

**HJALTLAND CHRISTIAN FELLOWSHIP  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH 2026**

**THE A9 PARTNERSHIP LIMITED**

Chartered Accountants  
47 Commercial Road  
Lerwick  
Shetland  
ZE1 0NJ

**HJALTLAND  
CHRISTIAN FELLOWSHIP**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2026**

**CONTENTS**

**PAGE**

Annual report of Trustees

**1 - 3**

Independent Examiner's Report

**4**

Receipts and Payments Account

**5**

Statement of Balances

**6**

# **HJALTLAND CHRISTIAN FELLOWSHIP**

## **ANNUAL REPORT OF TRUSTEES**

**YEAR ENDED 31ST MARCH 2026**

The Trustees have pleasure in presenting their report and financial statements of the charity for the year ended 31st March 2026.

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charity name:** Hjaltland Christian Fellowship

**Charity registration number:** SC000147

### **TRUSTEES**

Sam Leckie - Treasurer  
Gordon Munro – Chairman  
Sandra Leckie  
Marilyn Munro  
Cecil Tait

### **CONTACT ADDRESS**

3 Greenwell, Gott, Shetland, ZE2 9UL

### **INDEPENDENT EXAMINER**

Jayne Anderson FCCA, The A9 Partnership Limited,  
47 Commercial Road, Lerwick, Shetland, ZE1 0NJ

### **BANKERS**

Bank of Scotland, 117 Commercial Street, Lerwick, Shetland, ZE1 0DN  
Kingdom Bank, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS

### **LEGAL STATUS**

In September 1987 a new trust deed was drawn up and registered in Edinburgh on 23 October 1987.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The existing Trustees meet and consider all members of the Fellowship when it is required to appoint a new Trustee. A short list is drawn up of suitable candidates who fulfil the criteria outlined by OSCR and after further discussion a decision is made. The person concerned is then approached and if they accept they are given copies of the Trust Deed and other relevant documents relating to their role as a Trustee. From time to time courses are held in Lerwick by OSCR and all Trustees attend these if at all possible. All Trustees have access to a copy of The Christian Charities Handbook by Paul Martin, published by Inter-Varsity Press ISBN 978-1-84474-276-9. They are encouraged to read it and refer to it as necessary.

All Trustees give their time voluntarily and receive no remuneration or other benefit.



**HJALTLAND  
CHRISTIAN FELLOWSHIP  
ANNUAL REPORT OF TRUSTEES  
YEAR ENDED 31ST MARCH 2026**

**ACTIVITIES**

With the building currently not being used, the Trustees are periodically inspecting the building to ensure that there are no issues such as leakage of water, break-ins, or damage to the building.

**OBJECTIVES AND ACTIVITIES**

The objects for which the Trust is established are as follows:-

- (i) The advancement of the Christian Faith in accordance with the doctrines set out in the First Schedule and the worship of God within the Shetland Islands and elsewhere by any legal means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the Bible and Christian literature.
- (ii) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
- (iii) The advancement of education on the basis of Christian principles and without prejudice to the generality of the foregoing the provision of such education in any educational establishment and if the Trustees so decide, the provision of one or more charitable educational establishments for the general education of children or adults on the basis of such Christian principles.

**ACHIEVEMENTS AND PERFORMANCE**

The building in Bank Lane, Lerwick has now been sold, and the proceeds have been lodged in the Trust's Bank Account.

The Trustees have met to discuss how to "wind up" the Trust, and OSCR has been consulted about the distribution of the Trust's assets.

Their response has been that the assets need to be given to other registered charities, with the same charitable objectives, as decreed in the "Failure of Primary Objectives" paragraph as prescribed in the Trust Deed.

OSCR said that the Trust should consider obtaining a second opinion of their interpretation of the "Failure of Primary Objectives" paragraph as prescribed in the Trust Deed.

The Trust has therefore, on this basis, sought advice from a specialist solicitor who deals with such matters, and we are currently awaiting the outcome and recommendations relating to their analysis of the situation, to see if it is possible for assets to be distributed to other organisations who say they are not registered charities, but who have similar objectives to the Hjaltland Christian Fellowship Trust.

The matter will be considered by the Trustees, once they have mulled over the solicitor's response, and will take into account (i) the advice received, (ii) the cost involved, (iii) the estimated time period required to implement any Deed changes that is necessary, and (iv) how any such changes will benefit the Hjaltland Christian Fellowship Trust.

The solicitor will contact OSCR to ascertain that the wording of any Trust Reorganisation Scheme meets with OSCR's approval.

# HJALT LAND CHRISTIAN FELLOWSHIP

## ANNUAL REPORT OF TRUSTEES

YEAR ENDED 31ST MARCH 2026

### ACHIEVEMENTS AND PERFORMANCE (*continued*)

Going forward, once the appropriate course of action has been decided upon, OSCR will be consulted regarding the proposed distribution of the Trust's assets, in order for their approval to be granted and the Trust then will duly be wound up.

The solicitor has estimated that it could take some 8 months to progress this, and involve an estimated cost is in the region of £6,000.

### FINANCIAL REVIEW

Despite the absence of offerings (some usually donated under Gift Aid) or monetary gifts being received, the expenditure has only been slightly more than income, thanks to those Church members who have Gift Aid donations that have continued, as they are paid monthly by Standing Order.

As of 31<sup>st</sup> March 2026 a net surplus of £70,443 was recorded (2025: a deficit of £5,429) and the reserves stood at a total of £130,475 (2025: £60,032).

With regard to giving, the Gift Aid Scheme continues to be recommended to church members as a "painless" way of increasing their giving.

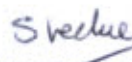
The Trustees consider the unrestricted funds will enable them to fulfil the aims and objectives of the charity for the forthcoming year and beyond. The long-term building project has now been discontinued.


### RELATED PARTY TRANSACTIONS

Gift aid donations of £468 were received from trustees during the year (2025: £1,970). No Trustees received remuneration for their work as Trustees (2025: Nil). No Trustees received reimbursement of expenses made on behalf of the charity during the year (2025: Nil).

### APPROVAL

This report was approved by the Trustees on 27th April 2026 and signed by all five Trustees.

  
.....  
Sam Leckie  
Trustee  
and Treasurer

  
.....  
Gordon Munro  
Trustee  
and Chairman

  
.....  
Sandra Leckie  
Trustee

  
.....  
Marilyn Munro  
Trustee

  
.....  
Cecil Tait  
Trustee



**INDEPENDENT EXAMINERS REPORT**  
**TO THE TRUSTEES OF**  
**HJALTLAND CHRISTIAN FELLOWSHIP**  
**YEAR ENDED 31ST MARCH 2026**

**Independent Examiner's Report to the Trustees of Hjalmland Christian Fellowship.**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2026 which are set out on pages 5 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 2006 Accounts Regulations. 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.



Jayne Anderson FCCA  
 THE A9 PARTNERSHIP LIMITED  
 Chartered Accountants

47 Commercial Road  
 Lerwick  
 Shetland

30/4/2026

# HJALTLAND CHRISTIAN FELLOWSHIP

## RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST MARCH 2026

	2026		2025	
	£	£	£	£
<b>RECEIPTS</b>				
Gift aid		-		1,970
Tax reclaimed (gift aid)		468		540
Other income		-		762
Bank interest received		-		18
Sale of assets		<u>73,726</u>		<u>-</u>
Total receipts		74,194		3,290
<b>PAYMENTS</b>				
Repairs and maintenance		-	102	
Church running expenses	2,507		6,670	
Sundry	668		1,371	
<b>GOVERNANCE COSTS</b>				
Independent examination fee		<u>576</u>	<u>576</u>	
Total payments		<u>3,751</u>		<u>8,719</u>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<u>70,443</u>		( <u>5,429</u> )

All funds are unrestricted.

# HJALTLAND CHRISTIAN FELLOWSHIP

## STATEMENT OF BALANCES


YEAR ENDED 31ST MARCH 2026

	2026 £	2025 £
<b>BANK AND CASH IN HAND</b>		
Cash at bank	<u>130,475</u>	<u>60,032</u>
<b>UNRESTRICTED RESERVES</b>		
Balance brought forward	60,032	65,461
Net surplus/(deficit) for the year	<u>70,443</u>	( <u>5,429</u> )
Balance carried forward	<u>130,475</u>	<u>60,032</u>


All funds are unrestricted.

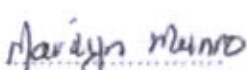
	2026 £	2025 £
<b>ASSETS</b>		
Buildings - at cost	-	55,927
Furniture and fittings - at cost	<u>1,259</u>	<u>17,696</u>

Approved and signed by the Trustees on 27th April 2026

  
 Sam Leckie  
 Trustee  
 and Treasurer

  
 Gordon Munro  
 Trustee  
 and Chairman

  
 Sandra Leckie  
 Trustee

  
 Marilyn Munro  
 Trustee

  
 Cecil Tait  
 Trustee