

REGISTERED COMPANY NUMBER: SC277902 (Scotland)
REGISTERED CHARITY NUMBER: SC036182

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Revive Community Church

Anne McLennan
Landfall
Findon
Portlethen
Aberdeenshire
AB12 3RL

Revive Community Church

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for the Year Ended 31 December 2025

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Revive Community Church

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is the preaching of the Christian Gospel. The Church is based in the centre of Peterhead, and is actively involved in ministering the truth of the Gospel with a desire to impact the community and the nations of the world through the demonstration of love and acceptance.

The church is known and respected in the community and beyond, and has a heart to work actively with churches and ministries locally, nationally and internationally.

Revive Community Church

Report of the Trustees

for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Significant activities

Revive Community Church is a family church located in the centre of Peterhead. It seeks to minister the truth of the gospel through the demonstration of love and acceptance within the local community and wider region alike. The Church remains unaffiliated with any particular denomination. It favours a relational approach with likeminded ministries in both the UK and internationally building trust, confidence and thus increasing resources. Networking with pastors and leaders from within these ministries offers all parties shared support and accountability.

During the year several international ministry trips took place including a conference in Arizona attended by the Pastors and a mission trip to Africa where the Pastors visited Lome, Togo and were hosted by Eglise du Ministere de la Foi, Casablanca. A donation was made to the Mercy House Orphanage in Lome and funds were also donated to provide a generator to assist a village church with no electricity supply. The trip then continued to Hohoe in the Volta Region of Ghana where the Pastors were hosted by Holy Ghost and Fire Ministries. Pastors from Bethany Church, Manchester orchestrated the trip and accompanied the Revive Community Church Pastors.

Trips were made within the UK to conferences and gatherings in Brighton, Worthing, Manchester, Southampton and London. Closer to home a week long prayer retreat was held at Cortes House hosting pastors from England and the US. Local conferences and events at the church included visits from pastors from Worthing and Manchester, special meals, craft nights, movie nights, a summer BBQ, a lady's night and various Christmas and New Year celebrations.

Weekly coffee mornings have continued to be very popular within the church with visitors regularly accompanying church members. The art club continues to prove popular with a variety of ages attending, some with learning difficulties. Weekly study groups run by the Senior Pastor are well attended by church members who enjoy the benefits of a more in-depth level of teaching.

Membership of the church and attendees at Sunday morning services remained fairly consistent during the year. The children's ministry continues to cater for pre school age children through to the end of primary school - this facility is available for the duration of the main sermon giving children the opportunity to learn and understand the bible through craft activities, story and play. The weekly Sunday services are followed by a light buffet lunch where most of the congregation gather for food, fun and fellowship in a welcoming and hospitable atmosphere. Visiting children and adults are always welcome.

The Pastors continue to meet with members who seek counselling and ministry, and provide physical, emotional and spiritual support to those in need within the church community both at their home and at the much improved church premises. The church building has continued to undergo further significant renovation work over the last twelve months. The installation of a new central heating system was completed with a gas boiler fitted to replace the outdated oil fuelled boiler with hot air convactor vents. New heaters and radiators have been fitted to work in conjunction with the new boiler. The majority of the renovations and building work to the main hall and Sunday school rooms has now been completed with remodelling of the ladies and men's toilets in progress and separate disabled toilet facilities have been added which are fully operational. There are still some areas that require attention and some projects still to address but the renovations are almost complete and have substantially improved the structure and functionality of the premises.

Locally the church has continued to run and support community groups. Going forward the Church is planning to serve the town on a greater level and provide the people of Peterhead with a safe, warm and friendly place to come and pursue their various interests. As work is completed within the church building and new areas are ready for use there will be an increase in the services the church can offer to the community and beyond. Revive Community Church looks forward to a future where it can provide a greater variety of groups and activities designed to facilitate people of all ages and abilities.

Revive Community Church

Report of the Trustees

for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Financially the church has been fortunate to receive regular donations from its membership. General donations are up by over £12,000 compared to the previous year while Gift Aid receivable is almost £1,000 lower. During the current year renovations have been partly funded from retained reserves brought forward. As renovations are substantially complete these costs should be much lower going forward. Renovation costs that extend the useful life of the building, increase its value or adapt it for a different use have been capitalised in the accounts. Renovation costs that are considered routine maintenance or repairs that do not significantly increase the buildings value have been expensed.

Expenditure on charitable activities was largely comparable with the previous year. Hospitality, events, mission and conference costs, and related travel costs, were higher compared to the previous year as the Pastors visited a number of overseas ministries and conferences, and also held a week long conference for visiting Pastors, providing them with hospitality and accommodation. The Pastors salaries have remained the same throughout the year however, changes in legislation mean that from April 2025 the charity qualifies as an eligible employer and can claim Employment Allowance, reducing its' Employers National Insurance liabilities to nil. The net deficit for the year was £19,428 (2024 deficit of £26,385) and retained unrestricted reserves at 31 December 2025 were £242,903 which the Trustees consider will allow the charity to meet its objectives for the foreseeable future including the residual structural renovation work planned to enhance the church building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Revive Community Church (formerly Kairos Christian Outreach Centre, Peterhead) was granted a certificate of incorporation as a private company on 5 January 2005. The charity is governed by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

To carry out its work the church seeks to appoint effective and appropriate individuals as trustees. The Senior Pastor receives a salary and housing benefits, and his wife receives a salary for her role as company secretary. She is also active in many other areas of management within the church such as running events and dealing with administrative matters. All other trustees give their time voluntarily and receive no remuneration or other benefits.

The appointment and re-election of trustees is made in accordance with the Articles of Association, with training and development as necessary to ensure the church continues to comply with OSCR, Companies House and other regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC277902 (Scotland)

Registered Charity number

SC036182

Registered office

Constitution Street
Peterhead
Aberdeenshire
AB42 1SE

Revive Community Church

Report of the Trustees
for the Year Ended 31 December 2025

Trustees

Mr Peter French
Rev Duncan Wyllie
Mr Anthony Michael Spriggs (resigned 23.1.26)
Mrs Sharon Wyllie
Ms Paula Marie Coatesworth
Mrs Charlotte Rebecca Dalgarno

Company Secretary

Mrs Sharon Wyllie

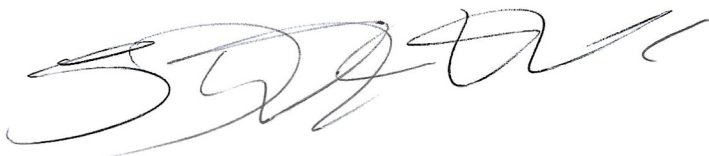
Independent Examiner

Anne McLennan
Anne McLennan
Landfall
Findon
Portlethen
Aberdeenshire
AB12 3RL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 September 2026 and signed on its behalf by:

Mrs Sharon Wyllie - Trustee

A handwritten signature in black ink, appearing to be 'S. Wyllie', written in a cursive style.

Independent Examiner's Report to the Trustees of
Revive Community Church

I report on the accounts for the year ended 31 December 2025 set out on pages six to thirteen.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

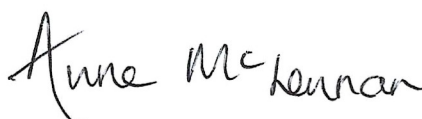
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



Anne McLennan
The Institute of Chartered Accountants of Scotland

Anne McLennan
Landfall
Findon
Portlethen
Aberdeenshire
AB12 3RL

29 September 2026

Revive Community Church

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		90,407	79,137
Investment income	2	277	819
Total		<u>90,684</u>	<u>79,956</u>
EXPENDITURE ON			
Charitable activities			
Charitable expenses		<u>110,112</u>	<u>106,341</u>
NET INCOME/(EXPENDITURE)		(19,428)	(26,385)
RECONCILIATION OF FUNDS			
Total funds brought forward		262,331	288,716
TOTAL FUNDS CARRIED FORWARD		<u><u>242,903</u></u>	<u><u>262,331</u></u>

The notes form part of these financial statements

Revive Community Church

Balance Sheet

31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	7	219,815	218,469
CURRENT ASSETS			
Debtors	8	14,722	13,466
Prepayments and accrued income		2,654	2,472
Cash at bank and in hand		9,328	30,655
		<u>26,704</u>	<u>46,593</u>
CREDITORS			
Amounts falling due within one year	9	(3,616)	(2,731)
NET CURRENT ASSETS		<u>23,088</u>	<u>43,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>242,903</u>	<u>262,331</u>
NET ASSETS		<u>242,903</u>	<u>262,331</u>
FUNDS	10		
Unrestricted funds		<u>242,903</u>	<u>262,331</u>
TOTAL FUNDS		<u>242,903</u>	<u>262,331</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Revive Community Church

Balance Sheet - continued
31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and were signed on its behalf by:

Mrs Sharon Wyllie - Trustee

A handwritten signature in black ink, appearing to be 'S. Wyllie', written in a cursive style.

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Revive Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. INVESTMENT INCOME

During the year the church received HMRC interest of £277 (2024 - £819) on Gift Aid received.

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Independent Examiner	704	664
Depreciation - owned assets	20,047	16,122
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.25	31.12.24
	£	£
Trustees' salaries	29,400	29,400
Trustees' social security	493	1,481
	<u> </u>	<u> </u>
	29,893	30,881
	<u> </u>	<u> </u>

Trustees' expenses

The senior pastor was paid a salary of £23,400 (2024 - £23,400). During the year he and his wife also received £6,362 (2024 - £6,362) housing allowance and £5,593 (2024 - £6,036) towards manse utility costs.

The senior pastor's wife was paid a salary of £6,000 for company secretarial services provided during the year. She is also active in many other areas of church. No other trustees received any salary or benefits and no pension contributions were paid for any trustee.

Travel and other expenses incurred by trustees in carrying out their duties were reimbursed to them during the year.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Trustees	5	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Revive Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	79,137
Investment income	819
Total	<u>79,956</u>
EXPENDITURE ON	
Charitable activities	
Charitable expenses	<u>106,341</u>
NET INCOME/(EXPENDITURE)	(26,385)
RECONCILIATION OF FUNDS	
Total funds brought forward	288,716
TOTAL FUNDS CARRIED FORWARD	<u><u>262,331</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2025	127,084	128,097	9,955	9,068	274,204
Additions	-	20,653	740	-	21,393
At 31 December 2025	<u>127,084</u>	<u>148,750</u>	<u>10,695</u>	<u>9,068</u>	<u>295,597</u>
DEPRECIATION					
At 1 January 2025	15,886	30,324	6,630	2,895	55,735
Charge for year	2,541	13,702	1,862	1,942	20,047
At 31 December 2025	<u>18,427</u>	<u>44,026</u>	<u>8,492</u>	<u>4,837</u>	<u>75,782</u>
NET BOOK VALUE					
At 31 December 2025	<u>108,657</u>	<u>104,724</u>	<u>2,203</u>	<u>4,231</u>	<u>219,815</u>
At 31 December 2024	<u>111,198</u>	<u>97,773</u>	<u>3,325</u>	<u>6,173</u>	<u>218,469</u>

Revive Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	14,722	13,466
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	311	1,372
Accrued expenses	3,305	1,359
	<u> </u>	<u> </u>
	3,616	2,731
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	262,331	(19,428)	242,903
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	262,331	(19,428)	242,903
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	90,684	(110,112)	(19,428)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	90,684	(110,112)	(19,428)
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	288,716	(26,385)	262,331
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	288,716	(26,385)	262,331
	<u> </u>	<u> </u>	<u> </u>

Revive Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	79,956	(106,341)	(26,385)
TOTAL FUNDS	<u>79,956</u>	<u>(106,341)</u>	<u>(26,385)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	288,716	(45,813)	242,903
TOTAL FUNDS	<u>288,716</u>	<u>(45,813)</u>	<u>242,903</u>

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	170,640	(216,453)	(45,813)
TOTAL FUNDS	<u>170,640</u>	<u>(216,453)</u>	<u>(45,813)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Revive Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,558	63,473
Gift aid	14,722	15,664
Sundry income	127	-
	90,407	79,137
Investment income		
HMRC interest receivable	277	819
	90,684	79,956
Total incoming resources		
EXPENDITURE		
Charitable activities		
Trustees' salaries	29,400	29,400
Trustees' social security	493	1,481
Sundries	235	1,098
Children & Youth	9	43
Gifts	4,950	5,089
Ministry expenses	3,250	3,501
Office costs	1,018	236
Accountancy costs	355	345
Heat & light	4,157	2,284
Insurance	2,629	2,464
Premises maintenance	7,604	14,800
Pastor's housing allowance & utility costs	11,955	12,399
Legal & professional fees	81	48
Telephone & internet	979	1,521
IT costs	1,222	874
Hospitality	2,672	2,364
Missions, conferences & travel	14,816	11,242
Events	3,069	-
Depreciation of tangible fixed assets	20,048	16,121
	108,942	105,310
Support costs		
Finance		
Bank charges	466	367
Governance costs		
Independent Examiner	704	664

This page does not form part of the statutory financial statements

Revive Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Total resources expended	110,112	106,341
Net expenditure	(19,428)	(26,385)

This page does not form part of the statutory financial statements