

# Clay Community Church

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

# Clay Community Church

---

Contents of the Financial Statements  
For the year ended 31 March 2025

	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7 - 8

# Clay 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**

Clay Community Church (CCC) was founded on 11 April 2013 and is governed by Constitution. The Constitution was updated and approved by the Trustees on 14 March 2022 and submitted and approved by OSCR thereafter. It is a registered Scottish charity (Number SC043930). The assets of the Grove Christian Centre (Number SC014571) were transferred into the Church during 2024 following the wind up of this charity.

### **Principal address**

The Grove  
182-184 Saracen Street  
Possilpark  
Glasgow  
G22 5EP

### **Mission**

The Church's Mission Statement states that 'Clay Community Church seeks to be a reflection and demonstration of the hope, joy and love of Jesus in the community of Possilpark.'

### **Trustees and Office Bearers**

The Charity must have between 3 and 8 trustees. Any person wishing to become a trustee must inform the Convenor who will present the application for consideration at the next Board meeting. New trustees are elected at the Annual General Meeting or an Extraordinary General Meeting for a term of office not less than one year and no longer than 3 years. A retiring trustee, if willing, may be eligible for a re-election for a further term of office.

The Trustees who served during the year, and to the date of this report were:



Chair  
Secretary  
Treasurer

(appointed 10 June 2024)

(resigned May 2024)

### **Activities and achievements**

#### ***Worship***

As well as celebrating Christmas, Easter and Pentecost, this year we have been looking at the Beatitudes, the 'I am' statements of Jesus and The Lord's Prayer together as a church within our Sunday gatherings. We continue to remain intergenerational and see the value of learning and hearing from God together as a church family.

In May last year, we started to host the monthly Presence worship service in Clay.

We held a joint Carol service with Victory Outreach on Christmas eve.

In March, we started a process of discernment as a church, called 'A Time to Listen' with regards to our Sunday gatherings as attendance at them is sometimes low. We spent 4 weeks discussing, praying and listening to God and one another. The outcome was that we decided from Easter to move our Sunday meeting time from 11am to 3pm. We also formed a Sunday planning team to put together the content for Sundays going forward.

# Clay Community Church

---

Report of the Trustees

For the year ended 31 March 2025

## **Activities and achievements (continued)**

### ***Outreach, community and social activities***

In April, we decided it was time to bring Board Game café to an end as attendance had been low this winter and it gives space to think about new things.

We hosted a Possilpark Partners event which consisted of many of the organisations in Possilpark and Ruchill coming together and sharing what hopes we have for the community and how we can work together more collaboratively.

In June, we had another successful church camping weekend at Port Ban campsite - 29 attended and we have already agreed that we will book for next year, same weekend.

In the new school year, an after-school music & bible group was started for primary school kids with 16 attending.

We held a Clay Christmas dinner again for all those connected or volunteering at Clay. A highlight this year was a Hogmanay Party that was organised jointly by Clay and Victory Outreach. 50 people attended on the night and we received good feedback. Attendees were a mix of people who attend Clay or Victory churches as well as people who heard about it online or connect with our cafe.

The Kintsugi Hope course came to an end this term with the group making their own Kintsugi bowls by carefully breaking bowls and fixing with glue and gold powder. It was a great way to end a journey together however many of us found the task particularly tricky!

### ***Finance, staffing and property activities***

After a successful application for an area partnership grant, we were able to have a complete New Audio system fitted in Bardowie. This included a hearing loop and cordless mic making it far more accessible for the different users of the building. Later in the year we received a grant from Benefact Trust which enabled us to complete the project by getting a new fixed projector and screen fitted. This means that the projector is visible even when the sun is shining into the building and we no longer have cables trailing on the floor.

We brought the Administrator post to an end as we felt it wasn't the best use of funds and Megan left at the end of September.

We were successful in receiving funding through Foundation Scotland to fund the cafe youth work facilitator post for the next year and to increase the post from 2 days per week to 3 days per week in partnership with Bethany Christian Trust. This will enable the cafe and training to develop more and to release Emma to focus more on community work.

5 people from the Clay leadership team and trustees attended a 2 day discussion on Sexuality and Gender hosted by the Scottish Network of Churches.

### ***Café activities***

The Cafe has been increasing in customers with a lot more regular attendees from the local community. Friday lunchtimes have been exceptionally busy which has led us to increase the table numbers. We reviewed our prices and raised them slightly - the first price increase for many of the items since we opened in 2021.

We trialled some 'Meet & Eat' community meals, advertising it by posting flyers in the local Hamiltonhill area. Attendance was lower than we had hoped and so we decided to try a different way of bringing people together.

We held some Playspace cafe specials in the summer as a way of staying connected with the families who attended Book bug & Playspace cafe.

We hosted our first Menopause Cafe on a Saturday morning and hope to continue to offer more.

# Clay Community Church

---

Report of the Trustees

For the year ended 31 March 2025

## **Financial review**

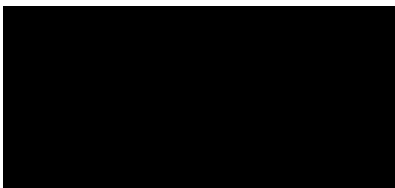
### ***Results for the year***

The financial results are set out on pages 5 to 8. As a result of the surplus for the year of £15,299 (2024: deficit of £931), the church held total reserves at 31 March 2025 of £31,977 (2024: £16,678). Of this, £12,852 (2024: £9,958) was held as general funds and £19,125 (2024: £6,720) was held in restricted funds.

### ***Reserves***

The trustees have increased our reserves policy this year due to the buildings we now own. The policy of the Church is to hold £7,000 in General Funds at any point in time to ensure there are always sufficient funds to cover expenditure as it falls due. At the year-end, this reserves policy was met.

### **On behalf of the Trustees**



Dated: 17 August 2025

# Clay Community Church

---

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

I report on the accounts of the Church for the period ended 31 March 2025 which are set out on pages 5 to 8.

## **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.

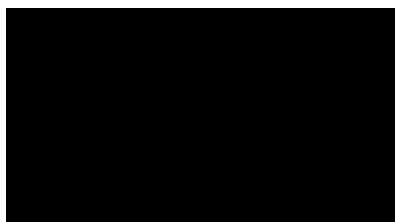
## **Basis of Independent Examiner's statement**

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: 22 August 2025

11 Erngath Road  
Bo'ness  
EH51 9DP

# Clay Community Church

## Receipts and Payments Account For the year ended 31 March 2025

	Notes	General fund	Restricted funds	2025 Total	General fund	Restricted funds	2024 Total
		£	£	£	£	£	£
<b>Receipts</b>							
Regular donations - church		15,655	265	15,920	14,163	-	14,163
Regular donations - other		1,550	-	1,550	1,500	-	1,500
One off donations		1,265	480	1,745	-	-	-
Gift aid income		4,080	-	4,080	2,790	-	2,790
Legacies		-	-	-	-	8,000	8,000
Grant income	2	-	22,909	22,909	-	13,600	13,600
Hall rental income		12,110	-	12,110	11,580	-	11,580
Café income		16,275	-	16,275	16,204	-	16,204
Fundraising and event income		1,785	164	1,949	1,160	-	1,160
Transfer from Grove Christian Centre		-	-	-	9,658	1,047	10,705
<b>Total receipts</b>		<b>52,720</b>	<b>23,818</b>	<b>76,538</b>	57,055	22,647	79,702
<b>Payments</b>							
Staff costs		2,321	-	2,321	5,764	-	5,764
Other staff costs		811	-	811	34	658	692
Speaking fees		-	-	-	325	-	325
Rent, rates and factoring fees		174	-	174	882	-	882
Utilities		8,952	-	8,952	9,930	-	9,930
Insurance		1,787	-	1,787	1,462	-	1,462
Cleaning costs		3,194	-	3,194	3,170	-	3,170
Motor vehicle and travel costs		250	-	250	-	-	-
Building equipment costs		6,420	3,980	10,400	2,197	5,000	7,197
Café equipment costs		1,129	-	1,129	1,442	329	1,771
Garden equipment costs		-	1,313	1,313	-	2,743	2,743
Other equipment costs		710	569	1,279	255	270	525
Repairs and maintenance		4,333	114	4,447	9,533	1,650	11,183
Café costs		8,989	-	8,989	11,125	8,000	19,125
Church activities and food costs		2,842	-	2,842	2,417	53	2,470
Youth events		-	-	-	482	-	482
Leadership development		-	-	-	40	-	40
Donations	3	2,265	-	2,265	1,870	-	1,870
Administration costs		1,029	41	1,070	1,083	36	1,119
Licences and subscriptions		567	-	567	587	-	587
Marketing costs		354	-	354	173	-	173
Legal costs re Grove Christian Centre transfer		-	-	-	8,368	-	8,368
Consulting costs and professional fees		2,818	5,396	8,214	-	-	-
IT and website costs		113	-	113	-	-	-
Accounting support		-	-	-	120	-	120
Independent Examination fee		600	-	600	500	-	500
Bank charges		168	-	168	135	-	135
<b>Total payments</b>		<b>49,826</b>	<b>11,413</b>	<b>61,239</b>	61,894	18,739	80,633
<b>Surplus/(deficit) for the year before transfers</b>		<b>2,894</b>	<b>12,405</b>	<b>15,299</b>	(4,839)	3,908	(931)
<b>Transfers</b>		-	-	-	(8)	8	-
<b>Surplus/(deficit) for the year after transfers</b>		<b>2,894</b>	<b>12,405</b>	<b>15,299</b>	(4,847)	3,916	(931)
<b>Total funds brought forward</b>		<b>9,958</b>	<b>6,720</b>	<b>16,678</b>	14,805	2,804	17,609
<b>Total funds carried forward</b>		<b>12,852</b>	<b>19,125</b>	<b>31,977</b>	9,958	6,720	16,678

The notes on pages 7 to 8 form part of these financial statements.

# Clay Community Church

## Statement of Balances As at 31 March 2025

	2025			2024		
	Opening balance £	Surplus for year £	Closing balance £	Opening balance £	Deficit for year £	Closing balance £
<b>Bank and cash</b>	<b>16,678</b>	<b>15,299</b>	<b>31,977</b>	17,609	(931)	16,678
<b>Total assets</b>	<b>16,678</b>	<b>15,299</b>	<b>31,977</b>	17,609	(931)	16,678

### Represented by:

General fund	6	<b>12,852</b>	9,958
Restricted funds	7	<b>19,125</b>	6,720
		<b>31,977</b>	<b>16,678</b>

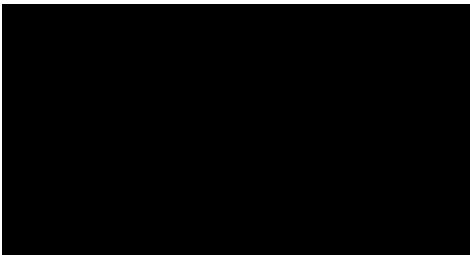
### Statement of assets

Bardowie Street Hall	No values provided	No values provided
The Grove - 182-184 Saracen St		
Community garden - 212 Bardowie St		
Insurance claim due	<b>2,842</b>	-
Gift aid reclaimable	<b>838</b>	848
	<b>3,680</b>	<b>848</b>

### Statement of liabilities

Independent examination fee	<b>600</b>	600
	<b>600</b>	<b>600</b>

The financial statements on pages 5 to 8 were approved by the Trustees on 17 August 2025 and signed on their behalf by the undernoted:





# Clay 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

Grant income was received in the year from the following organisations:

	2025	2024
	£	£
Foundation Scotland (Youth Placement Facilitator)	18,980	-
Benefact Trust (AV equipment)	3,500	-
Glasgow City Council (Music Club/PA equipment)	429	5,000
SCVO Community Capacity and Resilience Fund	-	8,000
Asda Foundation (café equipment)	-	600
	<u>22,909</u>	<u>13,600</u>

## 3. Donations

Donations were made by the church in the year to the following organisations:

	2025	2024
	£	£
Comfort Rwanda	1,500	1,500
Scottish Network Churches	765	315
Tickled Pink	-	55
	<u>2,265</u>	<u>1,870</u>

## 4. Transactions with Trustees and related parties

No Trustees received any remuneration during the year. [REDACTED], the son of one of the Trustees, was paid £340 for IT and café work he undertook for the church.

Trustees and related parties were reimbursed expenses directly relating to items purchased on behalf of the Church of £2,812 and £390 respectively. SNC Gathering costs were paid on behalf of 2 of the Trustees and [REDACTED], the daughter of one of the Trustees, attended SNC Launch leadership training which was paid for by the Church.

Donations of £13,310 were received from the Trustees and their related parties.

# Clay 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. Unrestricted funds

	Balance at 01.04.24	Receipts	Payments	Transfers	Balance at 31.03.25
	£	£	£	£	£
General fund	9,958	52,720	(49,826)	-	12,852
Total unrestricted funds	<b>9,958</b>	<b>52,720</b>	<b>(49,826)</b>	<b>-</b>	<b>12,852</b>

### **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.

## 7. Restricted funds

	Balance at 01.04.24	Receipts	Payments	Transfers	Balance at 31.03.25
	£	£	£	£	£
Buildings fund	1,061	164	(1,195)	-	30
Café grants fund	277	-	-	-	277
PA equipment fund	-	3,980	(3,980)	-	-
Youth projects fund	-	18,980	(4,141)	-	14,839
Garden fund	5,257	65	(1,403)	-	3,919
Board game café fund	125	-	(125)	-	-
Music area partnership fund	-	429	(410)	-	19
Camping library fund	-	200	(159)	-	41
Total restricted funds	<b>6,720</b>	<b>23,818</b>	<b>(11,413)</b>	<b>-</b>	<b>19,125</b>

### **Explanation of funds**

The *Buildings fund* represents all income received specifically towards the costs of developing and maintaining our buildings.

The *Café grants fund* represents funding and related expenditure on staff and equipment for the café.

The *PA equipment fund* represents a grant received towards new PA equipment in the year.

The *Cafe training fund* represents a gift received specifically for training café staff.

The *Youth projects fund* represents a grant received to fund a Youth Placements Coordinator.

The *Garden fund* represents a gift received in a will for the development and maintenance of the Community Garden.

The *Board game café fund* represents grants and donations received specifically for the Board Game Cafe.

The *Music area partnership fund* represents funding received to purchase resources and musical instruments for the Kids Music Club.

The *Camping library fund* represents funding received specifically for purchasing equipment for a camping library.