

CBC Community Church

Trustees' Report and Financial Statements
For the year ended 31 March 2024



CBC Community Church

Contents of the Financial Statements *for the year ended 31 March 2024*

	Page
Report of the Trustees	1 – 2
Report of the Independent Examiner	3
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Financial Statements	6 – 7

CBC Community Church

Report of the Trustees for the year ended 31 March 2024

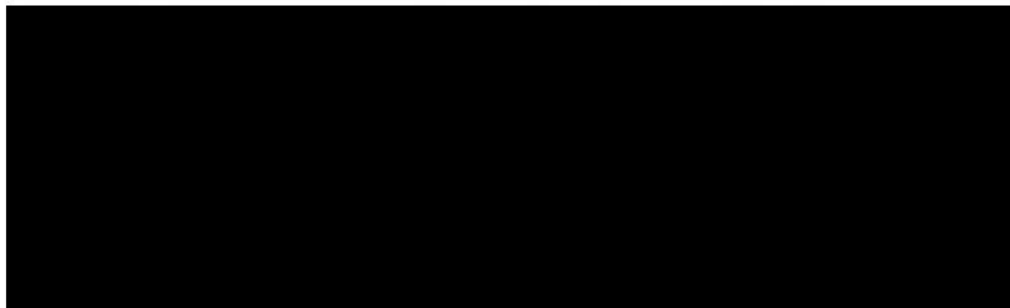
The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2024.

Reference and administrative details

Principal and registered address

CBC Community Church
59 Kelhead Path
Glasgow
G52 2QD

Trustees



Structure, governance and management

Governing document

CBC Community Church (SC052160) is a Scottish Charitable Incorporated Organisation (SCIO) and is established by Constitution. It was registered in its current legal form on 30 November 2022. The charity was previously an Unincorporated Organisation, Crookston Baptist Church (SC041859). The assets of the unincorporated organisation were transferred to the SCIO on 20 March 2024.

Recruitment and appointment of Trustees

New Trustees are nominated for appointment to this office under the terms of the church's constitution. There is a fixed term for Trusteeship of three years. Prior to their appointment, new Trustees would be active members of the church who would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. The title deeds to the property and land owned by the church are held by all current Trustees.

Apart from the Minister (position currently vacant) none of the Trustees receive any form of remuneration.

Objectives and activities

Objectives and aims

The Church's objectives are the advancement of the Christian faith in Crookston, Cardonald, Penilee, Hillington and surrounding areas and also throughout Scotland and the rest of the World by all means consistent with the teachings of 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.

Current objectives and aims:

- Continue to promote the community cafe with a view to increasing the level and frequency of attendance from members of the local community.
- Continue to try and identify ways to support the community in a practical way through use of the church building.
- Continue to distribute food parcels/vouchers to the residents of Kelhead Path/Tinwald Path at Easter and Christmas
- Ensuring that all deacons and Sunday School teachers remain current with their Safeguarding training.
- Improve the level of pastoral support provided to members of the fellowship.
- Try to ensure the number of trustees remain unchanged following the elections due to be held at the AGM.

CBC Community Church

Report of the Trustees for the year ended 31 March 2024

Significant Activities

The main achievements in relation to its objectives are:

- Sunday worship services have been held in the church building throughout the year.
- Midweek Prayer & Bible Studies are held in the church building on a weekly basis.
- Several social events have been held, with guests from the Community Cafe participating.
- The continued running of the following WhatsApp Groups:
 - Sunday School Teachers Group
 - Parents Group
 - Creche Group
 - Fellowship Group
 - Diaconate Group
 - Worship Group
 - Visuals Group
- Continuation of the Outreach Programme for the local community which included:
 - Delivery of Food Parcels/Vouchers to the residents of Kelhead Path and Tinwald Path.
 - Running of the Community Cafe which operates on a weekly basis and provides free refreshments to all who attended.
- The installation of fire escape stairs from the sanctuary has been completed.

Achievements and performance

- The installation of a fire escape to allow the seating capacity of the sanctuary to be increased.
- Support to the local community has been achieved through regular food drops and the weekly Community Cafe. Attendance at the cafe has regularly exceeded 30+ individuals, with approximately 2/3rds of those attending external visitors. Several of these visitors now attend the Sunday service on a regular basis. A community officer from the Wheatley Housing Group visits the cafe on an ad-hoc basis.
- The number of deacons is now at the maximum number allowed by the constitution.
- The renewal of all the necessary GDPR paperwork has been completed to enable a new Church Directory to be issued.
- Fire and H&S checks are completed on a regular basis.
- First Aid courses, including defib training have been held
- Fellowship numbers and attendance at Sunday services continue to increase. However, the variance in attendance is still too great.
- Conversion to a SCIO has been completed and a new CAF Bank Account under CBC Community Church. The new charity, CBCCC, has been registered with HMRC.

Financial review

Results for the year


The financial statements for the year are set out in pages 4 to 7. The Receipts and Payments Account on page 4 reflects an decrease in funds of £58,110 (2023: net increase of £12,826). This, when added to the funds brought forward of £200,465 (2023: £187,639) gives general funds carried forward of £42,355 (2023: £172,988), designated funds carried forward of £100,000 (2023: £26,082) and restricted funds carried forward of £nil (2023: £1,395). The total funds carried forward are £142,355 (2023: £200,465).

The Church would like to thank all those who gave to the recent building work.

Reserves

It is the policy of the church to maintain unrestricted funds at a level that equates to approximately 6 months of regular unrestricted expenditure £18,000 (2023: £21,000). As shown on page 5, the level of general reserves at 31 March 2024 amounted to £42,355 (2023: £172,988) which is above the required level.

Approved by the Trustees on 28th May 2024 and signed on their behalf by:


Treasurer/Trustee

CBC Community Church

Report of the Independent Examiner to the Trustees for the year ended 31 March 2024

I report on the accounts of the Charity for the year ended 31 March 2024 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.

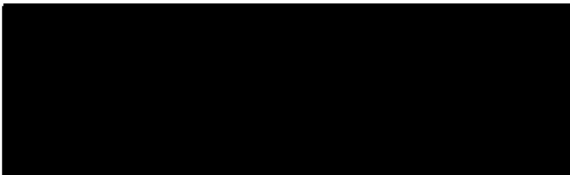
Basis of independent examiner's statement

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 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 view given in 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.


Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date:11/2/..... 2024

CBC Community Church

Receipts and Payments Account for the year ended 31 March 2024

	Notes	General fund £	Designated fund £	Restricted funds £	2024 Total £	2023 Total £
Receipts						
Gift Aid giving		30,540	-	-	30,540	25,603
Gift Aid tax reclaimed		9,247	-	-	9,247	9,975
Offerings		12,631	-	-	12,631	10,002
CAF		800	-	-	800	2,700
Foodbank income		3,791	-	-	3,791	1,269
Other income		1,622	-	-	1,622	-
Bank interest		331	-	-	331	2,402
Other donations		80	-	-	80	11,155
Transfers inc		-	-	-	-	234
Other donations		-	-	-	-	50,000
Ukraine Appeal		-	-	-	-	876
Total receipts		59,042	-	-	59,042	114,216
Payments						
Pulpit supply		2,290	-	-	2,290	1,675
Utilities		6,068	-	-	6,068	5,433
Insurance		2,194	-	-	2,194	1,836
Telephone and broadband		494	-	-	494	555
Church maintenance costs		7,507	-	-	7,507	9,080
Building improvement costs		80,084	-	1,395	81,479	58,560
Building sundry costs		596	-	-	596	1,818
Hire of Baptistry		-	-	-	-	397
Fire escape costs		-	-	-	-	1,200
Church equipment - sound		413	-	-	413	42
Church equipment - misc		694	-	-	694	7,466
Stationery		258	-	-	258	386
Web hosting		193	-	-	193	158
Advertising		454	-	-	454	90
Church logo and motto		417	-	-	417	417
Annual licences and subscriptions		1,875	-	-	1,875	1,550
Catering		632	-	-	632	-
Baptist Union of Scotland		1,974	-	-	1,974	1,932
Grants and donations	4	2,065	-	-	2,065	950
Outreach		941	-	-	941	232
Youth work		670	-	-	670	422
Church functions expenses		200	-	-	200	-
Foodbank expenses		4,648	-	-	4,648	1,800
Training costs		20	-	-	20	116
Ukraine Appeal		-	-	-	-	875
Bank charges		110	-	-	110	127
Welfare fund		-	-	-	-	90
World Day of Prayer		-	-	-	-	234
Legal and professional fees (SCIO)		-	-	-	-	2,989
Independent examination		960	-	-	960	960
Total payments		115,757	-	1,395	117,152	101,390
(Deficit) / surplus for the year before transfers		(56,715)	-	(1,395)	(58,110)	12,826
Transfers		(73,918)	73,918	-	-	-
Net (decrease) / increase in cash for the year		(130,633)	73,918	(1,395)	(58,110)	12,826
Cash balances brought forward		172,988	26,082	1,395	200,465	187,639
Cash balances carried forward		42,355	100,000	-	142,355	200,465
		(Note 5)	(Note 5)	(Note 6)		

CBC Community Church

Statement of Balances as at 31 March 2024

	Notes	2024			2023		
		Opening	(Deficit)	Closing	Opening	Surplus	Closing
		balance	for year	balance	balance	for year	balance
		£	£	£	£	£	£
Bank and cash in hand		200,465	(58,110)	142,355	187,639	12,826	200,465
Total assets held		200,465	(58,110)	142,355	187,639	12,826	200,465
Reserves							
General fund	5			42,355			172,988
Designated fund	5			100,000			26,082
Restricted fund	6			-			1,395
				142,355			200,465
Statement of assets at 31 March 2024							
Freehold property				357,933			357,933
Gift Aid due				4,119			3,767
Statement of liabilities at 31 March 2024							
Independent examination fee				1,056			960
Other professional fees				144			-
				1,200			960

Approved by the Trustees on 28th May 2024 and signed on their behalf by the undernoted:



Treasurer/Trustee

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

CBC Community Church

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

Accounting convention

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

Basis of financial statements

The financial statements have been prepared on a Receipts and Payments basis.

Congregation income

All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received.

Tax refunds

Tax refunds are the amounts claimed during the year in respect of donations by Gift Aid.

Receipts & Payments Account

For the purpose of the Receipts & Payments Account as shown on page 4, funds are defined as follows:

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

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

CBC Community Church

Notes to the Receipts and Payments Accounts for the year ended 31 March 2024

2. Staff costs and numbers

The average number of employees during the year was nil (2023: nil).

3. Transactions with Trustees and related parties

During the year 6 (2023: 4) Trustees received reimbursement of expenses incurred totalling £9,615 (2023: £4,810). No Trustees received remuneration for their position as Trustees during the year (2023: nil). There were no transactions with related parties during the year (2023: nil).

4. Grants and donations

	General fund £	Designated fund £	2024 Total £	2023 Total £
Scottish Baptist College	1,000	-	1,000	-
Ellon Baptist Church	250	-	250	-
Faith Mission	250	-	250	300
Glasgow City Mission	250	-	250	300
Gift for individuals	315	-	315	-
BMS World Mission - Ukraine appeal	-	-	-	875
BMS World Mission	-	-	-	350
World Day of Prayer	-	-	-	234
	2,065	-	2,065	2,059

5. Unrestricted funds

	Balance at 01.04.23 £	Receipts £	Payments £	Transfers £	Balance at 31.03.24 £
General fund	172,988	59,042	(115,757)	(73,918)	42,355
Designated fund					
Savings fund	26,082	-	-	73,918	100,000
Total unrestricted funds	199,070	59,042	(115,757)	-	142,355

Explanation of funds

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

The *Designated savings fund* represents money held within long term savings accounts for future activities.

6. Restricted funds

	Balance at 01.04.23 £	Receipts £	Payments £	Transfers £	Balance at 31.03.24 £
Building fund	1,395	-	(1,395)	-	-
Total restricted funds	1,395	-	(1,395)	-	-

Explanation of funds

The *Building fund* represents funds collected for the purpose of enhancing the new church building.