

ST COMBS COMMUNITY CHURCH
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025

Charity Number SC035619

LEIPER & SUMMERS
CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
4 CHARLOTTE STREET
FRASERBURGH
AB43 9JE

**ST COMBS COMMUNITY CHURCH
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YEAR ENDED 30 JUNE 2025**

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**ST COMBS COMMUNITY CHURCH
REPORT OF THE TRUSTEES
YEAR ENDED 30 JUNE 2025**

The trustees present their annual report and financial statements of the charity for the year ended 30 June 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published 16th July 2014.

Scottish Charity Number

SC035619

Current Appointments

Rev Forbes Nicol	Trustee	Chairperson
Audrey Nicol	Trustee	Secretary
Dr John Buchan	Trustee	Treasurer
Stephen Bruce	Trustee	
Anita Buchan	Trustee	

Contact Address

2 Shore Street
Cairnbulg
Fraserburgh
AB32 8YL

Independent Examiner

Susan M Hepburn CA ATT (Fellow)
Leiper & Summers
Chartered Accountants & Business Advisors
4 Charlotte Street
Fraserburgh
AB43 9JE

Recruitment and Appointment of Trustees

All of the church's trustees are appointed by the members at our annual general meeting.

**ST COMBS COMMUNITY CHURCH
REPORT OF THE TRUSTEES (continued)
YEAR ENDED 30 JUNE 2025**

Charitable Purposes

Our purposes, as recorded in our constitution, are to establish the Kingdom of God, as laid down in the Bible (Old and New Testaments), and other such charitable purposes as shall further the attainment of the above.

Activities and Achievements

This year we have continued to establish Community Church in the village of St Combs.

We are now in our 24th year with a small group of committed attenders at our Sunday morning services and weekly activities. Our volunteers are the same as last year.

We continue with our primary school children's club "Road Kids Club" on Friday nights, with around 25 kids regularly attending.

We continue to pursue our aims and objectives, and church vision "to become a community that affects the community showing God's love", and our mission "to reach out, overcomes life's issues, advance God's kingdom, make disciples, and serve".

Reserve Policy

As a result of the deficit of £99 (2024 - £2,757) for the year, the church held unrestricted funds of £1,147 (2024 - £1,245) at the year end.

**ST COMBS COMMUNITY CHURCH
REPORT OF THE TRUSTEES (continued)
YEAR ENDED 30 JUNE 2025**

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

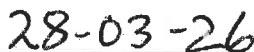
- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the applicable Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Regulations (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf;



Forbes Nicol, Chairperson
Trustee



Date

**ST COMBS COMMUNITY CHURCH
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 30 JUNE 2025**

Independent Examiners Report to The Trustees of St Combs Community Church

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages five and six.

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 2006 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 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:

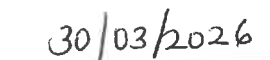
- * to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.



Susan M Hepburn CA ATT
Leiper & Summers
Chartered Accountants & Business Advisors
4 Charlotte Street
Fraserburgh
AB43 9JE



Date

**ST COMBS COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 30 JUNE 2025**

	Unrestricted Funds £	2025 Total £	2024 Total £
<u>Incoming Resources</u>			
Note			
<u>Incoming Resources from Generated Funds</u>			
Donations	26,145	26,145	26,719
Gift aid returns	6,608	6,608	6,687
Bank Interest	10	10	14
Total Incoming Resources	32,762	32,762	33,420
<u>Resources Expended</u>			
<u>Payment for Charitable Activities</u>			
Salaries	20,500	20,500	25,200
Rent	11,380	11,380	10,300
Miscellaneous	181	181	477
Accountancy	800	800	-
Donation	-	-	200
Total Resources Expended	32,861	32,861	36,177
Surplus/(Deficit) for the period	(99)	(99)	(2,757)

The Charity has no recognised gains or losses other than the results for the year as set out above.
All of the activities of the Charity are classed as continuing.

**ST COMBS COMMUNITY CHURCH
STATEMENT OF BALANCES
AS AT 30 JUNE 2025**

	Unrestricted Funds £	2025 Total £	2024 Total £
Assets			
Current Account	1,147	1,147	1,245
Represented by:			
Balance brought forward	1,245	1,245	4,002
Surplus/(deficit) for the year	(99)	(99)	(2,757)
Closing balance	1,147	1,147	1,245
Assets			
Fixtures and Equipment	-	-	-

Approved by the trustees and signed on their behalf



Forbes Nicol, Chairperson
Trustee

28-03-26.

Date

**ST COMBS COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2025**

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

There are no related party transactions for the year ended 30 June 2025 (2024 - None).