162,148</u>	<u>204,957</u>
Other receipts					
Sale of investment in residential property		70,000	-	70,000	-
Total Receipts		<u>224,549</u>	<u>7,599</u>	<u>232,148</u>	<u>204,957</u>
Payments					
Charitable Expenditure	3	130,543	39,687	170,230	153,938
Grants and Donations	2	12,481	-	12,481	11,293
Governance Costs		1,038	-	1,038	990
Legal and Professional Fees		3,293	-	3,293	1,686
		<u>147,355</u>	<u>39,687</u>	<u>187,042</u>	<u>167,907</u>
Total payments		<u>147,355</u>	<u>39,687</u>	<u>187,042</u>	<u>167,907</u>
Net receipts		77,194	(32,088)	45,106	37,050
Transfers to/(from) funds		(19,603)	19,603	-	-
Surplus for year		<u>57,591</u>	<u>(12,485)</u>	<u>45,106</u>	<u>37,050</u>

Easterhouse Baptist Church SCIO
Statement of Balances as at 30 April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<u>Bank & Deposit Balances</u>					
At 1 May 2022		143,518	16,064	159,582	122,532
Movement in year:					
Net receipts		57,591	(12,485)	45,106	37,050
Balance at 30 April 2023	1	<u>201,109</u>	<u>3,579</u>	<u>204,688</u>	<u>159,582</u>
Current Assets	4			<u>17,519</u>	<u>16,390</u>
Fixed Assets	5			<u>293,115</u>	<u>363,115</u>
Liabilities	6			<u>2,058</u>	<u>2,051</u>

Approved by the Trustees and signed on their behalf by:



Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2023

1. Funds	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Unrestricted Funds					
General funds	143,518	224,549	(147,355)	(19,603)	201,109
	143,518	224,549	(147,355)	(19,603)	201,109
Restricted Funds					
Frontier Camps	4,033	2,246	(3,556)	-	2,723
Fellowship	2,031	4,063	(5,238)	-	856
Café Relaunch	10,000	-	(10,000)	-	-
Sanctuary	-	1,290	(20,893)	19,603	-
	16,064	7,599	(39,687)	19,603	3,579
Total Funds	159,582	232,148	(187,042)	-	204,688

Unrestricted funds

General Funds Are available to be spent on any purpose.

Restricted funds

Frontier Campus Funding towards the cost of sending children to Frontier Camps.

Fellowship Gifts and donations given for specific people/purposes/immediate needs.

Café Relaunch Funding towards the cost of re-opening the Café.
The £10,000 has been spend across a number of expenditure categories in the year.

Sanctuary Funding towards the Sanctuary refresh project.

Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2023

2. Grants Paid

	Institution/ Individual	Number of Grants Awarded	2023 £	2022 £
Baptist College	Institution	-	-	500
Baptist Union	Institution	1	3,444	4,200
Tear Fund	Institution	-	-	2,500
BMS World Mission	Institution	-	-	1,000
CCPAS	Institution	-	-	129
Evangelical Alliance	Institution	1	175	175
24 7	Institution	1	1,400	1,200
Scripture Union	Institution	-	-	500
Elgin Baptist Church	Institution	1	1,000	-
Thirty One:Eight	Institution	1	181	-
Bible Society	Institution	1	150	-
Other Individuals	Individual	28	6,131	1,089
			<u>12,481</u>	<u>11,293</u>

3. Charitable Expenditure

	2023 £	2022 £
Salaries	62,019	59,124
Employer's NI Contributions	940	1,790
Employer's Pension Contributions	7,302	5,307
Worship Team	1,551	495
Tear Fund (Children's Offerings)	-	1,810
Camp	3,556	-
Youth Work	4,735	1,896
Children's Work	1,507	-
Outreach	10,588	4,189
Heat & Light	8,572	5,383
Repairs and Maintenance	12,346	10,917
Sanctuary Refresh	20,893	39,879
Insurance, Council Tax & Water	5,558	5,249
Motor & Travel	3,997	3,167
Stationery, Books & Resources	2,915	1,360
Information Technology	4,762	5,902
Catering	6,747	2,429
Licenses	1,138	1,229
Training	431	187
Vision	3,911	-
Fellowship	5,238	2,585
Pastoral	1,525	1,040
	<u>170,231</u>	<u>153,938</u>

Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2023

4. Current Assets

	2023 £	2022 £
Gift Aid receivable	17,519	16,390
	<u>17,519</u>	<u>16,390</u>

5. Fixed Assets

	2023 £	2022 £
Freehold property	200,000	200,000
Investment in residential property	-	70,000
Fixtures & Fittings	93,115	93,115
	<u>293,115</u>	<u>363,115</u>

The value of the freehold property held by the Church has been estimated by the Trustees as being £200,000.

The investment in residential property has previously been described as a loan. However, following advice, the trustees consider it would be more accurately described as an investment in property. By way of a formal agreement, the church sold the heritable property that was previously owned by the church and used as a manse to its retiring Pastor and his wife at market value. The church retained a 40% interest in the property with a standard security registered in the church's name against the title. The remaining 40% equity was able to be reclaimed at any time by the church after an initial period of 5 years.

During the year, the previous Pastor exercised his option to buy out the Church share in the residential property meaning a cash inflow in the year of £70k.

6. Liabilities

	2023 £	2022 £
Accruals		
Independent examiner's fee	1,140	1,040
PAYE/NI Liability	918	1,011
	<u>2,058</u>	<u>2,051</u>

7. Trustee Remuneration and Expenses

During the year, two Trustees received remuneration in respect of their roles as Pastor. The total amounts paid to the Trustees during the year were £46,419 (2022: £44,395) and the total cost to the Church, including National Insurance, Taxation and Pension contributions was £67,614 (2022: £66,221).

In addition to the above Trustees remuneration, travel expenses totalling £3,997 were reimbursed to two Trustees (2022: £3,167 in respect of two Trustees). These expenses were reimbursed in relation to the Trustees role as employees of the Church, not as Trustees.

Other than stated above no Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.