

Castlemilk Community Church

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

Castlemilk Community Church

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Castlemilk 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 Church for the year ended 31 March 2025.

Status of Charity and governing document

Castlemilk Community Church ('the Church') was registered as a SCIO on 17 January 2022 under charity number SC051505. The church was originally founded in 1977 and was registered as an unincorporated charity with OSCR under charity number SC020096. A transfer of the assets of the Church into the new regulatory structure took place during 2022. The Church is governed by its Constitution.

Principal address

150 Arden Craig Road
Glasgow
G45 0JG

Aims and affiliation

The Church's Mission Statement states:

'Castlemilk Community Church seeks to be a fellowship of worshipping people who aim to serve the local community and to share the good news of Jesus' love'.

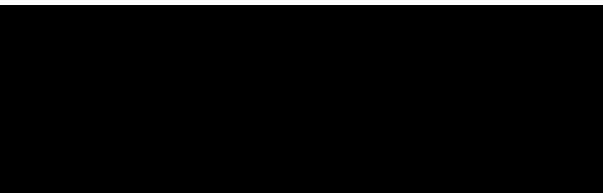
The objects of the Church as quoted from its Constitution are as follows:

- The advancement of the Christian faith, primarily in Castlemilk and in the neighbouring parts of Glasgow, and also throughout Scotland and the rest of the world, by all means consistent with the Christian Bible – including worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, including the support of individuals and other charitable organisations and agencies involved in any of these; and
- The prevention or relief of poverty and the relief of those in need by reason of financial hardship or other disadvantage, primarily in Castlemilk and in the neighbouring parts of Glasgow, including providing facilities, support, advocacy and other services for asylum seekers, refugees and re-homed people, and working with other charitable organisations and agencies involved in providing such facilities or services.

To achieve those objects, the Aims and Charitable Objectives of the Church are:

1. **Fellowship.** To encourage fellowship among the Castlemilk Community Church family by meeting together regularly in the church building and homes, and sharing with other local churches in joint activities.
2. **Mission.** To participate in Christ's mission both locally and throughout the world in evangelism and caring ministries.
3. **Pastoral support.** To give pastoral care and support to all those belonging to the Church and those seeking help from within local community.
4. **Community involvement.** To work within the local community of Castlemilk and wider Glasgow area in providing help to those in need.

Trustees and Office Bearers



The minimum number of Trustees is 4 and the maximum is 8. New Trustees are appointed by the Church for a term of three years and are eligible for re-appointment for further terms at the end of each three-year period. There is a policy to re-appoint one or two Trustees, from time to time, before they have served their full term, to provide phasing of Trustee elections and ensure continuity by avoiding all Trustees retiring at the same time.

Castlemilk Community Church

Report of the Trustees for the year ended 31 March 2025

Trustees and Office Bearers (continued)

The responsibilities of Trustees are in accordance with the appropriate charities' legislation. Most of the Trustees see each other several times a month at church, where they have the opportunity to share important information and discuss church business. They also hold formal minuted meetings several times a year to receive financial reports and make decisions on the running of the charity. Where appropriate, decisions are sometimes made by email/Whatsapp consultation, when urgency or illness hinders the convening of a formal meeting.

Activities and achievements

We are small congregation of 17 members, affiliated to the Baptist Union of Scotland meeting every Sunday in cafe style church. As we have no pastor at the moment, various members of the congregation take turns to lead a Bible discussion. We aim for a relaxed atmosphere that is welcoming and comfortable, with tea and coffee on hand, and feature a contemporary worship style with lunch shared together after every service. People from the local community as well as from the wider city, including refugees and asylum seekers, come along to share worship.

The Church runs an Outreach Project 4 days a week to support mainly asylum seekers and refugees. It has been busy all this year. Around 360 families and individual households, many moving on from homelessness, have been helped with free furniture and household goods. There were 85 people registered for our basic English classes. We ran an awareness and empowering anti-racist programme of support and online training from Prospect, an organisation that specialises in training and supporting staff and volunteers. This was provided to 3 volunteers with leadership roles in the Project and the Admin Worker. An English Class summer trip to Loch Lomond was appreciated by all who attended. 30 volunteers have helped the Project.

We thank all our volunteers, and the many individuals who donated items such as furniture, household goods and clothes. We are very grateful to our partner churches for their support, and our core grant funders: The National Lottery, Glasgow City Council, People's Post Code Trust, Robertson Trust, Garfield Weston Foundation, Impact Funding Partners, the Scottish Government and MRA Social Impact Fund.

Financial review

Overview

The current financial year, ending on 31 March 2026, is proving more challenging for the Outreach Project due to several multi-year rolling grants ending at the same time. This means we will likely end the year with a large deficit. We are working hard to seek new funders, and fresh grants from existing funders, which will allow us to continue the Project's much needed services. The unrestricted ordinary church funds remain in a healthy state.

Results for the year

The Receipts and Payments Account on page 4 shows a surplus for the year of £26,836 (2024: surplus of £31,987). The church held total reserves at 31 March 2025 of £140,575 (2024: £113,739) which was made up of an unrestricted general fund amounting to £61,711 (2024: £51,220) and restricted funds amounting to £78,864 (2024: £62,519).

Reserves

The Church's policy is to plan spending in a manner that maintains unrestricted funds at a sufficient level to enable the regular ongoing work of the church to be safely maintained. As shown on page 5, the unrestricted general fund at 31 March 2025 amounted to £61,711 (2024: £51,220) which meets this target.

On behalf of the Trustees



Trustee

Dated: 25 November 2025

Castlemilk Community Church

Report of the Independent Examiner for the year ended 31 March 2025

I report on the accounts of the Church 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 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.

Independent examiner's statement

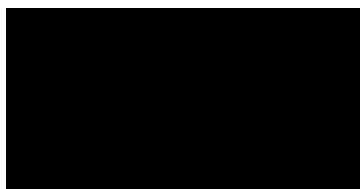
In the course of my examination, no matter has come to my attention

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.



Cornerstone Accounting Ltd
Chartered Accountants

Date: 25 November 2025

11 Erngath Road
Bo'ness
EH51 9DP

Castlemilk Community Church

Receipts and Payments Account

For the year ended 31 March 2025

	Notes	Unrestricted fund	Restricted funds	2025 Total	Unrestricted fund	Restricted funds	2024 Total
		£	£	£	£	£	£
Receipts							
Donations - gift aidable		25,730	8,710	34,440	20,690	3,050	23,740
Donations - other		2,230	101	2,331	678	441	1,119
Gift Aid received		6,359	2,178	8,537	10,105	738	10,843
Grants	2	-	97,354	97,354	-	124,479	124,479
Fundraising income		-	4,345	4,345	-	3,545	3,545
Church flat rental income		1,932	-	1,932	-	-	-
Total receipts		36,251	112,688	148,939	31,473	132,253	163,726
Payments							
Staff costs		8,679	51,256	59,935	7,202	59,948	67,150
Church insurance and utilities		5,293	5,029	10,322	8,739	1,000	9,739
Church building maintenance		1,652	59	1,711	1,434	168	1,602
Church flat costs		2,300	-	2,300	2,901	438	3,339
Evaluation expenses		-	-	-	-	1,030	1,030
Hardship expenses		1,008	2,656	3,664	-	6,820	6,820
Integration expenses		-	6,839	6,839	-	5,279	5,279
Support into employment expenses		-	-	-	-	5,324	5,324
Staff and volunteer training costs		-	4,798	4,798	354	82	436
Youth support		-	3,558	3,558	-	3,272	3,272
Volunteer expenses		-	10,800	10,800	-	7,563	7,563
Van expenses		1,677	3,773	5,450	3,530	1,588	5,118
Catering, events and outing costs		442	4,891	5,333	74	4,774	4,848
Equipment costs		465	503	968	405	748	1,153
IT and website costs		53	703	756	691	280	971
Office costs		-	524	524	-	822	822
Baptist Union of Scotland dues		756	-	756	798	-	798
Membership fees and licences		1,207	170	1,377	1,479	-	1,479
Donations		384	-	384	1,374	200	1,574
Cornerstone Accounting fees:							
Independent Examination		480	-	480	400	-	400
Payroll costs		1,231	-	1,231	786	-	786
Bank charges		133	-	133	127	-	127
Other expenses		-	784	784	194	1,915	2,109
Total payments		25,760	96,343	122,103	30,488	101,251	131,739
Surplus for the year before transfers		10,491	16,345	26,836	985	31,002	31,987
Transfers		-	-	-	-	-	-
Surplus for the year after transfers		10,491	16,345	26,836	985	31,002	31,987
Total funds brought forward		51,220	62,519	113,739	50,235	31,517	81,752
Total funds carried forward		61,711	78,864	140,575	51,220	62,519	113,739

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

Castlemilk Community Church

Statement of Balances

As at 31 March 2025

	Unrestricted fund £	2025 Restricted funds £	Total £	Unrestricted fund £	2024 Restricted funds £	Total £
Opening bank and cash	51,220	62,519	113,739	50,235	31,517	81,752
Surplus for the year	10,491	16,345	26,836	985	31,002	31,987
Closing bank and cash	61,711	78,864	140,575	51,220	62,519	113,739

Bank and cash balances:

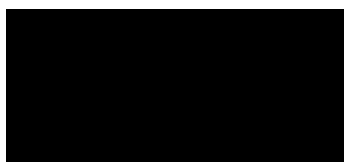
Bank current account	61,711	78,864	140,575	51,020	62,519	113,539
Cash floats	-	-	-	200	-	200
	61,711	78,864	140,575	51,220	62,519	113,739

	Unrestricted fund £	2025 Restricted funds £	Total £	Unrestricted fund £	2024 Restricted funds £	Total £
Statement of assets						
Church	Not valued	-	Not valued	Not valued	-	Not valued
Church flat at cost	36,827	-	36,827	36,827	-	36,827
Van at cost	-	26,549	26,549	-	26,549	26,549
Gift aid reclaimable	180	25	205	102	25	127
Scottish Power credit due	2,192	-	2,192	-	-	-
	39,199	26,574	65,773	36,929	26,574	63,503

Statement of liabilities

Independent Examiner fee	480	-	480	480	-	480
PAYE and pensions due	82	433	515	79	1,034	1,113
Payroll fees due	-	-	-	216	-	216
Supplier amounts due	-	-	-	148	-	148
	562	433	995	923	1,034	1,957

The financial statements on pages 4 to 7 were approved by the Trustees on 25 November 2025 and signed on their behalf by the undernoted:



Castlemilk Community Church

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 and Trustee Investment (Scotland) Act 2005 and the the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis. All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received. Expenditure is recognised when paid.

Receipts and payments account

For the purpose of the receipts and payments account, funds are defined as follows:

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

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

2. Grant income

	Unrestricted fund	Restricted funds	2025 Total	Unrestricted fund	Restricted funds	2024 Total
	£	£	£	£	£	£
National Lottery	-	39,863	39,863	-	34,229	34,229
Garfield Weston Foundation	-	15,000	15,000	-	15,000	15,000
People's Postcode Lottery	-	14,400	14,400	-	19,300	19,300
Impact Funding Partners	-	11,537	11,537	-	13,000	13,000
MRA Social Impact Fund	-	10,000	10,000	-	-	-
Glasgow Council for the Voluntary Sector	-	6,554	6,554	-	20,000	20,000
Robertson Trust	-	-	-	-	16,500	16,500
Scottish Government	-	-	-	-	5,230	5,230
Wetherby Publishing Group Charitable Trust	-	-	-	-	720	720
Vardy Foundation	-	-	-	-	500	500
	-	97,354	97,354	-	124,479	124,479

3. Donations and collections for third parties

The church sponsors a child through Compassion UK and donated £384 (2024: 364).

4. Transactions with Trustees and related parties

During the year, one trustee received reimbursed expenses of £3,647 (for van expenses and some church equipment). No other trustees received any remuneration or reimbursement of expenses.,

[REDACTED], the mother of one of the trustees, is employed as the church cleaner and received a salary totalling £3,886 (2024: £3,557) in the year.

Castlemilk Community Church

Notes to the financial statements

For the year ended 31 March 2025

5. Donated goods and services

The Church relies heavily on the contribution of significant volunteer time for the delivery of its programme of activities. This has not been quantified for the purposes of these accounts.

6. Charity funds

Unrestricted funds

	Balance at 1.4.24 £	Receipts £	Payments	Transfers	31.3.25
General fund	51,220	36,251	(25,760)	-	61,711
Total unrestricted funds	51,220	36,251	(25,760)	-	61,711

Restricted funds

	Balance at 1.4.24 £	Receipts £	Payments £	Transfers £	31.3.25 £
Outreach fund	61,645	102,550	(92,785)	-	71,410
Cricket fund	874	3,888	(3,558)	-	1,204
Toilet refurbishment fund	-	6,250	-	-	6,250
Total restricted funds	62,519	112,688	(96,343)	-	78,864

Explanation of funds

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

The *Outreach fund* represents all income and expenditure relating to the outreach provided to, principally, refugees and asylum seekers. This work includes English language classes, integration groups, provision of furniture to individuals being re-housed and support with other costs.

The *Cricket fund* has been established to provide a vehicle for the financial support of a boy who has come to Scotland as a refugee and is now playing cricket for the Scotland youth team.