

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2022	To	31	12	2022

Reference and administration details

Charity name	Milestone Christian Fellowship
Other names charity is known by	Milestone
Registered charity number	SC044295
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Nominations made by membership, reviewed by leadership team, decided by Members' General Meeting.

Objectives and activities

Charitable purposes

The Fellowship's objects are to advance religion and to prevent and relieve poverty through:

- The Worship of God as the Creator of the universe and of his Son Jesus Christ who died and was raised from the dead to bring salvation and hope to all people
- The sharing of the Gospel of Jesus Christ through services and personal witness
- Social action within the community
- Being a strong, viable evangelical church

Summary of the main activities in relation to these objects

- Regular worship services
- Bible teaching and discipleship groups
- Counselling sessions one-to-one as required
- Operation of 'drop-in' to provide social context for isolated people
- Operation of Girvan's foodbank (part of Trussell Trust network)
- Provision of free weekly community meal
- Joint operation of Scripture Union at Girvan Primary School
- Running of parents and toddlers group three times weekly
- Operation of youth-oriented community activities

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Continuing growth in Sunday morning worship services.
- Livestream online attendance now significantly greater than in-person. Mostly from people outwith Girvan, though this continues to be a vital link with local folk who are not well/mobile enough to attend in person.
- Maintained community-oriented services including Parents and Toddlers (twice weekly), Food Bank (twice weekly), Drop-In (daily), Cinema Club (fortnightly), community meal (weekly), men's brunch (monthly).
- Continued to expand youth activity including after-school electronics club, summer holiday club, silly movie marathon. Developed and delivered successful 'Gunslinger' electronics holiday bootcamp (also delivered to a group of underprivileged young people in South Africa).
- Continued to host weekly recovery group.
- In spite of alarming increases in energy costs, managed to maintain a warm welcome to all.

Financial review

Brief statement of the charity's policy on reserves

The charity prefers to retain a reserve of 3 months' operating expenses.

Details of any deficit

Energy costs rose significantly, resulting in a deficit. If electricity costs had continued at 2022 levels, we would have had a small surplus. With energy prices renegotiated, we aim to return to a surplus in the year ahead.

Donated facilities and services (if any)

N/A

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

	
Position (e.g. Chair)	Pastor
Date	30 September 2024

Statement of Cash Flows

Milestone Christian Fellowship

1 January - 31 December 2023

Income	2022	2023
Designated Giving	£1,842.70	£610.00
Donation	£4,300.00	£852.17
General Giving	£41,811.34	£38,634.74
Total Income	£47,954.04	£40,096.91



Expense Type	2022	2023
Building Loan Payment	-£4,534.80	-£4,534.80
Donations	-£500.00	-£20.00
Electricity	-£3,427.00	-£10,071.00
Payroll Management	-£312.00	-£322.80
Insurance	-£953.59	-£993.53
Missions	-£1,536.20	-£1,715.00
Outreach	-£621.52	-£39.81
Pastoral: Income Tax/NI	-£2,826.81	-£3,109.71
Pastoral: Net Salary	-£17,819.38	-£19,834.75
Pension Admin Fee	-£396.00	-£396.00
Pension Contribution	-£1,738.53	-£1,807.56
Phone/Broadband	-£373.21	-£397.59
Property/Equipment	-£3,410.55	-£222.50
Pulpit Supply/Guest Expenses	-£300.00	-£225.00
Scottish Baptist Fund	-£1,280.04	-£1,280.04
Social	-£162.56	-£768.70
Sundry	-£166.33	-£89.61
Worship/Teaching Resources	-£484.26	-£620.45
Total Expenditure	-£40,842.78	-£46,448.85

Totals	2022	2023
Nett Cash Flow	£7,111.26	£6,351.94

Bank Account Summary	2022	2023
Bank Account Opening Balance	£14,415.66	£21,526.92
Bank Account Closing Balance	£21,526.92	£15,174.98
Nett Cash Flow	£7,111.26	-£6,351.94

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Milestone Christian Fellowship, Bridge Street, Girvan, KA26 9HG					
	Registered charity number	SC-044295					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2023	to	31	December	2023
	Single page only						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	<p>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 (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.</p> <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 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 by the accounts.</p> <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed: Name: Relevant professional qualification(s) or body (if any): Address:				Date:	25 September 2024		
	<ul style="list-style-type: none"> MBA (University of the West of Scotland) PG Dip Marketing and Business Management (UWS) Member of the Chartered Institute of Journalists 						
							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Noted very significant increase (294%) in costs of electricity.

Decrease in designated giving of £1,232.70 for year.

Decrease in donations of £3,447.83 for the year.

Decrease in general giving of £3,176.60.

Negative cash flow for 2023 explicable based on above parameters, but bank account still healthy.