

APPENDIX 1

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2024	To	31	12	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Christian Brethren Assembly, High Street, Inverurie
Other names charity is known by	
Registered charity number	SC00325
Charity's principal address	High Street, Inverurie

Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elder		
2	Treasurer		
3	Elder		
4	Elder		
5	Elder	Jan 24	
6	Elder	Jan 24	
7			
8			
9			
10			
11			
12			
13			
14			
15			

16
17
18
19
20

1
APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
------	-----------------------------------

Structure, governance and management

Type of governing document Trust Deed

Trustee recruitment and appointment As agreed by the Trustees

Objectives and activities

Charitable purposes

To engage in outreach work in order to spread the message of the Christian gospel in the local community and beyond. To teach members of the church, and those in attendance, biblical truth in order to encourage their spiritual growth and development as Christians.
The Charity also supported a member who in engaged in outreach to children who attend school in the local area (both primary and secondary) in support of their RME curriculum.
To provide charitable aid in order to provide spiritual and material help to those in need both for people in UK and abroad.

**Summary of the main activities
in relation to these objects**

Regular meetings are held in the church building (owned by the Charity) which are accessible by attendance or by virtual means. Outreach work in schools and old folks home in the area.
Mother and Toddlers group held in the hall on a weekly basis during term time and also Soup n Sweet on a monthly basis for the overs 60's

2

APPENDIX 1

Achievements and performance

**Summary of the main achievements of
the charity during the financial period**

Bible teaching has been undertaken on a weekly basis for all church members and also accessible by 'Zoom'

Children's meetings held on a weekly basis during term time time and over period October to April.

Soup n Sweet on a monthly basis for the over 60's.

Bible Exhibition was held for one week during the month of May for primary school children in the area.

Christmas packs have been delivered to a local charity who help the underprivileged of the area.

2000 calendars delivered to the homes of Inverurie with local interest images and Bible verses.

We had a stand at Oldmeldrum Sports and Turriff show over the summer with the intent of giving Bibles, Christian literature etc to those interested.

We had a stand at the Thainstone Christmas Show where we sold Christmas cards, decorations etc (the proceeds going to a local charity) as well as distributing Bibles and Christian literature to those interested.

Financial aid sent to a variety of people at home and abroad with a view to being a help for folks with spiritual and material needs.

Financial review

**Brief statement of the charity's policy
on reserves**

Sufficient funds are retained to enable the charity to support the continuing work with the Church members and the work with children

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

3

Other optional information	
----------------------------	--

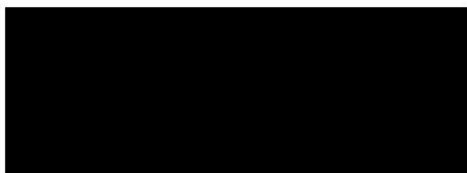
Declaration	
-------------	--

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept
digital or typed
signatures*



Position (e.g. Chair) Secretary

Date 24/03/2025

Receipts and payments accounts

For the period from				to			
	1	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	26,530	6,940			33,470	33,318
Legacies					-	
Grants		-			-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	542				542	372
Rents from land & buildings						
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	27,072	6,940	-	-	34,012	33,690
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	27,072	6,940	-	-	34,012	33,690
A3 Payments						
Expenses for fundraising activities	13,284	1,394			14,678	18,488
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,701	5,930			18,631	17,933
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	25,985	7,324	-	-	33,309	36,421
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,985	7,324	-	-	33,309	36,421
Net receipts / (payments)	1,087	(384)	-	-	703	(2,731)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,087	(384)	-	-	703	(2,731)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	26,720				26,720	29,451
	Surplus / (deficit) shown on receipts and payments account	703				703	(2,731)
						-	
						-	
	Cash and bank balances at end of year	27,423	-	-	-	27,423	26,720
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Contents of Church Building	General	20,000	20,000
			-	-
	Audio/Visual Equipment	General	4,683	4,683
	Piano & Organ	General	2,000	2,000
	Church and Annex	General	325,000	325,000
		Total	351,683	351,683

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

21/4/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Church funds are held in CAF Bank accounts, a Cash Account and a Gold account while a Virgin Money account has some funds and a small amount in a TSB account

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid

£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

Number of trustees

3

		x	

C5 Transactions with trustees and connected persons

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

			X	

C6 Other information

--	--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Collections	14,980	200			15,180	13,017
Special Collections		2,240			2,240	1,089
Bank Interest	542				542	372
Gift Aid	11,550	4,500			16,050	19,212
Total	27,072	6,940	-	-	34,012	33,690

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Utilities	4,298				4,298	2,596
Catering	2,327				2,327	2,922
Insurance	1,708				1,708	1,650
Gifts to the Lord's Servants	916	2,913			3,829	3,100
Gifts for the Lord's Work	5,185	1,885			7,070	7,700
Bank Charges	60				60	60
Conference	1,252				1,252	1,276
Youth work	1,851	785			2,636	2,302
Other	4,045	347			4,392	9,131
Building & Maintenance	3,384	1,394			4,778	2,950
Bible Exhibition	960				960	2,735
Total	25,986	7,324	-	-	33,310	36,422

reference error

reference error

1

- reference error

reference error

Receipts and payments accounts

For the period from				to			
	1	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	26,530	6,940			33,470	33,318
Legacies					-	
Grants		-			-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	542				542	372
Rents from land & buildings						
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	27,072	6,940	-	-	34,012	33,690
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	27,072	6,940	-	-	34,012	33,690
A3 Payments						
Expenses for fundraising activities	13,284	1,394			14,678	18,488
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,701	5,930			18,631	17,933
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	-
					-	
A3 Sub total	25,985	7,324	-	-	33,309	36,421
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,985	7,324	-	-	33,309	36,421
Net receipts / (payments)	1,087	(384)	-	-	703	(2,731)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,087	(384)	-	-	703	(2,731)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	26,720				26,720	29,451
	Surplus / (deficit) shown on receipts and payments account	703				703	(2,731)
						-	
						-	
	Cash and bank balances at end of year	27,423	-	-	-	27,423	26,720
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Contents of Church Building	General	20,000	20,000
			-	-
	Audio/Visual Equipment	General	4,683	4,683
	Piano & Organ	General	2,000	2,000
	Church and Annex	General	325,000	325,000
		Total	351,683	351,683

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

21/11/25

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Collections	14,980	200			15,180	13,017
Special Collections		2,240			2,240	1,089
Bank Interest	542				542	372
Gift Aid	11,550	4,500			16,050	19,212
Total	27,072	6,940	-	-	34,012	33,690

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Utilities	4,298				4,298	2,596
Catering	2,327				2,327	2,922
Insurance	1,708				1,708	1,650
Gifts to the Lord's Servants	916	2,913			3,829	3,100
Gifts for the Lord's Work	5,185	1,885			7,070	7,700
Bank Charges	60				60	60
Conference	1,252				1,252	1,276
Youth work	1,851	785			2,636	2,302
Other	4,045	347			4,392	9,131
Building & Maintenance	3,384	1,394			4,778	2,950
Bible Exhibition	960				960	2,735
Total	25,986	7,324	-	-	33,310	36,422

reference error

reference error

1

reference error

reference error

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Church funds are held in CAF Bank accounts, a Cash Account and a Gold account while a Virgin Money account has some funds and a small amount in a TSB account

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------	---

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
----------------------	-----------------------------------------------------------------------------------------------------------------------	---

	Number of trustees	£
C4b Trustee expenses - details	X	

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons			X	

C6 Other information	
----------------------	--

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name
Christian Brethren Assembly, High Street, Inverurie

Registered charity number SC003225

On the accounts of the charity for the period	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	1	01	2024		31	12	2024

Set out on pages

1 to 4

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 [other than that disclosed on the attached page*]

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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.