

APPENDIX 1

OSCR

Scottish Charity Regulator

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	06	24	To	31	05	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

St Mary's Community Church SCIO
SC052667

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		Interim Treasurer		
2				
3				
4		Interim Secretary		
5		Team Leader	From 1/1/25	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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
	Until 13 08 25

Structure, governance and management

Type of governing document

St Mary's Community Church SCIO is established by Constitution. The church is a Scottish Charity (No. SC052667) and is recognised by the Inland Revenue

Trustee recruitment and appointment

Trustees are normally Deacons. New Deacons can be suggested by Church Members and suggestions are considered by the Deacons for nomination. Any nominations are taken to the Church Meeting for election by ballot, a vote in favour by two-thirds of those balloted is required for election.

New Deacons and Trustees will be people who have served the church for some time in various roles and who are in agreement with its values, aims and objectives.

New Trustees are required to understand their statutory

Objectives and activities

Charitable purposes

- 1 The Church Constitution states that: “The Purposes are the advancement of religion, specifically the Christian faith, primarily in Dundee, and also throughout Scotland and the rest of the world, by all means consistent with:
 - 1.1 The Christian Bible;
 - 1.2 The Declaration of Principle (Appendix Part 1); and
 - 1.3 The Statement of Foundation Values (Appendix Part 2); including, without prejudice to the foregoing generality, worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these”.The aims of the church are in line with its Vision Statement “A united church serving God and the community”.
The church is affiliated to the Baptist Union of Scotland.

Summary of the main activities in relation to these objects

The last church year has seen a major change in the Church Leadership as at the beginning of 2025 we appointed a new Pastor, though the work of the church has not changed.

We have also experienced a 100% increase in average attendance and formal membership of the Church.

The church continues to hold weekly worship services in the building and the congregation, as noted above, has grown.

Pastoral care of church members and others continues to be provided when needed. Some prayer meetings and Bible Studies have also been in the church and others have been online.

The normal main activities

- Running a community café, involving community volunteers.
- Continued representation on the Management Group of the local Community Centre.
- Supporting a group of churches and a centre for the rehabilitation of disabled young people in Offinso, Ghana. This Partnership has also had an increased connection to work with churches in the north and east of the country and our retired Pastor was again able to visit in February 2025 to support them and see how our church’s support is making a difference.
- Providing a small Food Bank, open whenever the church is open. It is not busy but does provide vital support locally.
- Providing space and support for a Community Garden.
- Providing space and assistance for a fortnightly meal service for isolated older people at risk of malnutrition.
- Active involvement in a local and growing Men’s group held in the church.
- Since the arrival of our new Pastor we have also been supported work among severely disadvantaged children and others in Romania through the charity Carpathian Aid.

APPENDIX 1

Achievements and performance

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

- The Community Garden has struggled to find volunteers for the Gardening Group but does still continue to produce crops of fruit and vegetables which are available free of charge to people in the community.
- Community groups are still making use of the building and the National Autistic Society are now using it for their weekly meetings for children and adults. They had to leave their previous place are finding the church an excellent place for their needs.
- The number of people worshipping with us regularly has doubled over the year and the informal, monthly Café Church is still well attended. A majority of the regular congregation continue to be actively involved in the life of the church and more of those who attend less regularly have also been more involved in studies and activities outwith Sundays.
- The Community Cafe remains very popular and we are in the position to provide free food on occasions when we are aware of a particular need. We have a good pool of volunteers to run it.
- The Foodbank has continued to provide help locally.
 - The Ghana Partnership continues to be supported by the receipt of donations to help churches in very poor areas of the country. It continued to support the Disabled Centre and provide support for specific identified short-term needs.
 - The congregation have also been involved in raising money to help Carpathian Aid provide place at a holiday camp for disabled children and their families, and Roma children.

Financial review

Brief statement of the charity's policy on reserves

The church has a policy of maintaining unrestricted funds equal to approximately three months unrestricted expenditure to allow the ongoing work of the church to be maintained. We have managed to keep this reserve.

Details of any deficit

There was no deficit for the year.

Donated facilities and services (if any)

Apart from the part-time Pastor all the work in the church is done by volunteers.

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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Pastor/Team Leader

Interim Treasurer

Date

25/09/25

25/09/25

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Statement of Financial Activities for the Period End 31 May 2025

		Restricted Funds- Collected for Others	General Funds Including Property Reserve	Restricted - Pastors Fund	Restricted - Ghana Fund	Restricted - Mission Work	Restricted - Food Bank	Restricted - Cooking Group	Restricted - Community Garden Fund	Restricted - Youth Work	2025 Total	Restricted Funds- Collected for Others	General Funds Including Property Reserve	Restricted - Pastors Fund	Restricted - Ghana Fund	Restricted - Mission Work	Restricted - Food Bank	Restricted - Cooking Group	Restricted - Community Garden Fund	Restricted - Youth Work	2024 Total
	Notes	£	£	£	£			£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income																					
Voluntary Income - Weekly Offerings			17,434	6,050	1,231	50	200				24,965		14,256								14,256
Voluntary Income - Donations	3		2,600								2,600		884								884
Gift Aid Reclaim			3,720								3,720		2,366								2,366
Income From Other Trading Activities - Rent			1,350								1,350		890								890
Collected for 3rd Parties	4	741									741	583									583
		741	25,104	6,050	1,231	50	200	0	0	0	33,376	583	18,396	0	0		0		0	0	18,979
Expenditure																					
Pastor Wages				6,578							6,578										0
Pastor Expenses			768								768										0
Pension Costs			720								720										0
Employers NI			505								505										0
Speakers Expenses			750								750		650								650
Church Upkeep			2,504								2,504		865								865
Insurance			1,649								1,649		1,609								1,609
Heat and Light			4,438								4,438		2,969								2,969
General Expenses			1,542								1,542		1,898								1,898
Legal Fees			0								0		2,672								2,672
Independent Examination Costs			300								300		300								300
Donations and Subscriptions			738								738		1,490								1,490
Special Collections Paid	1,426										1,426	1,061									1,061
Scottish Baptist Fund			910								910		910								910
Mission Work						500					500										0
Food Bank			0				200				200										0
Cooking Group			0								0							530			530
Garden Fund			0								0								56		56
Ghana Fund			0		1,500						1,500										0
		1,426	14,823	6,578	1,500	500	200	0	0	0	25,027	1,061	13,363	0	0		530		56	0	15,010
Surplus/(deficit) for the period before transfers		(685)	10,281	(528)	(269)	(450)	0	0	0	0	8,349	(478)	5,033	0	0		(530)		(56)	0	3,969
Transfers between funds		685	(1,932)	528	269	450	0	0	0	0	0	478	(478)								0
Property valuation applied											0		250,000								250,000
Surplus/(deficit) for the period after transfers		0	8,349	0	0	0	0	0	0	0	8,349	0	254,555	0	0		(530)		(56)	0	253,969
Funds Brought Forward		0	262,193	0	0	0	0	840	656	100	263,789		7,638				1,370		712	100	9,820
Funds Carried Forward		0	270,542	0	0	0	0	840	656	100	272,138	0	262,193	0	0		840		656	100	263,789

The Statement of Financial Activities includes all gains and losses recognised in the period

All income and expenditure derive from continuing activities

St Mary's Community Church

Balance Sheet at 31 May 2025

	Notes	2025 £	2024 £
Fixed Assets			
Church Premises	1	250,000	250,000
Plant and Equipment	1, 5	2,665	-
Current Assets			
Gift aid Receivable		-	2,366
Cash at Bank		20,023	11,424
Cash in Hand		246	-
Current Liabilities			
Creditors and Accruals		(300)	-
Pension Accrual		(114)	-
HMRC Payee		(381)	-
		<u>272,138</u>	<u>263,790</u>
Funds			
General Fund		270,542	262,193
Ghana Fund		-	-
Cooking Group		840	840
Community Garden Fund		656	656
Youth Working Group		100	100
		<u>272,138</u>	<u>263,789</u>

The Financial Statements were approved on behalf of the Board by:

Name _____
Date _____

St Mary's Community Church

Period End 31 May 2025

Notes to the Financial Statements

1. Accounting Policies

The principle accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the financial statements, are set out below.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the charities accounts (Scotland) Regulations 2006 (as amended).

The charity is a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £1.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of cash flows.

The financial statements have been prepared under the historical cost convention as modified to include the valuation of the church premises.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has the adequate resources to continue in operational existence for the foreseeable future, thus the Trustees continue to adopt the going concern basis of the accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax in relation to donations received under Gift Aid is recognised at the time of the donation.

The general volunteer time of the congregation's members is not quantifiable and therefore not recognised in the financial statements.

Expenditure

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to do so.

Support costs and governance costs are allocated in line with each activity.

St Mary's Community Church

Period End 31 May 2025

Notes to the Financial statements (continued)

1. Accounting Policies (continued)

Fixed assets

The charity owns the church premises. The original cost price is unknown, however the church was been brought into the financial statements, during the period to 31 May 2024, at valuation based on the valuation provided by the Trustees. No depreciation has been applied.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and Equipment 20% straight line.

The gains or losses arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with the banks.

Financial Instruments

The charity has elected to apply all the provisions of Section 11 Basic Financial Instruments of FRS 102. Financial instruments are recognised in the charity's balance sheet when the charity become party to the contractual provisions of the instrument. Basic financial assets, which include debtor, and cash and bank balances are initially measures at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at market rate of interest. Financial assets classified as receivable within one year are not amortised.

Funds

Unrestricted funds can be used in accordance with the charitable objectives at the Trustee discretion.

Restricted funds must be used in accordance with the specified objective as stipulated by the donor.

Transfers are made from unrestricted funds to cover any deficit in the restricted funds that would otherwise exist at the balance sheet date.

2. Employees, Key management personnel and Related party transactions

The church has one employee - this role of Team Leader also acts as a trustee.

The key management personnel of the church are the Trustees of the charity.

Related party transactions took place in the period are detailed below:

Donations received in the year from the Trustees amounted to £9,877.

The Team Leader received remuneration of £7,803 (including employers NI and employers Pension) and reimbursement of expenses of £768.

St Mary's Community Church

Period End 31 May 2025

Notes to the Financial statements (continued)

3. Donations received	Unrestricted	Unrestricted
	2025	2024
	£	£
St Mary's Café	600	755
Gate Church	2,000	129
	<u>2,600</u>	<u>884</u>

4. Collected for 3rd Parties

Baptist Missionary Society			
Collected	275	290	
Paid	(600)	(461)	
Topped Up By Church Funds	325	171	
Tear Fund			
Collected	240	293	
Paid	(600)	(600)	
Topped Up By Church Funds	360	307	
Alzheimer's			
Collected	226		
Paid	(226)		
Topped Up By Church Funds			
Total			
Collected	741	583	
Paid	(1,426)	(1,061)	
Topped Up By Church Funds	685	478	

5. Fixed Assets

2025	Plant and Equipment
Cost	
At 1 Jun 2024	0
Additions	2,665
Depreciation at 1 Jun 2024	0
Charge for Year	0
<u>Net Book Value at 31 May 2025</u>	<u>2,665</u>

6. Restricted Funds	2024	Income	Expenditure	Transfer between		2025
				Funds		
Restricted - Pastors Fund	0	6,050	(6,578)	528		0
Restricted - Ghana Fund	0	1,231	(1,500)	269		0
Restricted - Mission Work	0	50	(500)	450		0
Restricted - Food Bank	0	200	(200)	0		0
Restricted - Cooking Group	840	0	0	0		840
Restricted - Community Garden Fund	656	0	0	0		656
Restricted - Youth Work	100	0	0	0		100
Pastors Fund Donations received to fund the appointment of a pastor						
Ghana Fund Donations received to be used to support the work of the church link in Ghana						
Mission Work Donations received to be used to support the work of the wider church across the world						
Food Bank Donations received to be used to support the work of food bank run in the church						
Cooking Group The church received grants from Arnold Clark during 21/22 and 22/23 of £1,750 for a cooking group run by the community worker						
Community Garden The church received a grant of £5,000 from Dundee City Council during 2016 to establish a community garden with associated landscaping						

7. Analyses of net assets between funds

	2025		
	Restricted	Unrestricted	Total
Net Assets	<u>1,596</u>	<u>270,542</u>	<u>272,138</u>
	2024		
	Restricted	Unrestricted	Total
Net Assets	<u>1,596</u>	<u>262,193</u>	<u>263,789</u>

Independent Examiners Report to the Trustees of St Mary's Community Church

I report on the financial statements of the charity for the period ended 31 May 2025.

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, the Charities Accounts (Scotland) Regulations 2006 (as amended)

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations do not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act 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 whether the accounts present a 'true and fair view'.

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 trustees have not met the requirements to ensure that:
 - proper accounting records are kept 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 8 of the 2006 Accounts Regulations and the Companies Act 1985have 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.

