

Receipts and payments accounts

For the period
from
 Period start date
 Day Month Year
 01 05 2024

to

 Period end date
 Day Month Year
 30 04 2025

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 £
A1 Receipts						
Donations / OFFERINGS	9758	4739			-	
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					-	
					-	
A1 Sub total	9758 -	4739 -	-	-	14497 -	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9758 -	4739 -	-	-	14497 -	-
A3 Payments						
HALL HIRE	2390				-	
INSURANCE / LICENCE	1065	1787			-	
Ir MISC	309	435			-	
Payments relating directly to charitable activities		631			-	
VEHICLE EXP					-	
Grants and donations	6669	200			-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	10433 -	3053 -	-	-	13486 -	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	-675 -	1686	-	-	-	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7474	—			-	
	Surplus / (deficit) shown on receipts and payments account	-675	1686			-	
						-	
						-	
	Cash and bank balances at end of year	6799	1686	-	-	8485	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature	Print Name	Date of approval
		10/12/25

* Please note - OSCR will accept digital or typed signatures

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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
MORAY LIFE CHALLENGE OUTREACH BUS						
Receipts						
Donations	4739				-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total		-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts	4739	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments	INSURANCE 1787				-	
Investment management costs	MISC 435				-	
Payments relating directly to charitable activities	631 VEHICLE EXPENSES				-	
Grants and donations	200				-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	3053	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-	-	-	-	-
Total payments		-	-	-	-	-
Net receipts / (payments)		-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1686	-	-	-	-	-

Nature and purpose of funds

FOR THE UPKEEP AND RUNNING COSTS OF THE
MORAY LIFE CHALLENGE OUTREACH BUS

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Charity name PORTGORDON COMMUNITY CHURCH																						
Registered charity number	SC 048303																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th>to</th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>05</td> <td>2024</td> <td></td> <td>30</td> <td>04</td> <td>2025</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year	to	Day	Month	Year	01	05	2024		30	04	2025
Period start date				Period end date																			
Day	Month	Year	to	Day	Month	Year																	
01	05	2024		30	04	2025																	
Set out on pages	(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 (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.</p>																						
Basis of independent examiner's statement	<p>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.</p>																						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper 																						
Signed**:	10-12-2025																						
Name:																							
Relevant professional qualification(s) or body (if any):																							
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.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Blank area for disclosure details.

Portgordon Community Church

01-05-2024 to 30-04-2025

			Income	Expenditure	Cash at Bank
01-05-2024	Opening Bank balance				7474 13
01-05-2024	[REDACTED] (to buy car for [REDACTED] - loan from Church	CHQ 0168		2000 00	5474 13
02-05-2024	Offering - [REDACTED]	BACS	200 00		5674 13
03-05-2024	Portgordon Hall rent (March)	CHQ 167	(200) (00)	220 00	5454 13
07-05-2024	Close Finance liability Ins.	D/D	(86) (45)	86 45	5367 68
08-05-2024	[REDACTED] saw for shed project	CHQ 0169	(999) (00)	999 00	4368 68
10-05-2024	Offerings (sun services) April		840 00		5208 68
10-05-2024	Heorhii Tumanov (Ukrainian Family Gift)	CHQ 0170		600 00	4608 68
20-05-2024	Offering - [REDACTED]	BACS	60 00		4668 68
30-05-2024	Offering - [REDACTED]	BACS	200 00		4868 68
03-06-2024	Portgordon Hall rent (April)	CHQ 0171		260 00	4608 68
05-06-2024	Close Finance liability Ins (Ukrainian	D/D		86 45	4522 23
11-06-2024	Heorhii Tumanov Family Gift)	CHQ 173		400 00	4122 23
18-06-2024	Offering - [REDACTED]		60 00		4182 23
27-06-2024	Offerings - [REDACTED] (May)		627 00		4809 23
01-07-2024	Offering - [REDACTED]	BACS	200 00		5009 23
05-07-2024	Exp [REDACTED]		20 00		5029 23
05-07-2024	Close Finance liability Insurance	D/D		86 45	4942 78
12-07-2024	Portgordon Hall rent	CHQ 0174		360 00	4582 78
18-07-2024	Offering - [REDACTED]	BACS	60 00		4642 78
22-07-2024	Offering - [REDACTED]		200 00		4842 78
5-08-2024	Close Finance liability Insurance	D/D		86 45	4756 33
19-08-2024	Offering - [REDACTED]	BACS	60 00		4816 33
30-08-2024	Offerings (June + July)		674 50		5490 83
3-09-2024	Offering - [REDACTED]	BACS	200 00		5690 83
18-09-2024	Offering - [REDACTED]		60 00		5750 83
24-09-2024	Portgordon Hall rent (July + Aug)	CHQ 0175		360 00	5390 83
27-09-2024	Heorhii Tumanov Family Gift)	CHQ 0176		400 00	4990 83
01-10-2024	Offering - [REDACTED]	BACS	200 00		5190 83
18-10-2024	Offering - [REDACTED]		60 00		5250 83

			Income	Expenditure	Cash at Bank
22-10-2024					
22-10-2024	offerings (Sundays - Aug+Sept)		670 75		5921 58
29-10-2024	offerings (Sundays - Oct)		460 00		6381 58
01-11-2024	offering [REDACTED]	BACS	200 00		6581 58
05-11-2024	Close Financial Liability Insurance	DD		87 57	6494 01
12-11-2024	[REDACTED] (Christmas Leaflets for church)	Cheq 0179		130 00	6364 01
15-11-2024	Entry to Holy Life Challenge Bus	Cheq 180		500 00	5864 01
18-11-2024	offering - [REDACTED]	BACS	60 00		5924 01
02-12-2024	offering [REDACTED]	BACS	200 00		6124 01
05-12-2024	Close Financial Liability Insurance	DD		87 57	6036 44
06-12-2024	William Grant + Son (wgs local giving)	BACS	500 00		6536 44
10-12-2024	[REDACTED] (renewed vision - com)	Cheq		179 02	6357 42
12-12-2024	Pro presenter Upgrade + subscribe	Cheq 0181			
12-12-2024	Portgordon Hall rent (Sept + Oct)	Cheq 0177		360 00	5997 42
18-12-2024	offering - [REDACTED]	BACS	60 00		6057 42
18-12-2024	William Grant + Son giving)	BACS	500 00		6557 42
19-12-2024	Offerings Sun - Nov		320 00		6877 42
31-12-2024	(Ukrainian) Heorhii Tumanov Family gift	Cheq 0178		200 00	6677 42
31-12-2024	(Ukrainian) Heorhii Tumanov Family gift	Cheq 183		400 00	6277 42
06-01-2025	offering - [REDACTED]		200 00		6477 42
06-01-2025	Close Financial Liability Insurance	DD		87 57	6389 85
07-01-2025	(funeral fees) Portgordon Pucco	Cheq 0184		570 00	5819 85
14-01-2025	Portgordon Hall - rent - Nov	Cheq 182		180 00	5639 85
20-01-2025	offering [REDACTED]	BACS	60 00		5699 85
23-01-2025	offerings - Sun - Dec		405 00		6104 85
03-02-2025	offering [REDACTED]	BACS	200 00		6304 85
05-02-2025	Close Financial Liability Insurance	DD		87 57	6217 28
10-02-2025	(Ukrainian) Heorhii Tumanov Family gift	Cheq 186		200 00	6017 28
10-02-2025	(Ukrainian) Heorhii Tumanov Family gift	Cheq 185		200 00	5817 28
18-02-2025	offering - [REDACTED]	BACS	60 00		5877 28
26-02-2025	Portgordon Hall - rent - Dec	Cheq 0185		250 00	5627 28
26-02-2025	Portgordon Hall - rent - Jan	Cheq 187		200 00	5427 28
28-02-2025	offerings - Sun (Jan)		400 00		5827 28

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10-12-2025

			Income	Expenditure	Cash at Bank
03-02-2025	offering -	BAL	200 00		6027 28
03-02-2025	close Finance Liability Insurance	DD		87 57	5939 71
18-03-2025	offering	BAL	60 00		5999 71
31-03-2025	offering - Sun - Feb		400 80		6400 51
01-04-2025	offering -	BAL	200 00		6600 51
03-04-2025	Portgordon Hall rent - Feb	CHQ 0189		200 00	6400 51
07-04-2025	offering - Sun		460 00		6860 51
07-04-2025	close Finance Liability Insurance	DD		87 57	6772 94
09-04-2025	offering -	BAL	100 00		6872 94
17-04-2025	CCLL Licence renewal	CHQ 0190		194 00	6678 94
22-04-2025	offering	BAL	60 00		6738 94
29-04-2025	offering - Sun - April		260 00		6998 94
29-04-2025	Heorhii Tumanov Family Gift (Ukrainian)	CHQ 192		200 00	6798 94

9758 05 10433 24 6798 94

Breakdown

offerings
other (Exp dep diff)
William Grant + Son gifts
opening cash at bank

Income	Expenditure	Cash at bank
8738 05		
20 00		
1000 00		
7474 13		

Hall rents
liability Insurance
Christmas leaflets
CCLL Stream Licence
Loan (S Mulholland)
Pro presenter Upgrade
Gift for shed
Gifts Moray Life Challenge
Ukrainian Family Gift
Portgordon Pieces (funeral tea)

Income	Expenditure	Cash at bank
	2390 00	
	871 22	
	130 00	
	194 00	
	2000 00	
	179 02	
	999 00	
	500 00	
	2600 00	
	570 00	
17232 18	10433 24	6798.94

MORAY LIFE CHALLENGE OUTREACH BUS 04-09-24 - 30-04-25

			Income		Expenditure		Cash at Bank
04-09-2024	Opening balance		0 00				0 00
04-09-2024	Gift - [REDACTED]	BACS	50 00				50 00
23-09-2024	Donation - Riverside Church	BACS	2138 72				2188 72
21-10-2024	DVA Vehicle Tax	DEB			Donation Vehicle Tax 335 00		1853 72
23-10-2024	Teen Challenge Sunnybrae (Fee)	FPO	100 00		100 00		1753 72
04-11-2024	Buckie Christmas Cracker Donation	FPO			100 00		1653 72
04-11-2024	Tesco Pay @ Pump Fuel	DEB			30 03		1623 69
14-11-2024	Gift from Portglen Community Church	CUG DEP	500 00				2123 69
15-11-2024	Bus Insurance Kingdom Bank	FPO			1787 16		336 53
25-11-2024	Gift - [REDACTED]	FPI	100 00				436 53
27-11-2024	Vodafone Ltd Phone for [REDACTED]	DEB			129 00		307 53
09-12-2024	Gift - [REDACTED]	FPI	50 00				357 53
13-12-2024	Gift - [REDACTED]	FPI	300 00				657 53
16-12-2024	Toxana - meal for volunteers	DEB			72 90		584 63
23-12-2024	Gift - [REDACTED]	FPI	50 00				634 63
06-01-2025	Gift - [REDACTED]	FPI	50 00				684 63
13-01-2025	Gift - [REDACTED]	FPI	1000 00				1684 63
20-01-2025	Gift - [REDACTED]	FPI	50 00				1734 63
22-01-2025	Teen Challenge UK (Fee)	FPO			75 00		1659 63
04-02-2025	Gift - [REDACTED]	FPI	50 00				1709 63
11-02-2025	kit for Battery	FPO			96 21		1613 42
17-02-2025	Tesco Filling station (fuel)	DEB			50 00		1563 42
17-02-2025	Gift - [REDACTED]	FPI	50 00				1613 42
03-03-2025	Gift - [REDACTED]	FPI	50 00				1663 42
17-03-2025	Tesco Filling station (fuel)	DEB			50 00		1613 42
17-03-2025	Gift - [REDACTED]	FPI	50 00				1663 42
31-03-2025	Gift - [REDACTED]	FPI	50 00				1713 42
14-04-2025	Gift - [REDACTED]	FPI	50 00				1763 42
22-04-2025	Auto Clean Bus Wash	DEB			20 00		1743 42
24-04-2025	[REDACTED] (fuel payments)	FPO			50 00		1693 42
28-04-2025	Christmas cracker Donation	FPO			100 00		1593 42
28-04-2025	Gift - [REDACTED]	FPI	50 00				1643 42

			Income		Expenditure	Cash at Bank
29-04-2025	Gift-Baptist Ladies Group	FPI	100 00			1743 42
30-04-2025	Vistaprint CD	DEP			57 84	1685 58
			<u>4738 72</u>		<u>3053 14</u>	<u>1685 58</u>

Breakdown	Income	Expenditure	Cash at bank
Gifts/Donations	4738 72	Vehicle T	
Vehicle Tax		335 00	
Ten challenge rehab fees		175 00	
Christmas kracker Donation		200 00	
Fuel		180 03	
Bus Insurance		1787 16	
Phone for bus (vodafone)		129 00	
Meal for volunteers (Toscana)		72 90	
Kit for replacing battery		96 21	
Bus wash		20 00	
vista print CD		57 84	
	<u>4738 72</u>	<u>3053 14</u>	<u>1685 58</u>

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10-12-2025