

Stranraer Community Church

**Accounts For The Year Ended
31 March 2026**

Charity No SC039102

Prepared By:

Evelyn Anderson Book-keeping Services
9E Dunbar Court
Stranraer
DG9 7ES

September 2026

Stranraer Community Church

Trustees

Joseph Kim
Eunhye Kim
Harry Thomson

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

Church Address

Stranraer Community Church
Church Street
Stranraer
DG9 7JG

Principal Office

Stranraer Community Church
Church Street
Stranraer
DG9 7JG

STRANRAER COMMUNITY CHURCH
Receipts & Payments Account
For The Year Ended 31 March 2026

RECEIPTS	Notes	2026	2025
Donations received	1	11706.33	2871.00
Weekly offerings	2	<u>9467.00</u>	<u>2301.07</u>
TOTAL RECEIPTS		21173.33	5172.07
 PAYMENTS			
For Charitable Activities:			
Wages	3	12385.00	
Insurance		1531.27	997.10
Heat & Lighting		1956.92	1658.65
Telephone & Internet		288.24	429.98
Accountant Fees		160.00	120.00
Food & Sundry Expenses	4	2079.25	1004.02
Repairs			175.00
Postage & Stationery		2.55	2.30
Gifts to church members	7	121.59	45.23
Sunday school expenses	5	341.68	
Motoring Expenses			140.25
Donation to Paul Kim	6	500	
Refuse collection		33.60	
Bank Charges		<u>55.28</u>	<u>42.00</u>
TOTAL PAYMENTS		19455.38	4614.53
 TOTAL SURPLUS FOR THE YEAR		 <u>£1717.95</u>	 <u>£557.54</u>

STRANRAER COMMUNITY CHURCH

Statement of Balances

As At 31 March 2026

Bank Balances:

Opening balance- Current A/c	552.48
Cash In Hand	117.99
Net Surplus For The Year	<u>1,717.95</u>
	<u>£2,388.42</u>

Closing Balance – Current A/c	2,386.66
Cash In Hand	<u>1.76</u>
	<u>£2,388.42</u>

Approved by the Trustees on 27/09/2026.....

STRANRAER COMMUNITY CHURCH

Notes to the Accounts

For The Year Ended 31st March 2026

1. Donations were received throughout the year and paid directly into the bank :
Regular monthly payments from J Kim totalling £2377, from London Gospel Church Totalling £5300 and from Abraham Kim totalling £256 were received.
A donation of £300 was received from Kim Wi Sik , there were several from Gospel Outr (a Korean church in the United States) totalling £3217.35, and £255.98 was received from Los Angeles (a Korean Church in Los Angeles, USA) .
2. The weekly offerings received in cash at the church have all been credited to the bank.
The figure is substantially higher than last year due to the Church being used more than in previous years and increased numbers in the congregation attending Church. The church now has meetings on Wednesdays & Fridays, including worship, bible study and Korean language classes. The church is open every Sunday from morning until evening for Sunday worship, Sunday school and music school for the children.
3. Pastor Paul Kim received £1000 per month salary from The Church during the year. He oversees the work of the church, preaches and carries out the pastoral ministry. As with other churches the pastor would normally receive remuneration for his work. However, for the past few years, membership was very small and offerings were not sufficient for the church to be able to pay any monies. As offerings & donations have increased then the church is now able to pay a small salary.
4. Utility costs and food & sundries are higher this year. This is to be expected due to the Church being used more and with increased numbers attending.
5. Sunday school was started last year by Pastor Kim and the expenses are for new books, equipment, craft materials etc bought for the kids to use.
6. The Church members agreed to pay Pastor Paul Kim the sum of £500 in way of financial support towards his missionary visit to Cameroon, Africa.
7. Gifts to Church members are small birthday gifts, given particularly to members who are experiencing financial difficulties. The gifts are modest and intended as part of pastoral care and support for church members.

**Independent Examiners Report
To the Trustees of
Stranraer Community Church**

Charity No SC039102

I report on the accounts of the charity for the year ended **31 March 2026** set out on pages 3 and 4.

Respective responsibility 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) 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 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 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.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Evelyn Anderson Book-keeping Services
9E Dunbar Court
Stranraer
DG9 7ES

08/09/2026