

# Mintlaw Community Church

Scotland · Charity number SC044752

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2014-03-19
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 34 North Place  
Fetterangus  
Peterhead  
AB42 4HL

**Website** [www.mintlawchurch.co.uk](http://www.mintlawchurch.co.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Weekly meetings, youth meetings, men's and women's groups. Weddings, funerals and baptisms.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** to advance the Christian Faith in accordance with the statement of Faith of the Assemblies of God, as approved by the General Council of the Assemblies of God, from time to time and in such parts of the United Kingdom, or the world as the Assembly Council may, from time to time think fit. 2.1.2 to relieve sickness and financial hardship, and to promote and preserve good health, by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the world, as the Assembly Council, from time to time thinks fit, and to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time, thinks fit. 2.1.3 Such other charitable purposes as shall further the attainment of the above objects of the Assembly or any of them

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,307	£86,650	-	1
2024-03-31	£91,276	£172,358	-	1
2023-03-31	£55,147	£56,566	-	1
2022-03-31	£65,879	£46,380	-	2
2021-03-31	£105,302	£40,770	-	1

**Mintlaw Community Church**

Scotland - Charity number SC044752

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# Accounts

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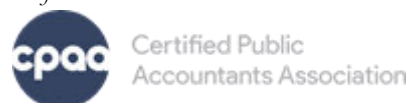


## Trustee's Annual Report & Financial Statements

For the financial period ending 31<sup>ST</sup> March 2025



Peter Hall Finance & Accounting  
*Certified Public Accountant UK 10227712A*



# **Report and Financial Statement**

FOR THE YEAR ENDED 31<sup>st</sup> March 2025

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# TRUSTEES ANNUAL REPORT

*“Church at the heart of Buchan”*

The Trustees have pleasure in presenting their report for the financial year ending 31<sup>st</sup> March 2025.

## REFERENCE AND ADMINISTRATION DETAILS

**Charity Name** : Mintlaw Community Church  
**Charity Number** : Scottish Registered Charity SC044752  
**HMRC Tax Ref No.** : ST00731  
**Constitutional form** : Unincorporated Association  
**Constitutional date** : 19<sup>th</sup> March 2013  
**Accounting reference date** : 31<sup>st</sup> March  
**Principal Address** : [REDACTED]  
[REDACTED]

**Charity Trustees:** [REDACTED]  
[REDACTED]  
[REDACTED]

**Bankers:** Clydesdale Bank, The Square, Mintlaw, Code 82-66-24. Account Number 9047 7526.

**Media:** *Web:* [www.mintlawchurch.co.uk](http://www.mintlawchurch.co.uk)  
*Facebook:* [facebook.com/mintlawcommunitychurch](https://facebook.com/mintlawcommunitychurch)

**The senior Staff member responsible for day-to-day management of the charity:**  
Stuart Watt

The charity has income below £250,000, and as such is eligible to prepare its accounts on a “Receipts and Payments” Basis. The governing document does not require the charity to prepare fully accrued accounts and neither does it require an audit. The accounts have been prepared in accordance with SORP 2015 issued by the Office of the Scottish Charity Regulator in its role as a SORP making body, recognised by the Financial Reporting Council. The charity has had the accounts independently examined by “Peter Hall Finance & Accounting Solutions” of Tillicoultry, Clackmannanshire.

## STRUCTURE, GOVERNANCE, MANAGEMENT

**Governing document:** “Mintlaw Community Church” was recognised as a Scottish charity with effect from 19<sup>th</sup> March 2014. The Trust is administered in accordance with the terms of the Trust Deed. The Charity’s Charitable objectives are the advancement of religion and the prevention and relief of poverty. The Church is a charitable unincorporated association, and the purposes and administration arrangements are set out in its constitution.

The Charity is registered with the “Office of Scottish Charity Regulator”.

The Charity is also registered with HM Revenue as a Charity for tax purposes in line with paragraph 1 of schedule 6 Finance Act 2010.

**The organisational structure and decision-making process:** The Trustees are the managerial arm of “Mintlaw Community Church”.

**How trustees are appointed and recruited:** The Trustees were those appointed on the establishment of the trust and represent the minimum number required. Appointment and removal will be in accordance with the Trust Deed which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

**Risk Management:** It is considered by the Trustees that there is no foreseeable risk where “Mintlaw Community Church” is exposed.

**Affiliations and connections:** The charity is affiliated with the “Assemblies of God, Great Britain”. (“Assemblies of God” is a company limited by guarantee (No. 2873415) registered in England, having its registered office at [REDACTED], and is also a registered charity (No. 1032245)).

## OBJECTIVES AND ACTIVITIES

### **Objectives of the charity as set out in the constitution:**

To advance the Christian Faith in accordance with the statement of Faith of the “Assemblies of God, as approved by the General Council of the Assemblies of God, from time to time and in such parts of the United Kingdom, or the world as the Assembly Council may, from time to time think fit.

To relieve sickness and financial hardship, and to promote and preserve good health, by the provision of funds, goods or services of any kind, through the provision of counselling and support in such parts of the United Kingdom or the world, as the Assembly Council, from time to time thinks fit, and to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time, thinks fit.

Such other charitable purposes as shall further the attainment of the above objects of the Assembly.

**Summary of the main activities in relation to these objects:** Weekly meetings; Sunday morning, events for children and youth events for the community, community events, food distribution. Counselling and practical help are available.

**Volunteers:** The charity is very involved in the community and relies on the help of volunteers in the areas of supervision of the beds and administration of the charity. The Trustees would like to thank all volunteers for their invaluable contribution to the life of the charity. The Trustees acknowledge that service to the public benefit would not be possible with these volunteers.

### ACHIEVEMENTS, PERFORMANCE & FUTURE PLANS

Following the acquisition of our property in the centre of Mintlaw in February 2023, the last year has largely been focussed on its refurbishment. It hasn't just been the practical works required that have taken up time and focus, but the many other things associated with such a project also.

It must be said however, the building is looking fantastic, and the project has been a resounding success, both in terms of budget and quality of works carried out.

Having such a facility really is a game changer for what we can do in the community. We have some great ideas, which include a community food pantry, an after-school kids club, a youth outreach, warm space initiative, and a monthly soup and sweet to help those who are struggling.

As well as the building project, we've continued with our weekly services and commitments in the community, including chaplaincy in our local high school and Youthwork.

Despite recent years having been tough in many ways for everyone, the core of our fellowship remains. The core is made up of many enthusiastic, gifted and big-hearted group of people. So we really are excited about the days ahead and the opportunities that are presented before us.

## FINANCIAL REVIEW

During the financial year, the Church received total income of £67,307, a decrease from the previous year's income of £91,276. This included unrestricted donations and legacies of £61,494 and restricted income of £950, primarily designated toward the building fund. Additional unrestricted income of £4,858 was received from Gift Aid claims.

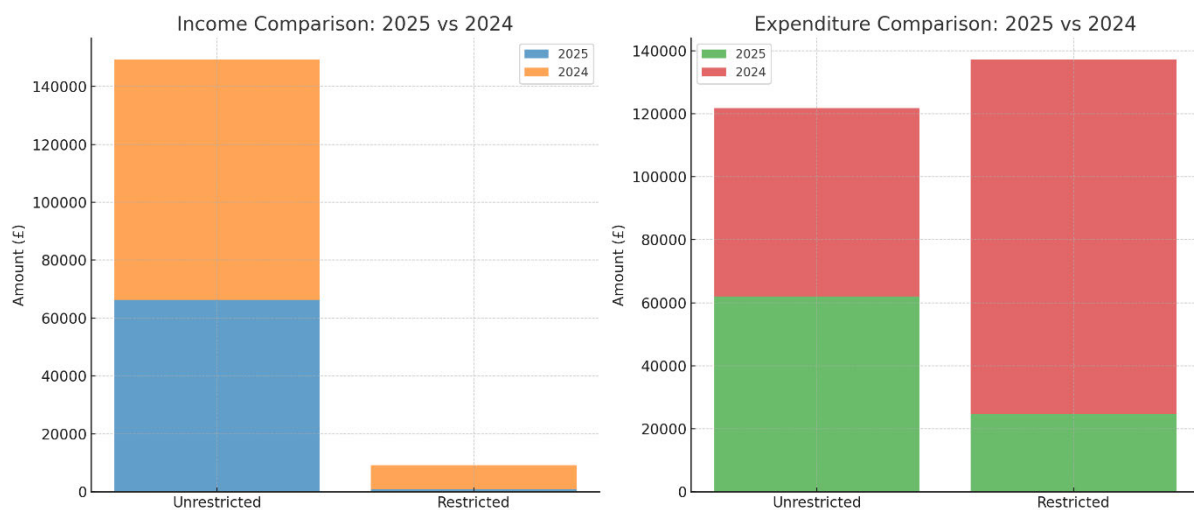
Expenditure for the year totalled £86,650, significantly reduced from £172,358 in 2024. Of this, £61,975 related to unrestricted funds and £24,675 to restricted funds. The primary areas of expenditure included salaries and wages (£29,162), building-related repairs & costs (£24,675), ministry and outreach activities (£7,127), and professional services and operational costs such as insurance, subscriptions, and utilities.

The net result for the year was a deficit of £19,348 (2024: £81,082 deficit). This comprised a surplus of £4,377 in unrestricted funds and a deficit of £23,725 in restricted funds, largely due to the drawdown of funds previously allocated for building purchases and improvements.

At the year-end, total funds stood at £13,393 (2024: £32,741), of which £5,228 were unrestricted and £8,165 were restricted. The restricted balance reflects the remaining funds designated for ongoing building development and maintenance.

The Trustees note the significant drop in expenditure this year, reflecting the completion of major building works in the prior period and a return to regular operational levels. While the reduction in total funds is expected, the church remains in a stable financial position with sufficient resources to meet ongoing commitments.

Reimbursements for approved out-of-pocket expenses was made in line with the Church's governing documents.



These graphs show a notable decrease in both income and expenditure from 2024 to 2025, especially in restricted funds.

**Restricted Funds Expenditure:** The restricted funds expenses were associated with the new building gifted to the Church, previously a public bar, and required upgrades to meet Aberdeenshire Council standards for use as a Church. The costs included health and safety requirements and general fit-out. As the accounts are prepared on a "Receipts and Payments" basis, all costs have been expensed in accordance with SORP 2019.



**Declaration of Other Costs by Trustees and Related Persons:**

████████████████████	£29,700 (£27,225 in 2024)
████████████████████	£703.80 (£630 in 2024)
<b>Total</b>	<b>£30,403.80 (£27,855 in 2024)</b>

No other trustees receive remuneration.

**The financial effect of significant events:** The most significant event was the building upgrade. See the Financial Review.

**Investment policy & objectives set:** The principal funding source of the charity is the church attenders who give generously from their own resources. There are no plans for raising of debt, or major expenditures. There is no surplus cash investments or debt instruments.

**Charities policy on reserves:** The bank account must maintain at least a minimum of £1,000. This floor limit ensures that operating expenses would be covered.

**Donated facilities and services:** None.

**Going Concern:** As at the date of approval of this report, and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity’s ability to continue as a going concern.

**Factors likely to affect financial performance or position going forward:** The Church was gifted a new building in the centre of Mintlaw. This was the pub: “The Garret”. The Trustees will fit out the facility with the current cash on hand and further donations. No debt should be required.

**Statement of disclosure of the Independent Examination.** In so far as the Trustees are aware at the time of approving our Trustee’s annual report, there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware.

The Trustees believe that this report is a fair, balanced and an understandable review of the charity’s structure, legal purposes, objectives and activities, financial performance & financial position.

The Charity Trustees declare that they have approved the report above. Signed on behalf of the Charity Trustees.

**Signature:**.....  
Full Name : .....

**Date :** 20/8/2025  
**Position :** Trustee/Pastor

## INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF "MINTLAW COMMUNITY CHURCH"

Scottish Registered Charity SC044752

I report on the accounts of the charity for the year ended 31<sup>ST</sup> March 2025 which are set out on pages 9 to 11.

### Respective responsibilities of Trustees and Auditors

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) (a) to (c) 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.

### The basis of audit opinion

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.

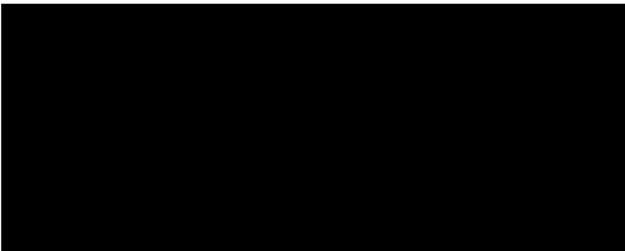
### Independent Examiner's statement

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.



Date: 1/12/2025

**Mintlaw Community Church**  
**Statement of Financial Activities**  
**For the financial year ending 31st March 2025**  
*Scottish Registered Charity SC044752*

	Unrestricted funds	Restricted funds	Total funds 2025	2024	Notes
	£	£	£	£	
<b>Receipts:</b>					
Donations & Legacies	61,494	950	62,444	83,036	1,2
Charitable Activities					
Other Trading Activities					
Investments					
Other	4,858		4,858	8,240	3
<b>Total</b>	<b>66,352</b>	<b>950</b>	<b>67,307</b>	<b>91,276</b>	
<b>Payments:</b>					
Raising Funds					
Charitable Activities	61,975	24,675	86,650	172,358	4
Other					
<b>Total</b>	<b>61,975</b>	<b>24,675</b>	<b>86,650</b>	<b>172,358</b>	
<b>Net Receipts/(payments)</b>	<b>4,377</b>	<b>(23,725)</b>	<b>(19,348)</b>	<b>(81,082)</b>	
<b>Transfers between funds</b>					
<b>Reconciliation of funds –</b>					
<b>Statement of Balances b/fwd</b>	851	31,890	32,741	113,823	
Total funds brought forward	4,377	(23,725)	(19,348)	(81,082)	
<b>Total funds carried forward</b>	<b>5,228</b>	<b>8,165</b>	<b>13,393</b>	<b>32,741</b>	5

<b>Notes to the Statement of Financial Activities</b>	<b>2025</b>	<b>2024</b>	<b>Note</b>
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**Receipts**

<i>Income from Donations &amp; Legacies</i>			1
General Donations	50,734	38,727	
Designated Donations	1,330		
Gifts	5,000		
Grants	2,493	2,000	
Interest			
Insurance Claim			3
Missions	1,937		
Restricted funds - Building	950	42,309	2
Tax reclaimed (Gift Aid) (allocated to Bldg)	4,858	8,240	3
	<b>67,302</b>	<b>91,276</b>	

**Payments**

<i>Expenditure on Charitable Activities</i>	<b>86,650</b>	<b>172,358</b>	4
All costs to further charity's aims;			

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>	
Advertising					
Bank Fees				10	
Conferences		1,040	1,040	120	
Donations & Gifts		1,070	1,070		
Honorarium		1,980	1,980	384	
Insurance		2,541	2,541	2,534	
Kitchen requisites		288	288		
Literature & Resources		258	258		
Ministry expenses		2,038	2,038		
Missions		2,000	2,000	1,869	
Outreach Ministry & Hospitality		7,127	7,127	2,020	
Professional Services		1,280	1,280	1,271	
Rent Expense		1,946	1,946	4,343	
Repairs & Maintenance – Building Purchase	24,675		24,675	112,576	
Salaries & Wages		29,162	29,162	27,496	
Salaries & Wages expenses		6,239	6,239	5,808	
Software		100	100	8,009	
Subscriptions & Memberships		1,304	1,304	1,931	
Telephone				477	
Training		400	400		
Travel & Accommodation		382	382	215	
Utilities		2,820	2,820	2,752	
Vehicle Fuel				526	
Vehicle Maintenance				17	
	<b>24,675</b>	<b>61,975</b>	<b>86,650</b>	<b>172,358</b>	4

<b>5. Statement of Balances</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Prior Period</b>
Cash & Bank balances at start of the year	851	31,890	32,741	113,823
Surplus/(deficit) shown	4,377	(23,725)	(19,348)	(81,082)
Cash & Bank balances at end of the year	5,228	8,165	13,393	32,741

<b>Funds table</b>	<b>Balance at 1.4.2024</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>Balance at 31.3.2025</b>
	£	£	£	£	
<b>Unrestricted funds</b>	851	66,352	61,975		5,228
<b>Restricted</b>					
Building	31,890	950	24,675		8,165
	32,741	67,302	86,650		13,393



## **Mintlaw Community Church...**

...is made up of individuals and families from across the Buchan area. As well as meeting on a Sunday, we also meet in homes during the week and are involved in a wide variety of activities in the community.

Here are some of things taking place on a weekly basis....

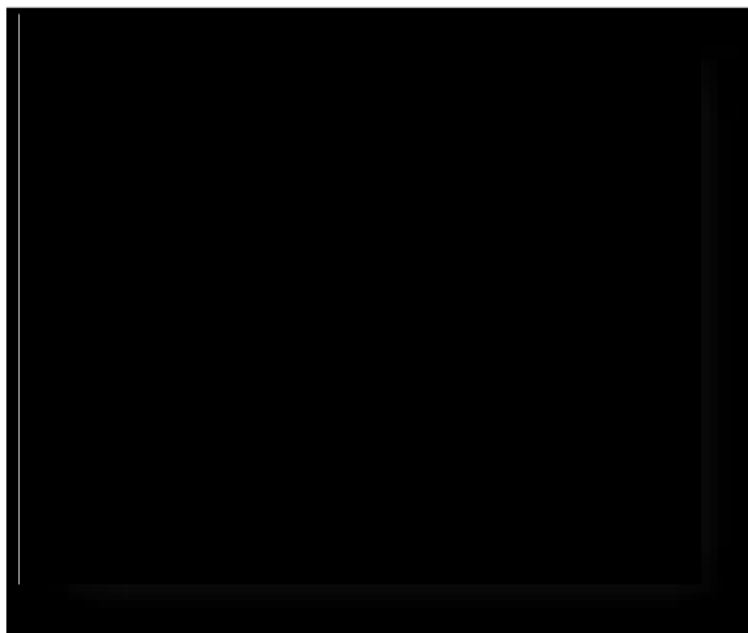
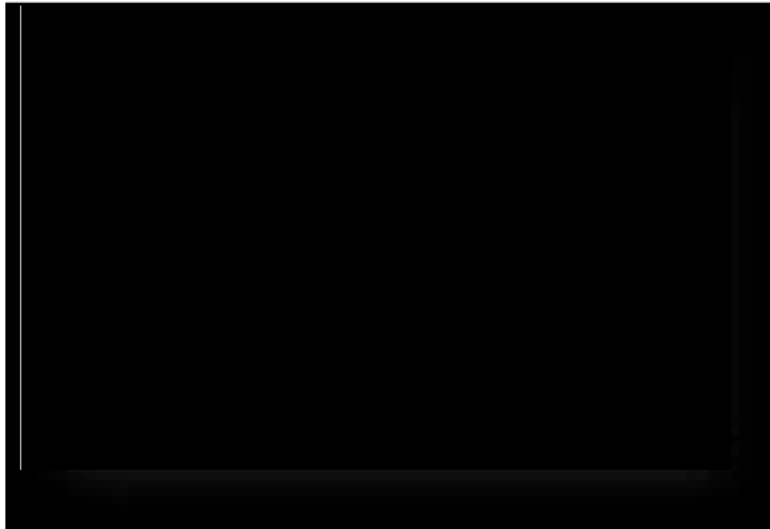
**Sunday:** Service at MACBI Community Centre - 10:30am (including kids church)

**Tuesday:** Connect Groups

**Wednesday:** Prayer Meeting & Connect Groups

**Friday:** Fuse Youth Outreach – MACBI Community Centre – 7:30-9:30pm

**Monthly Sheltered Housing Ministry:** Abbey Court - Mintlaw, Culsh - New Deer



**Pastors Stuart & Eisha Watt opening the building on 11<sup>th</sup> May 2024**