

**CAF4E MISSIONAL COMMUNITY (SCIO)**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR TO  
31 JANUARY 2024**

**Charity Number SC 047147**

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	February	2023		31	January	2024

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	5,714				5,714	25,240
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Loans from investors					-	
<b>A1 Sub total</b>	5,714	-	-	-	5,714	25,240
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	5,714	-	-	-	5,714	25,240
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,000				2,000	98
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts	100				100	100
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	2,200	-	-	-	2,200	298
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Transfer of coffee shop to CIC					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2,200	-	-	-	2,200	298
<b>Net receipts / (payments)</b>	3,514	-	-	-	3,514	24,942
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	3,514	-	-	-	3,514	24,942

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
			12/10/24

APPENDIX 1



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	02	2023	To	31	01	2024

Reference and administration details

Charity name	CAF4E Missional Community SCIO
Other names charity is known by	Carpenters Arms Fellowship for Everyone
Registered charity number	SC047147
Charity's principal address	41 Skene Crescent
	Westhill
	Aberdeenshire
	Postcode AB32 6BN

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		Priest in Charge		
2				
3				
4				
5				
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

## Structure, governance and management

Type of governing document

Constitution dated 18/07/21.

Trustee recruitment and appointment

Trustees are elected by the members of the organisation at an AGM and appointed for an initial 3 year term which may be extended by one further 3 year term if so elected after which a Trustee will not be eligible for appointment until the following AGM. The Trustees may co-opt and appoint additional Trustees as considered necessary. A Priest/Lay Leader appointed by the member Trustees also becomes a Trustee of the charity.

## Objectives and activities

Charitable purposes and objectives

(1) The advancement of religion - specifically the advancement of the Christian faith in accordance with the organisation's basis of faith.

(2) The provision of public benefit through recreational facilities or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Summary of the main activities in relation to these objects

Worship gatherings for the benefit of members and others in the community and offering the life changing benefits of the Christian faith.

Supporting the provision of café facilities for the benefit of adults, disability groups, young people.

Working with local charities to provide space to enable the serving of their clients.

## APPENDIX 1

### Achievements and performance

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

Over the past two years, the charity has re-engaged with other charities to support their work with families, those needing help post addiction, Street Pastor training and mentoring people of all ages in employment with some moving into career destinations.

During some of this time, the charity also worked alongside churches to provide activities and lunches to an all-age Messy Church event.

The activities of the charity subsidiary company (CAF4E CIC) operating a coffee shop continued through to the 3<sup>rd</sup> week of April 2023 after which these were significantly curtailed as a result of transfer of ownership of the coffee shop premises and lease cancellation by the new owners. After a period of providing a restricted outside catering service, the decision has now been taken to dissolve the activities of the subsidiary company and the remaining funds will be remitted to the charity on dissolution.

The future of the charity will be considered by the trustees following the receipt of funds on dissolution of the subsidiary company.

## APPENDIX 1

### Financial review

**Brief statement of the charity's policy on reserves**

It is the policy of the Missional Community to fund activity from ongoing revenue rather than to accumulate reserves. The current reserves of £35,859 are a result of a significant donations from the subsidiary company arising from closure of the coffee shop activity.

**Details of any deficit**

There were no deficits on funds at the end of the period.

**Donated facilities and services (if any)**

In common with most churches, the Missional Community benefits substantially from the contribution made by volunteers who give their time and talents willingly for the benefit of the activities of the Community. All areas of the Community's life rely on the contribution of volunteers and much of the activity would be unable to continue were it not for the commitment shown.

### Other optional information

**Financial Viability.**

The charity is fully financially viable on the basis of current cash funds held of £35,659 and is due to receive a further donation of £11,000 from the subsidiary company in the 2024/25 financial year. It is therefore considered appropriate to report on the charity as a going concern.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

Chairperson

12/10/24







### Additional analysis (1)

### Analysis of receipts and payments

## 1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations from church members/attendees	80				80	240
Donation from trading subsidiary	5,634				5,634	25,000
					-	
					-	
<b>Total</b>	<b>5,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,714</b>	<b>25,240</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	-	-	-	

### 3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	

#### 4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Outreach worker					-	
Rental & insurance					-	
Teaching materials					-	
Community lunch club project mgt					-	
Community lunch club other costs					-	
Dioscese levy					-	
Admin costs					-	98
Training costs	2,000				2,000	
Other costs					-	
Clergy costs					-	
					-	
<b>Total</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>98</b>

SC047147

**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	5,714				5,714	25,240
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>5,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,714</b>	<b>25,240</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,714</b>	<b>25,240</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,000				2,000	98
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts	100				100	100
Legal costs					-	
<b>Sub total</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>298</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Transfer of coffee shop to CIC					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>	<b>298</b>
<b>Net receipts / (payments)</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,514</b>	<b>24,942</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>3,514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,514</b>	<b>24,942</b>

**Nature and purpose of funds**

General fund - this fund holds all income and expenditure relating to the activities of the CAF4E missional community which is not restricted by funders or designated by the Trustees for a specific purpose.

### Additional analysis (3)

#### 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
St. Drostan's						
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Transfer of coffee shop to CIC					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-



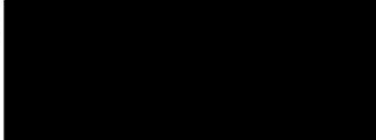
#### Nature and purpose of funds

St. Drostan's - this fund holds amounts gifted to the charity by St. Drostan's church for the benefit of the coffee shop activity which is now operated by CAF4E @ Credo which is a community interest company wholly owned by the charity. These donations are passed on to the company as grants for coffee shop operation. There is a balance of £500 in this fund which relates to amounts received in a previous financial year but not yet passed on to the coffee shop.



# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	CAF4E Missional Community SCIO							
Registered charity number	SC047147							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	February	2023	to	31	January	2024	
Set out on pages	1 – 10 commencing from statement of Receipts & Payments						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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. 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>							
Basis of independent examiner's statement	<p>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 the accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention <del>other than that disclosed on the attached page*</del></p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
Signed:					Date:	19/10/24		
Name:								
Relevant professional qualification(s) or body (if any):	ICAS							
Address:								

\*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.