



# Face to Face Ministries SCIO

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**TRUSTEES REPORT AND ACCOUNTS  
PERIOD ENDED 31 MARCH 2024**

**Face to Face Ministries SCIO  
Period ended 31 March 2024  
Legal and Administrative Details**

**Registered Charity Number:**

SC051358

**Office Bearers:**

Trustees:

[All in post for the whole year]



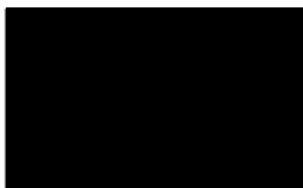
**Principal Address:**

3 Portland View  
Cousland  
Dalkeith  
EH22 2GL

**Bankers:**

Bank of Scotland Plc  
The Mound  
Edinburgh  
EH1 1YZ

**Independent Examiner:**



## Trustees Report

### Objectives and activities

Face to Face Ministries SCIO ("Face to Face") (<https://www.facetofacescotland.org/>) was founded upon the conviction that young pastors need to be supported through mentoring and coaching in order to facilitate their long-term growth, development, encouragement and fruitfulness. There is ample academic literature on the risks of burnout, depression and other factors negatively affecting clergy and other Christian workers and we believe that these risks can be significantly ameliorated by the provision of the type of support that we offer.

The church in the United Kingdom is changing. Whilst many parts of it are in decline, growth is often being seen in new and smaller churches which are often being led by younger pastors. Thus, our goal is to focus on pastors in the first ten years of their ministry, to support them through those early years when they are growing and learning in real time as they minister to their congregations. Often this position of leadership can be a lonely place and having support through this time can be critical in the success of their ministry. Our employee ██████ commenced this ministry as a facet of his ministry at Carrubbers Christian Centre, a church in central Edinburgh where ██████ was a pastor. He has some thirty years of pastoring experience. Knowing first-hand the pressures of being a young pastor, he found that his ministry was increasingly focussed upon the support of young pastors to pass on and share his own experience and he ultimately felt the calling to devote his ministry to this on a full-time basis.

Churches are beginning to recognise these risks and offering support. However, this is normally provided by other serving ministers and can often be subordinated to the demands of an urgent and pressing workload. As far as we know, we are the first organisation in Scotland to be dedicated to offering this type of support as its principal focus. Face to Face thus offers a service entailing focussed support rather than support which is dissipated by other demands. We believe that this is a unique service to the Christian church and moreover we believe that the Christian church makes a positive contribution to wider society in the provision of spiritual and practical support which extends beyond the walls of the church itself.

### Type of governing document

Face to Face is constituted as a Scottish Charitable Incorporated Organisation ("SCIO"). Our Constitution can be found on the OSCR website. We are a "single tier" SCIO in that the trustees of the organisation are also the members. They vote as trustees at the trustees meetings and as members at the members' meetings.

### Trustee recruitment and appointment

The current trustees were those who were originally appointed at the setting up of Face to Face. No additional trustees have been appointed although we are actively considering the appointment of new trustees and hope to make at least one appointment in the present financial year. Under our constitution, one third of the trustees must retire at each AGM but may offer themselves for re-



election. During the accounting period to which these accounts relate, the trustees have met on five occasions, approximately once a quarter. The five meetings include the first AGM held on 4 October 2023.

### **Achievements and performance**

As at March 2024 the charity has 32 individuals receiving mentoring services. Between 1 April 2023 and 31 March 2024 the average number of individuals being mentored is approximately 26. Each mentee typically benefits from 6 sessions per year and at least 2 follow up meetings.

A brief summary of the results is as follows:

On 20 March 2024 a 1 hour zoom meeting was held for supporters which included interviews with two current mentees who updated supporters on the impact the mentoring has had on their ministries.

The key challenges mentees faced included some personal wellbeing related to mental and physical health often resulting from the unique challenges faced in the demands of the job.

The support that Face to Face provides bridges the gap between the support pastors receive from wider networks (formal and informal) and the need for tailored and dedicated one-to-one mentorship. Mentees continue to highlight that one of the main advantages of the mentoring sessions is the provision of a safe environment for the mentees to (1) express concerns, (2) formulate ideas for their ministry and (3) equip them with the skills needed to navigate difficult and challenging circumstances in their ministry and personal lives. It helps them to thrive not just survive.

New pastors are often left to develop their own support networks and obtain mentoring from other church leaders who are also in full time leadership roles and lack the time (and mentoring expertise) to dedicate to the task. By filling in or bridging this gap, the charity aids these pastors to spread the word and better serve their communities.

A copy of the impact report dated November 2023 is available on the website <https://www.facetofacescotland.org> – the results of the impact report were included in the trustee report for the previous year. To re-iterate the wider impact (multiplier effect) of our services, the average size of the congregation of the pastors/elders we support is 70 - the congregation sizes range from 10 to 200. This metric illustrates the wider impact of mentorship as it benefits not only pastors but also the congregation members.

In the absence of mentors being available in the number required for the specifically designed mentoring of the type, we seek to promote this need proactively. This happens formally and informally at conferences, in publications and podcasts.

Accordingly, the charity also devoted time to spreading awareness of the need that pastors have for access to a mentor from outside their own church/denomination who has the time and experience to support them. These activities included attendance at three conferences and multiple discussions with key stakeholders within relevant denominations in parachurch organisations.



**Financial Review**

On a receipts and payments basis the charity recorded a surplus of £15,117 in the period covered by these accounts. The charity wishes to highlight that PAYE liabilities are payable quarterly to HMRC with a payment of £1,629 made during April 2024 in respect of the pay periods from January to March 2024. In addition, employee expenses of £97 and employer pension contributions of £211 relating to March 2024 were paid in April 2024 and gift aid income of £286 related to donations made in March 2024 was paid by HMRC in May 2024.

Adjusting the closing bank balance of £18,539 for the above liabilities and assets results in a surplus of £16,887 as at 31 March 2024. The trustees consider £16,887 to be an appropriate statement of reserves at the period end.

**Statement of the charity's policy on reserves**

As a newly established charity the Trustees are focused on the need to secure a stable funding base. Total support of £50,000 was provided towards funding the first two and a half years of the charity's operations by an organisation with similar charitable objectives. This support is coming to an end mid-way through FY2025 leaving the charity with a £10,000 funding shortfall in FY2025 and a £20,000 annual funding shortfall from FY2026. The trustees secured donations of £7,000 in March 2024 from two new charitable organisations. It is our hope that these two organisations will be in a position to contribute an additional £7,000 in FY2025 however in the interests of prudence this amount is not included in the charity's current forecasts. An additional £5,000 was received from a third new charitable organisation in April 2024 with a further £3,500 pledged during FY2025. In addition, one off donations from individual supporters amounted to £6,200 in April 2024. This new funding alongside monthly donations from individual supporters and organisations benefiting from the services has enabled the charity to forecast a surplus of approximately £10,000 during FY2025.

These forecasts rely on expenses being held at the current level. The most significant expense are salary and pension costs for our employee who is responsible for delivering the services of the charity.

As noted above, the charity held reserves of £16,887 as at 31 March 2024 and forecasts reserves to increase to £26,887 as at 31 March 2025. Expenses run at approximately £3,600 per month therefore forecast reserves as 31 March 2025 equate to 7.5 months of expenses.

As a charity operating with a relatively modest and predictable expense base relative to the services we offer – the Trustees consider the current and forecast reserves to be at an acceptable level.

The expenses of the charity (being mainly salary costs) are straightforward to forecast and income is received monthly from a diversified range of supporters therefore it is unlikely that the charity will experience a sudden change in the forecast level of reserves.

**Risk Assessment**

The trustees have reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

**Future plans**

We plan to continue mentoring in the region of 25 to 30 mentees per year. We also plan to continue meeting with those in need of advice as they consider mentoring, in the region of 5 as a maximum. We plan to speak and communicate about the core principles of the charity at several conferences per year.

**Declaration**

Signed on behalf of the charity trustees:



Print name: 

Designation: Trustee / Treasurer

Date: 11 November 2024



**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES  
OF****Face to Face Ministries SCIO  
Registered charity number: SC051358**

**On the accounts of the charity for the period 1 April 2023 to 31 March 2024 set out on pages 10 and 11.**

**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) 2005 Act 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 2006 Accounts Regulations. 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 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

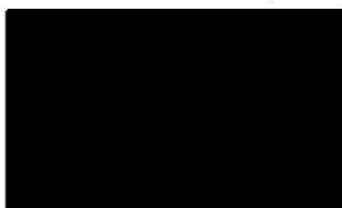
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed .....



Date 11/15/24

Chartered Accountant



**Section A****Statement of receipts and payments**

	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Prior period</b>
<b>Receipts</b>			
Donations [Note 4]	57,224	57,224	49,635
<b>Total receipts</b>	<b>57,224</b>	<b>57,224</b>	<b>49,635</b>
<b>Payments</b>			
Payments relating directly to charitable activities [Note 5]	42,107	42,107	46,213
<b>Total payments</b>	<b>42,107</b>	<b>42,107</b>	<b>46,213</b>
<b>Net receipts / (payments)</b>	<b>15,117</b>	<b>15,117</b>	<b>3,422</b>
<b>Surplus / (deficit) for year</b>	<b>15,117</b>	<b>15,117</b>	<b>3,422</b>



**Section B Statement of balances****Cash and bank balances**

	<b>Unrestricted funds £</b>	<b>Total current period £</b>	<b>Total prior period £</b>
Cash and bank balances at start of period	3,422	3,422	NIL
Surplus / (deficit) shown on receipts and payments account	15,117	15,117	3,422
<b>Cash and bank balances at period end</b>	<b>18,539</b>	<b>18,539</b>	<b>3,422</b>

**Other assets (unrestricted funds)**

	<b>Total current period £</b>
Gift aid receivable from HMRC	286
<b>Total other assets</b>	<b>286</b>

**Liabilities (unrestricted funds)**

	<b>Total current period £</b>
PAYE	1,629
Employee expenses (for March 24)	97
Employers pension contribution (for March 24)	211
<b>Total liabilities</b>	<b>1,937</b>

**Declaration**

Signed on behalf of the charity trustees:

Print name: [REDACTED]

Designation: Trustee / Treasurer

Date: 11 November 2024

**NOTES TO THE ACCOUNTS****1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

**3. Related party transactions**

The charity's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year.

No expenses were paid to any charity trustee during the period in respect of their duties as trustees. One of the trustees paid an invoice on behalf of the charity and was reimbursed for the expense with a payment £159 made during the period.

**4. Donations**

	<b>Unrestricted funds 2024</b>	<b>Total funds 2024</b>	<b>Prior period</b>
Regular donations	15,655	15,655	11,939
One off donations	493	493	16,346
Donations from (or on behalf of) those directly benefitting from charity services	6,114	6,114	1,350
Donations from organisations with a similar charitable purpose	27,000	27,000	20,000
Gift aid	7,962	7,962	0
<b>Total</b>	<b>57,224</b>	<b>57,224</b>	<b>49,635</b>

**5. Payments relating directly to charitable activities**

	<b>Unrestricted funds 2024</b>	<b>Total funds 2024</b>	<b>Prior period</b>
Wages, national insurance and pension contribution	37,935	37,935	42,625
Staff expenses	3,088	3,088	2,929
Insurance	402	402	179
Administrative expenses	682	682	480
<b>Total</b>	<b>42,107</b>	<b>42,107</b>	<b>46,213</b>

**6. Staff remuneration**

The charity had one employee during the period. No employee received employee benefits (excluding employer pension costs) of more than £60,000 during the period.