

Fernielea Christian Assembly

Trustees' Annual Report and Accounts

**For the Year ended
31 December 2025**

Contents

Trustees' annual report	2
Receipts and payments account	4
Statement of balances	5
Notes to the accounts	6
Independent Examiner's Report to the Trustees of Fernielea Christian Assembly	7

Trustees' Annual Report

INTRODUCTION

This report and accounts have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006, in particular Schedule 2. The report describes the work of Fernielea Christian Assembly at Fernielea Gospel Hall, Summerhill Terrace, Aberdeen, for the year to 31 December 2025. The Trust is registered with the Office of the Scottish Charity Regulator and is recorded on the list of Scottish Charities – No SC006896.

CONTACT ADDRESS

Fernielea Christian Assembly,
c/o Ronald Holden
11 Woodcroft Grove
Aberdeen
AB22 8WZ

CURRENT TRUSTEES

Paul Coxall (Chairman)
Kevin Deans
Ronald Holden (Secretary)
Bogi Vang

GOVERNING DOCUMENT & CHARITABLE PURPOSES

The Trust was established under the terms of a Deed of Trust registered on 11 April 1966, and describes the said Assembly as *Christians who gather in the name of the Lord Jesus Christ for the Breaking of Bread on the first day of each week and holding meetings for prayer, exposition of the scriptures and edification of Believers and for the proclamation of the Gospel setting forth the propitiatory work of Jesus Christ as the only ground for reconciliation with God.*

ACTIVITIES

Fernielea Christian Assembly is an independent, non-denominational, Christian group which meets at Fernielea Gospel Hall, Summerhill Terrace, Aberdeen. As a group, the Church seeks to follow the teaching of the New Testament for the conduct of local churches, or assemblies, and as individuals the members seek to adhere to the teaching of scripture in their own lives.

As a Church, Fernielea Christian Assembly gives sustenance to Christians and provides a context in which they can fulfil their spiritual service for Jesus Christ. The work of the Church falls into two principal threads:

1. To provide an environment of teaching, shepherding, support and fellowship for Christians who have accepted Jesus Christ, the Son of God, as their Saviour and Lord and who seek to serve Him in their lives from day to day; and
2. To evangelise to those who are not Christians, declaring the message of the Gospel as set out in the New Testament.

The work carried out in evangelism included the following, focused, elements:

1. Sunday School for children up to eleven years of age;
2. Activity club for children of primary school age;
3. Activity club for children in the P6-S4 age band;
4. Mothers and Toddlers group;
5. Community drop-in café;
6. Social visits to local Care Homes; and
7. Literature distribution in the surrounding community.

Income is realised through the gifts of the members, either directly through free will offerings, or indirectly through charities and Give-As-You-Earn (GAYE) schemes.

Trustees' Annual Report *(continued)*

During the year, approximately 48% (2024: 54%) of the Charity's expenditure was in the form of gifts to Christian organisations and workers, both overseas and within the UK, while approximately 10% (2024: 20%) of expenditure was incurred in support of evangelism in the local community. Expenditure relating to overheads was 21% (2024: 26%). During 2025, the charity spent £16,241 (2024: £nil) from the Building Fund to purchase new chairs for the church hall and making improvements to the car park.

REVIEW OF FINANCIAL POSITION

The accounts which accompany this report show that the work of the Charity continues to be supported regularly by donations, and no cash flow problems have been encountered. The cash balance at 31 December 2025 is at a sufficient level for the Charity to continue its activities.

CONCLUSION

The Trustees see the activities of Fernielea Christian Assembly as continuing to have relevance for the foreseeable future.

Approved by the Trustees and signed on their behalf:

Bogi Vang

Bogi Vang
Trustee

Ronald Holden

Ronald Holden
Secretary

30 August 2026

Receipts and Payments Account
for the year ended 31 December 2025

		2025				2024
	Note	Assembly Fund £	Building Fund £	Missionary Fund £	Total £	Total £
<i>Receipts</i>						
Gifts and Donations		55,608	15,278	9,190	80,075	69,292
Other Receipts		355	-	-	355	501
Inter-fund Transfer		(26,530)	-	26,530	-	-
Total Receipts		29,433	15,278	35,720	80,431	69,793
<i>Payments</i>						
General Expenditure	2	15,814	16,241	-	32,055	16,422
Outreach Expenditure	3	7,231	-	-	7,231	12,411
Gifts to Missionaries & Organisations		-	-	35,720	35,720	34,351
Total Payments		23,045	16,241	35,720	75,006	63,184
Surplus/(deficit) for the year		6,388	(963)	-	5,425	6,609

Statement of Balances

As at 31 December 2025

	2025				2024
	Assembly Fund £	Building Fund £	Missionary Fund £	Total £	Total £
<i>Bank and Cash in Hand</i>					
Opening Balances	9,531	2,314	-	11,845	5,236
Surplus/(deficit) for the Year	6,388	(963)	-	5,425	6,609
Closing Balances	15,919	1,351	-	17,270	11,845

Approved by the Trustees and signed on their behalf:

Bogi Vang

Bogi Vang
Trustee

Ronald Holden

Ronald Holden
Secretary

30 August 2026

Notes to the Accounts

1 Classification of funds

The Charity distinguishes between the Assembly Fund, the Building Fund and the Missionary Fund. The Assembly Fund is used for maintenance and repairs of the church building and the overheads associated with the Charity. The Building Fund is used for capital expenditure associated with the church building such as building extensions. The Missionary Fund is used only for making donations to missionaries and Christian organisations.

The Assembly Fund falls within the definition of an Unrestricted Fund while the Building Fund and the Missionary Fund fall within the definition of a Restricted Fund.

2 General expenditure

The general expenditure can be analysed as follows:

	2025	2024
	£	£
Equipment	64	13
Catering and cleaning	2,892	3,119
Gas and electricity	6,947	8,066
Insurance	2,371	2,093
Telecommunications	244	233
Repairs and maintenance	1,822	2,343
Miscellaneous	1,474	555
	15,814	16,422

3 Outreach expenditure

The outreach expenditure can be analysed as follows:

	2025	2024
	£	£
Children's work	3,378	8,380
Senior Citizens	354	316
Literature and printing	3,499	1,375
	7,231	12,411

Independent Examiner's Report to the Trustees of Fernielea Christian Assembly

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 6.

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. 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 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 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, or

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

Andrew Park

Andrew Park

Address redacted

30 August 2026