

Viewforth Cockenzie Brethern

Scotland · Charity number SC046839

Details

Known as	The Open Brethren
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-09-12
Register	View on the OSCR register

Contact

Address	1 Forth View Preston Road East Lothian EH32 9LE
Website	www.viewforthgospelhall.org.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

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

What the charity does: A church providing Church services and supporting Christian workers in the UK and abroad.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other defined groups', 'Other charities or voluntary bodies'

Objectives: The organisation is established for charitable purposes only, and in particular, the objects are: 4.1 to advance. and promote the Christian religion. 4.2 to advance. and assist in relieving poverty. 4.3 to promote. and spread the Christian Gospel. 4.4 to relieve suffering and hardship where it is known.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£10,567	£8,713	-	0
2024-09-30	£8,579	£9,167	-	0
2023-09-30	£7,390	£9,556	-	0
2022-09-30	£10,939	£8,282	-	0
2021-09-30	£9,170	£8,373	-	0

Viewforth Cockenzie Brethern

Scotland - Charity number SC046839

Accounts

Scottish Registered Charity number: SC046839

VIEWFORTH COCKENZIE BRETHREN

(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

RECEIPTS & PAYMENTS ACCOUNT

YEAR ENDED 30 SEPTEMBER 2024

IAN B WILSON LIMITED

**VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2024**

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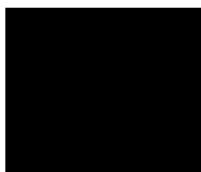
**VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 SEPTEMBER 2024**

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REGISTERED CHARITY NUMBER: SC046839

BOARD OF TRUSTEES:

Trustees during the year were as follows:



PRINCIPAL ADDRESS:

1 Forth View,
Preston Road,
Prestonpans,
East Lothian
EH32 9LE

ADVISERS:

Bankers:

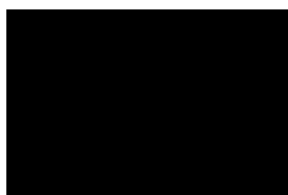
RBS,
12 Bridge Street,
Musselburgh EH21 6AH

Santander

Legal advisers

Balfour & Manson
56 - 66 Frederick street,
Edinburgh
EH2 1LS

Independent examiner:



**VIEWFORTH COCKENZIE BRETHERN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2024**

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The Board of Trustees has pleasure in presenting its report and accounts for the year ended 30 September 2024.

Compliance with existing law

The accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice 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 (FRS 102).

Constitution

Viewforth Cockenzie Brethren was incorporated as a Scottish Charitable Incorporated Organisation on 12 September 2016 (formerly an unincorporated association). The Management of the charity is the responsibility of the Board of Trustees, which is elected under the terms of the constitution.

Charity Status

The charity is recognised by HMRC as having charitable status. It is also registered with the Office of the Scottish Charity Regulator (O.S.C.R.). Its charity number is SC046839.

Charitable Purpose & Aims

Viewforth Cockenzie Brethren is an independent evangelical church operating in accordance with the traditions and practices of Christian Brethren.

It's aims are to:

Advance the spread of the Christian gospel in the local community and further afield by the support of Christian workers and missionaries in this country and abroad.

**VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2024**

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Review of our Activities

Although we are numerically a small congregation, we are committed to interacting with the local community. Our geographic location overlooking the harbour at Port Seton means that people coming to sightsee take note of who we are. As a result people on holiday and looking for a church do join us for Sunday worship.

Our regular congregation is ageing, but those who are part of our fellowship find friendship and spiritual encouragement in our worship services.

We are still able to financially support missionaries and home workers whilst supporting other projects on an ad hoc basis.

Financial Information

Income consisted mainly of freewill offerings from the assembly members. This amounted to £8,429 for the year (2023 - £7,230). Interest of £108 (2023 - £60) was received on bank accounts.

Expenditure, including gifts to support missionary work amounted to £9,167 (2023 - £9,556), leaving a deficit for the year of £588 (2023 – deficit £2,166).

All of the funds are unrestricted. When combined with the balance brought forward from the previous year the funds under management at the end of the year amounted to £16,317 (2023 - £16,905).

Reserves policy

The charity has no policy for accumulating reserves. A surplus in any year is expected to be used in succeeding periods.

Trustees' responsibilities

Charity Law requires the Board of Trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. Charity law permits accounts of small charities to be prepared on a Receipts and Payments basis

The Board of Trustees is responsible for keeping proper accounting records, which 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 Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

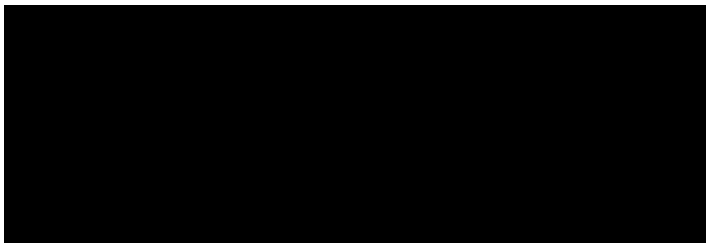
**VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2024**

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Risks

The Board of Trustees has reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

Signed on behalf of the trustees.



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**REPORT TO THE TRUSTEES OF
VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
(Registered charity number SC046839)**

**On the accounts of the charity for the year ended 30 September 2024,
set out on pages 6 to 9.**

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. 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) Regulation 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 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.

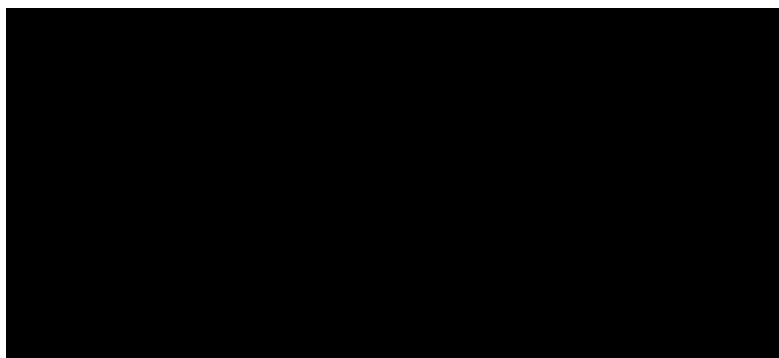
Independent examiner's statement

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.



**VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 30 SEPTEMBER 2024**

SC046839

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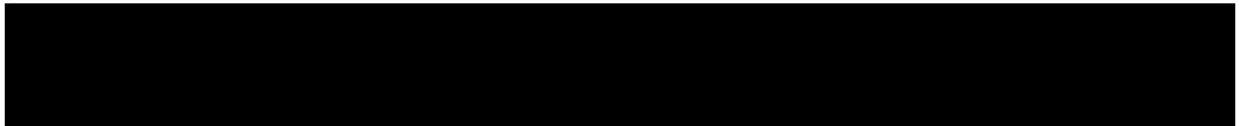
	Unrestricted funds	Restricted funds	Total funds current period	Total funds prior period
Receipts				
Donations	8,429	0	8,429	7,230
Interest received	108	0	108	60
Sundry income	42	0	42	100
<i>Total receipts</i>	<u>8,579</u>	<u>0</u>	<u>8,579</u>	<u>7,390</u>
Payments				
Payments relating directly to charitable activities	9,167	0	9,167	9,556
<i>Total payments</i>	<u>9,167</u>	<u>0</u>	<u>9,167</u>	<u>9,556</u>
<i>Net receipts / (payments)</i>	-588	0	-588	-2,166
Transfers to / (from) funds	0	0	0	0
<i>Deficit for year</i>	<u>-588</u>	<u>0</u>	<u>-588</u>	<u>-2,166</u>

VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF BALANCES
30 SEPTEMBER 2024

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	Unrestricted funds	Restricted funds	Total funds current period	Total funds prior period
CASH FUNDS				
Cash and bank balances at start of year	16,905	0	16,905	19,071
Shorfall shown on Receipts and Payments Account	-588	0	-588	-2,166
Cash and bank balances at end of year	<u>16,317</u>	<u>0</u>	<u>16,317</u>	<u>16,905</u>

Signed on behalf of the Trustees



1. GENERAL INFORMATION

The charity is a registered charity in Scotland and is incorporated as a Scottish Charitable Incorporated Organisation. The address of the principal office is 1 Forth View, Preston Road, Port Seton, East Lothian EH33 9LE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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 (FRS 102) (Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006.

3. ACCOUNTING POLICIES

Basis of preparation - The financial statements are prepared on a Receipts & Payments basis, as permitted for small charities.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern - There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions - The charity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented by the charity.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty - The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting - The charity has only unrestricted funds.

Income -

Income receivable by the charity is included when its receipt is probable.

Payments - Where possible, expenditure is classified under the principal categories of charitable activities, fundraising costs and governance costs. Charitable activities include all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including support costs and costs relating to the governance of the charity apportionable to charitable expenditure. Governance costs consist of independent examination fees and other costs concerned with governance.

VIEWFORTH COCKENZIE BRETHREN
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 30 SEPTEMBER 2024
NOTES TO THE ACCOUNTS

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	<u>2024</u>	<u>2023</u>
	£	£
2 Donations received		
Donations received	8,429	7,230
Bank interest	108	60
Sundry income	42	100
	<u>8,579</u>	<u>7,390</u>
3 Payments relating directly to charitable activities		
	<u>2024</u>	<u>2023</u>
	£	£
<u>Grants & donations:</u>		
Missionary Gifts	5,660	5,460
Pensioner Gifts	<u>260</u>	260
	5,920	
<u>Building upkeep costs:</u>		
Utilities	1,352	1,535
Repairs & maintenance	569	1,134
Insurance	774	691
Cleaning	<u>430</u>	345
	3,125	
<u>Other costs:</u>		
Literature	58	45
Stamps	61	21
Sundry expenses	<u>3</u>	65
	122	
<u>Governance costs:</u>	<u>0</u>	<u>0</u>
	<u>9,167</u>	<u>9,556</u>

Gifts have been made to organisations and individuals engaged in the spread of Christianity in the United Kingdom and overseas.

The number of gifts made to organisations in the year was 24 (2023 - 25).

The number of gifts made to individuals in the year was 14 (2023 - 13).

4 Staff costs and transactions with trustees

The charity did not have any employees in the year.

No trustee received remuneration or reimbursement for expenses in the year.

There were no transactions with trustees requiring to be disclosed.