

Huntly Christian Fellowship
Unaudited Financial Statements
30 June 2024

RITSONS

Chartered accountants
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Huntly Christian Fellowship

Financial Statements

Year ended 30 June 2024

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Huntly Christian Fellowship

Trustees' Annual Report

Year ended 30 June 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name Huntly Christian Fellowship

Charity registration number SC048452

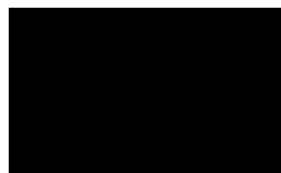
Principal office 58 East Park Street
Huntly
Aberdeenshire
AB54 8JF

The trustees



(Resigned 31 August 2023)

Independent examiner



Structure, governance and management

The Huntly Christian Fellowship registered as a SCIO 12 June 2018.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Objectives and activities

The purposes of the SCIO are the advancement of the Christian faith in accordance with our Basis of Faith, primarily, but not exclusively, within Huntly, Aberdeenshire and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of community facilities; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the SCIO from time to time.

The charity is a church led by elders, the elders are the trustees of the charity and the only members of the charity. People who come to the church regularly are not members of the charity.

Unfortunately, one of our Elders resigned in August 2023 due to ill health. The remaining 3 elders have met throughout the year to discuss the work of the charity and to make decisions on behalf of the charity/church. An AGM was held for this reporting period on 21st October 2024. The minutes of the AGM are available on request.

The church advances the Christian faith by the preaching of the gospel; public worship; organised bible studies; prayer meetings; evangelistic events and by trying to meet needs within the community that we become aware of.

Weekly Sunday morning services were held throughout the year where we sang, prayed and shared God's word from the bible. The children stayed in the services for the first part of the meeting and then went out to Sunday school, where they learned about God through age-appropriate activities, games and discussions. The adults then listened to the sermon and continued to sing and pray.

We have continued to support Scripture Union Scotland throughout the year and have also contributed to our local foodbank and to the Christian Aid Libya Floods Appeal in October 2023.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Achievements and performance

Our weekly bible study groups have continued to take place, one on a Tuesday evening and one on a Thursday evening. These groups provide the opportunity to discuss God's word in more depth and allows the younger members of our fellowship to grow and develop, as well as providing a safe space for people to ask questions and to get to know each other better. We also hold a monthly prayer meeting focused on prayer for the local community.

Our walking groups have also been meeting regularly, with a variety of weekend walks for different abilities, as well as more local evening walks.

A group of women from our Fellowship attended a retreat at Abernethy where they were blessed by worship and teaching over the course of a weekend. A similar event was held in November for men and several of our regular attenders took part in this.

Our young people have continued to attend 'Rooted Moray' youth events at different churches in the wider area, providing them with an opportunity to meet with other young Christians while getting some bible teaching and taking part in worship. They have also had social get-togethers to help the youngsters get to know each other better. This group of teenagers has expanded and between 25 and 30 youngsters from our local area are attending these events. We have supported this by providing transport to and from these events.

We held a baptismal service in August, where 3 people were baptised in the local river.

During the year we held a number of social events, including a barbecue hosted by one of our families and our annual family picnic at a local park.

We also enjoyed serving the local community at a number of events during the year:

- In September we took part in the annual local food/harvest celebration, 'Huntly Hairst', where we provided free crafts for children, offering craft options for different age groups and abilities. The children took part enthusiastically and their parents were grateful for the free activities made available to them.
- In October we held a "Light Night" which was arranged as an alternative to Halloween for primary aged children. There were fun games and crafts provided to entertain them.
- In December we hosted a Christmas Family Service and once again took part in the local Rotary Club's 'Christmas in the Square' event where we served hot drinks and mince pies free of charge.
- " We hosted our second 'Messy Easter' event on Easter Monday for the local community, where we organised a number of fun activities followed by some music, an Easter message and a meal. Our purpose was to present the Easter story in a family-friendly way and was provided free of charge. Around 40 people attended the event and were very appreciative of our efforts.

THE ACCOUNTS - HOW THE MONEY WAS SPENT

General

The total amount carried forward from the previous financial year was £8236.37. The total income (excluding the carried forward total) was £16,388.62. This was up from last year's total of £12,238.32. The total income (including the carried forward donation described above) was £24,624.99. The total expenditure was £10,591.45, up from last year's, which was £7044. The total bank balance at the end of the accounting year was £14,033.54. We have not dropped below the reserve of £1000.00 as previously agreed by the elders.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Achievements and performance *(continued)*

Equipment (£667.87)

To distinguish between 'Equipment' and 'Consumables', our definition of equipment is something we expect to last for 2 years or more. Two stationery items are included in this section as they are for record-keeping and need to be kept for future reference/legal reasons. The most significant purchase in this category was a laptop to be used solely for the work of the fellowship (£499.00). This enables us to have improved levels of confidentiality and greater flexibility when dividing up the administrative work of the fellowship. Otherwise, purchases were all items which are in regular use within the work of the fellowship, including weekly meetings and social events.

Consumables including Sunday School (£652.65)

Main costs within this category relate to refreshments and cleaning materials for Sunday meetings and other fellowship gatherings; Christmas gifts for Sunday School pupils; personal study booklets for homegroup meetings and Children's bibles for Sunday School use. Other items include Sunday School crafts and short-use materials which support our audio-visual presentations. NB: In Column G, a bank card error occurred on 05/04/2024. This is referenced in the spreadsheet and accompanying receipts. The amount (£26.60) was refunded when the error was discovered on 09/05/2024 and totals within this report adjusted accordingly.

Hall Hire (£3,029.84)

The Linden Centre (weekly services and Messy Easter event) - £3004.84
OAP Hall (Light Night event) - £25

Advertising (£22.00)

This represents our annual fee for being listed on the 'Find A Church' website which is paid by direct debit. There were no local advertising costs as all our announcements were made via our WhatsApp Group, Facebook account, through our website or by email.

Gifts (£615.00)

These included gift vouchers & flowers to acknowledge & celebrate significant events in the lives of fellowship members (£215.00) and a donation of £400.00 to our local foodbank. NB: Baptismal gifts in this reporting period were paid for privately from personal giving.

Pastoral Support (£985.00)

It was agreed to cover the costs for a young man to attend a retreat weekend for men along with others from our fellowship (£215.00). A gift of £750.00 was made to a family within the fellowship who were faced with sudden, unexpected costs due to the death of a close relative. During a pastoral (hospital) visit, mobile phone credit (£20.00) was purchased for a lady who was at risk of becoming disconnected from her family due to mobility issues.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Achievements and performance *(continued)*

Licences and Insurance etc. (£816.07)

These are legal requirements.

The insurance company we use gives a percentage of the premium towards church planting projects. £348.70 was paid in late June 2024 which was for insurance cover till end June 2025. NB: The insurance company we use gives a percentage of the premium towards church planting projects. The licences purchased from CCLI (£189.00) covers the use of published songs during our services and events; file-sharing of related published materials between members of the Worship team; inclusion of published songs within services shared via our WhatsApp group and photocopying of published songs for outdoor events eg: baptisms at the river. In this financial year we paid a one-off subscription (£9.95) for videos used in our Easter Sunday service. Website subscriptions amounted to a total of £144.94 and an annual subscription was paid for Microsoft 365 Software at a cost of £59.99. As part of our health and safety responsibilities, our electrical equipment was tested (PAT) at a cost of £75.40.

Accounts (£495.60)

This is an annual cost. This charge was to verify our accounts to meet the requirements of being a charity.

Mission Giving (£540.00)

£240 was given to Scripture Union to help them subsidise holidays for children who can't afford to go on their camps. £300 was donated to Christian Aid for their Libya Floods Appeal.

Outreach/Events (£1,975.51)

£251.89 was spent on materials to support the running of our stall at the 'Huntly Hairst'. £44.40 was spent on resources for our 'Light Night', in addition to the cost of hall hire already reported above) Costs for Christmas events, which included our Christmas Family Service and attendance at the local 'Christmas in the Square' event, totalled £135.40, which included invitations and a play script for the Christmas Service, and food and drink items for both events. Any excess food was donated to the local Foodbank Costs associated with our 'Messy Easter' event totalled £253.73 (excluding the hire of the hall which is detailed above) £1250.00 was paid for bus hire to enable young people from our own fellowship and others in the surrounding area to attend Christian youth events held in Morayshire. Since secondary school-age pupils represent about half of our Sunday School and are consistently involved in fellowship activities we feel that this financial support is particularly worthwhile. NB: In October 2023 a deposit of £30 was paid for the use of Greenmyres Bothy for a youth event. The event was cancelled due to bad weather and the deposit subsequently refunded,. Totals within this report have been adjusted accordingly. Food purchased for this event was able to be stored for use at social events which included people from other fellowships/churches. Therefore, the cost (£70.09) would come into this category of 'Outreach' and is included in the accounting shown above.

Fellowship of Independent Evangelical Churches (£750.00)

This was our annual contribution to the FIEC which is the network of churches to which we are affiliated.

Financial review

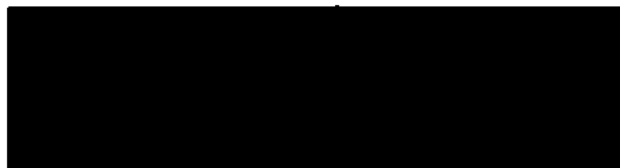
The accounts are prepared on the Receipts & Payments basis.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

The trustees' annual report was approved on 21.10.24 and signed on behalf of the board of trustees by:

A large black rectangular box redacting the signature of the trustee.

Trustee

Huntly Christian Fellowship

Independent Examiner's Report to the Trustees of Huntly Christian Fellowship

Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Huntly Christian Fellowship ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).


Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Huntly Christian Fellowship

Statement of Financial Activities

Year ended 30 June 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	16,389	16,389	12,238
Total income		<u>16,389</u>	<u>16,389</u>	<u>12,238</u>
Expenditure				
Expenditure on charitable activities	5	10,580	10,580	9,362
Total expenditure		<u>10,580</u>	<u>10,580</u>	<u>9,362</u>
Net income and net movement in funds		<u>5,809</u>	<u>5,809</u>	<u>2,876</u>
Reconciliation of funds				
Total funds brought forward		8,573	8,573	5,697
Total funds carried forward		<u>14,382</u>	<u>14,382</u>	<u>8,573</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 12 form part of these financial statements.

Huntly Christian Fellowship

Statement of Financial Position

30 June 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	349	337
Cash at bank and in hand		14,033	8,236
		<u>14,382</u>	<u>8,573</u>
Net current assets		<u>14,382</u>	<u>8,573</u>
Total assets less current liabilities		<u>14,382</u>	<u>8,573</u>
Funds of the charity			
Unrestricted funds		14,382	8,573
Total charity funds	8	<u>14,382</u>	<u>8,573</u>

These financial statements were approved by the board of trustees and authorised for issue on 21.10.24, and are signed on behalf of the board by:



Trustee

The notes on pages 10 to 12 form part of these financial statements.

Huntly Christian Fellowship

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 58 East Park Street, Huntly, Aberdeenshire, AB54 8JF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Huntly Christian Fellowship

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	—	—	220	220
Offerings	16,389	16,389	12,018	12,018
	<u>16,389</u>	<u>16,389</u>	<u>12,238</u>	<u>12,238</u>

Huntly Christian Fellowship

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

5. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2024	Total fund 2023
	£	£	£
Core activities	<u>10,580</u>	<u>10,580</u>	<u>9,362</u>

6. Trustee remuneration and expenses

The trustees did not receive any remuneration and were not reimbursed for any expenses.

7. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>349</u>	<u>337</u>

8. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>8,573</u>	<u>16,389</u>	<u>(10,580)</u>	<u>14,382</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	<u>5,697</u>	<u>12,238</u>	<u>(9,362)</u>	<u>8,573</u>