ARBROATH COMMUNITY CHURCH

Charity No: SC018325

Receipts and Payments Account for the year ending 31 March 2026

J G Middleton
Coupar Angus Business Centre
8 Union Street
Coupar Angus
PH13 9AE

ARBROATH COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2026

The Trustees present their annual report and unaudited accounts for the year ended 31st March 2026.

Charity Name:	Arbroath Community Church
Registered Charity Number	SC018325
Address	52 High Street Arbroath Angus DDII IAW
Trustees	Ian Stillwell Alison Stillwell Janette Webster Alan Webster Treasurer
Bank	Royal Bank of Scotland PLC Arbroath Branch Brothock Bridge Arbroath DDII INP
Independent Examiner	J G Middleton Union Bank House Carlton Street Coupar Angus Perthshire PH13 9AH

Governing document
The charity is administered in accordance with its constitution.

Recruitment and appointment of trustees
The trustees are elected from and by the members of Arbroath Community Church at the Annual General Meeting and hold office for one year.

Objectives
The Church's objects are the advancement of the Christian faith primarily in Arbroath and also throughout Scotland and the rest of the world by all means consistent with the teachings of the Christian Bible including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty and other social needs.

The Arbroath Community Church

Charity No: SC018325

General Fund: Receipts and Payments Account for the Year Ending 31st March 2026

	2026		2025	
	£		£	
Receipts				
Offerings - Open		0.00		0.00
Gift Aid Rebate		0.00		0.00
Offerings - Gift Aid		0.00		0.00
Bank Charges Refunded		0.00		0.00
		0.00		0.00
Loan Repayment - Berea Trust		0.00		0.00
		0.00		0.00
Payments				
Donations	2930.00		2930.00	
Miscellaneous	0.00		0.00	
Office Expenses	0.00	2930.00	0.00	2930.00
Surplus/(Deficit) for Year		**(£2,930.00)**		**(£2,930.00)**

Notes to the Accounts - For the year ended 31st March 2026

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purposes 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 day-to-day running of the Church.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Church received no restricted funds.

Related party transactions

No member of the trustees or any person connected to a trustee has received any remuneration during the year.

	Grants & Donations	
	2026	2025
Ervin Dorschler	2400.00	2400.00
Tear Fund	120.00	120.00
Care For Life	180.00	180.00
Hope For Justice	180.00	180.00
Good News for Everyone	50.00	50.00
Total	**£2930.00**	**£2930.00**

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2026

Activities and Future Plans

The Trustees continue to meet once or twice a year and keep in contact by phone. We continue to provide regular financial support to Tear Fund and make annual donations to Hope For Justice and Caring For Life. Ervin Dorschler sadly died at the end of January 2026 and the trustees have agreed to continue to support his widow financially.

At the AGM the Trustees rejected the Trustees Proposals regarding the future of the charity but agreed to consider the following two options in the early part of 2026:

A. To close down Arbroath Community Church and dispose of the remaining funds.
B. To set up a new Scottish Incorporated Charitable Organisation and the close down ACC and transfer the remaining funds to the new charity.

This meeting was delayed until May 2026 and after substantial discussion it was agreed that we would make no changes to the charity at this time but continue to support the organisations and individuals we currently support. This decision will be kept under review. It was recognised that ACC has sufficient funds to continue to support our current beneficiaries for another 2 or 3 years.

Financial review and reserves

There was a net surplus arising for the year of £9568.51

The total of funds in hand at 31st March 2026 are as stated below:-

Summary	**General Fund**
As at 31st March 2025	12,498.51
Deficit for year	(2930.00)
As at 31st March 2026	**£9568.51**

Signature ..... **Treasurer**: Alan Webster

Date 25/09/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS FOR THE YEAR 1ST APRIL 2025 TO 31st MARCH 2026

I report on the accounts of the Arbroath Community Church for the year to 31st March 2026

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)(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.

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 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.

Signed ..... **Date** ...10.March.2026

Name J G Middleton
Union Bank House
Carlton Street
Coupar Angus
PH13 9AH