

CBC Community Church

Trustees' Report and Financial Statements
For the year ended 31 March 2025



CBC Community Church

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CBC Community Church

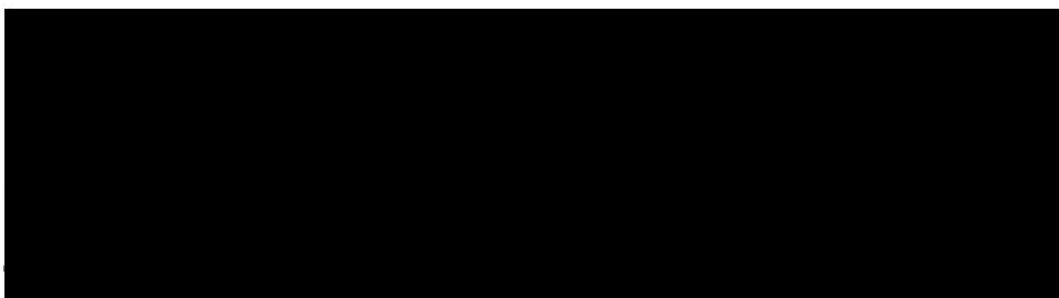
Report of the Trustees for the year ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2025.

Reference and administrative details

Principal and registered address

CBC Community Church
59 Kelhead Path
Glasgow
G52 2QD



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 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.
- Try to ensure the number of trustees remain unchanged following the elections due to be held at the AGM.
- Explore the feasibility of employing an individual on a part-time basis to:
 - Improve the level of pastoral care available to the fellowship.
 - Participate in the Sunday teaching programme on a regular basis.
 - Provide guidance and support to the various outreach initiatives.

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Report of the Trustees for the year ended 31 March 2025

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 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 introduction of a weekly Parent & Toddler Group (Term time only).

Achievements and performance

- Support to the local community has been achieved through regular food vouchers 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.
- Fellowship numbers and attendance at Sunday services continue to increase. However, the variance in attendance is still too great.

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 increase in funds of £44,329 (2024: net decrease of £58,110). This, when added to the funds brought forward of £142,355 (2024: £200,465) gives general funds carried forward of £81,913 (2024: £42,355), designated funds carried forward of £104,771 (2024: £100,000) and restricted funds carried forward of £nil (2024: £nil). The total funds carried forward are £186,684 (2024: £142,355).

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 £16,500 (2024: £18,000). As shown on page 5, the level of general reserves at 31 March 2025 amounted to £81,913 (2024: £42,355) which is above the required level.

Approved by the Trustees on 15th July 2025 and signed on their behalf by:



CBC Community Church

Report of the Independent Examiner to the Trustees *for the year ended 31 March 2025*

I report on the accounts of the Charity for the year ended 31 March 2025 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.

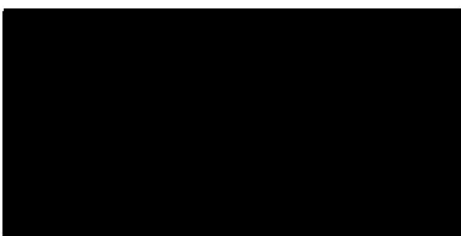
Basis of independent examiner's statement

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.



Innes & Partners Limited
Chartered Certified Accountants

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

Date: 15th July 2025

CBC Community Church

Receipts and Payments Account for the year ended 31 March 2025

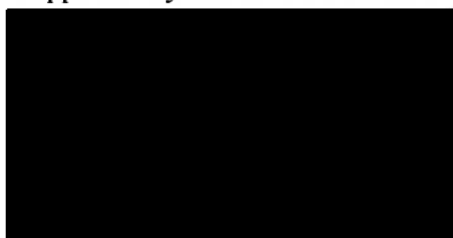
	Notes	General fund £	Designated fund £	2025 Total £	2024 Total £
Receipts					
Gift Aid giving		36,604	-	36,604	30,540
Gift Aid tax reclaimed		10,922	-	10,922	9,247
Offerings		16,986	-	16,986	12,631
CAF		120	-	120	800
Foodbank income		1,581	-	1,581	3,791
Outreach donations		1,700	-	1,700	-
Café social gifts		810	-	810	-
Other income		1,840	-	1,840	1,622
Bank interest		907	4,771	5,678	331
Other donations		940	-	940	80
Babies & Toddlers income		250	-	250	-
Total receipts		72,660	4,771	77,431	59,042
Payments					
Telephone and broadband		494	-	494	494
Pulpit supply		2,235	-	2,235	2,290
Insurance		2,329	-	2,329	2,194
Utilities		5,696	-	5,696	6,068
Church maintenance costs		4,267	-	4,267	7,507
Building improvement costs		2,763	-	2,763	81,479
Building sundry costs		568	-	568	596
Church equipment - sound		603	-	603	413
Church equipment - misc		822	-	822	694
Stationery		103	-	103	258
Web hosting		181	-	181	193
Advertising		338	-	338	454
Church logo and motto		459	-	459	417
Annual licences and subscriptions		1,756	-	1,756	1,875
Catering		725	-	725	632
Baptist Union of Scotland		2,142	-	2,142	1,974
Grants and donations	4	100	-	100	2,065
Outreach		905	-	905	941
Youth work		982	-	982	670
Christian Camp costs		630	-	630	-
Church functions expenses		-	-	-	200
Foodbank expenses		2,695	-	2,695	4,648
Training costs		-	-	-	20
Café gifts		413	-	413	-
Bank charges		60	-	60	110
Church Outings		250	-	250	-
Babies & Toddlers expenditure		386	-	386	-
Independent examination		1,200	-	1,200	960
Total payments		33,102	-	33,102	117,152
Net increase / (decrease) in cash for the year		39,558	4,771	44,329	(58,110)
Cash balances brought forward		42,355	100,000	142,355	200,465
Cash balances carried forward		81,913	104,771	186,684	142,355
		(Note 5)	(Note 5)		

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Statement of Balances as at 31 March 2025

	Notes	2025			2024		
		Opening balance £	Surplus for year £	Closing balance £	Opening balance £	(Deficit) for year £	Closing balance £
Bank and cash in hand		142,355	44,329	186,684	200,465	(58,110)	142,355
Total assets held		142,355	44,329	186,684	200,465	(58,110)	142,355
Reserves							
General fund	5			81,913			42,355
Designated fund	5			104,771			100,000
				186,684			142,355
Statement of assets at 31 March 2025							
Freehold property				357,933			357,933
Gift Aid due				4,363			4,119
Statement of liabilities at 31 March 2025							
Independent examination fee				1,104			1,056
Other professional fees				-			144
				1,104			1,200

Approved by the Trustees on 15th July 2025 and signed on their behalf by the undernoted:



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

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Notes to the Financial Statements for the year ended 31 March 2025

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.

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Notes to the Receipts and Payments Accounts for the year ended 31 March 2025

2. Staff costs and numbers

The average number of employees during the year was nil (2024: nil).

3. Transactions with Trustees and related parties

During the year 6 (2024: 6) Trustees received reimbursement of Church expenses incurred totalling £8,296 (2024: £9,615). No Trustees received remuneration for their position as Trustees during the year (2024: nil). There were no transactions with related parties during the year (2024: nil).

4. Grants and donations

	General fund £	Designated fund £	2025 Total £	2024 Total £
Baptist Union of Scotland	100	-	100	-
Scottish Baptist College	-	-	-	1,000
Ellon Baptist Church	-	-	-	250
Faith Mission	-	-	-	250
Glasgow City Mission	-	-	-	250
Gift for individuals	-	-	-	315
	100	-	100	2,065

5. Unrestricted funds

	Balance at 01.04.24 £	Receipts £	Payments £	Transfers £	Balance at 31.03.25 £
General fund	42,355	72,660	(33,102)	-	81,913
Designated fund					
Savings fund	100,000	4,771	-	-	104,771
Total unrestricted funds	142,355	77,431	(33,102)	-	186,684

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.