

OUTREACH COMMUNITY CHURCH SCIO
TRUSTEES' REPORT for YEAR ENDED 31st MARCH 2025

The Trustees present their report together with the Financial Statements for the year ended 31st March 2025.

Constitution and Governance

The charity constituted as Outreach Community Church SCIO (SC053319) was established for the purpose of transferring the operations, assets, and liabilities of an existing charity, Outreach Community Church Ltd (SC040467), into this new legal structure. The transfer was intended to take place during the reporting period; however, the operational transfer had not yet been completed by the end of the financial year. As a result, no charitable activities were carried out during this period.

The charity is managed by a Board of Trustees who meet regularly and oversee compliance, governance, and strategic planning, consistent with the SC040467 charity.

Appointment of Trustees

Trustees have been appointed in terms of the constitution, and they include:

1. Mrs Mary Thomson, Chairperson
2. Mrs Lorraine Darlow, Secretary
3. Mrs Pauline Cameron, Treasurer
4. Mr Caleb Cochrane
5. Mr Craig Rutherford

The Objects of OCC SCIO

The purposes of the charity are for the advancement of education, the advancement of religion, and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. The objects of the charity are for the benefit of the public and include:

1. to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
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 including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit;
3. 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 may think fit.

Although the charity number was established during the reporting year, **no activities directly related to its charitable purposes were undertaken**, as the planned transfer from the preceding charity remained in progress.

Trustee Training

All Trustees have participated in induction as part of the previous charity and are encouraged to attend appropriate training opportunities, which will facilitate the undertaking of their role

and inform their contribution to the work of existing charity OCC Ltd which will become the operations of this charity OCC SCIO. A variety of learning has been available including webinars, network events and conferences, including safeguarding training.

Organisational Structure

The Trustees administer the Charity and usually meet six times per year, additionally if needed, and in smaller groups where further work is required from particular individuals. Ongoing communication by e-mail or messaging is maintained to contribute to the administration and oversight of the charity.

Financial Review

As no charitable operations had commenced, income and expenditure were minimal during the year. The charity did not receive any donations, grants, or income associated with charitable activity.

Bank Account Activity

Although the charity did not undertake charitable work, the trustees were required to ensure the charity's bank accounts remained active and compliant with the bank's requirements. The banking provider required the accounts to be used periodically to avoid closure. As a result, the trustees authorised limited transactions through the accounts.

Specifically, employee tax liabilities owed to HMRC relating to staff employed by the existing charity were paid from the new charity's bank account after the corresponding funds were transferred from the existing charity. This administrative step ensured:

- The accounts remained active and in good standing.
- Payments to HMRC were processed efficiently while the transfer between the two charities was being organised.

The total value of these transactions amounted to <£2,000, and the total figure transferred in and paid out has been detailed in the accompanying accounts. The charity did not incur any other material income or expenditure during the year.

The year-end reserves are therefore reflective of a charity that has not yet commenced operations.

Reserves Policy

The trustees' intention is to maintain sufficient reserves to ensure stability once charitable operations begin. Because the charity had not commenced activities, no designated or restricted funds were created during the year. All funds held at year end remain unrestricted and are intended to support the operational transfer in the next financial year.

Risk Management

The trustees have considered the key risks associated with the upcoming transfer of operations and have taken reasonable steps to mitigate them, including ensuring proper governance, financial controls, and compliance with OSCR requirements.

Plans for the Future



The primary focus for the coming year is the completion of the transfer of all activities, staff, assets, and responsibilities from the existing charity to this new entity. Once the transfer is finalised, the charity will begin delivering its full programme of charitable activities in line with its stated purposes.

Trustees' Responsibilities

The trustees are responsible for ensuring the charity complies with relevant legislation, maintains accurate financial records, and prepares its annual accounts in accordance with OSCR requirements. The trustees confirm that they have met these obligations during the financial year.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	PAULINE CAMERON	CALEB COCHRANE
Position (e.g. Chair)	TREASURER	TRUSTEE
Date	07/02/2026	07/02/2026

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name						
Registered charity number	SC						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
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> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed**:						Date:	
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**

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	April	2024		31	March	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					-	
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	1,930				1,930	
A1 Sub total	1,930	-	-	-	1,930	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,930	-	-	-	1,930	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,798				1,798	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	1,798	-	-	-	1,798	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,798	-	-	-	1,798	-
Net receipts / (payments)	132	-	-	-	132	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	132	-	-	-	132	-

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					-	
	Surplus / (deficit) shown on receipts and payments account	132				132	
						-	
	Cash and bank balances at end of year	132	-	-	-	132	-
	(Agree balances with receipts and payments account(s))						

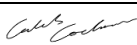
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

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

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

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

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

Signature*	Print Name	Date of approval
	Caleb Cochrane	07/02/2026
Pauline Cameron	Pauline Cameron	07/02/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
---------------------------------	--	----------

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
-----------------------------	---	----------

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

--

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
Receipts						
Donations					-	
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					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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					-	
Sub total					-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total					-	-
Total receipts					-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total					-	-
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					-	-
Nature and purpose of funds						