
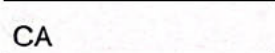
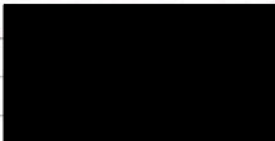


APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Aberdeen Christian Fellowship SCIO						
Registered charity number	SC052904						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	23	to	31	03	24
Set out on pages	1 – 12 (commencing from Receipts & Payments a/c)						(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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:					Date:	14 / 10 / 24	
Name:							
Relevant professional qualification(s) or body (if any):	CA						
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.

Additional analysis (4)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		Carried fwd to additional notes 3
	Magnitude	Ukraine support	Hampers	Mainly Music	Pakistan Flood Appeal	
Receipts						
Donations	4,602		1,073			5,675
Legacies						-
Grants						-
Receipts from fundraising activities						-
Gross trading receipts						-
Income from investments other than land and buildings						-
Rents from land & buildings						-
Gross receipts from other charitable activities				2,618		2,618
Sub total	4,602	-	1,073	2,618	-	8,293
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						-
Proceeds from sale of investments						-
Sub total	-	-	-	-	-	-
Total receipts	4,602	-	1,073	2,618	-	8,293
Payments						
Expenses for fundraising activities						-
Gross trading payments						-
Investment management costs						-
Payments relating directly to charitable activities	3,220		3,313	2,817		9,350
Grants and donations						-
Governance costs:						-
Audit / independent examination						-
Preparation of annual accounts						-
Legal costs						-
Sub total	3,220	-	3,313	2,817	-	9,350
Payments relating to asset and investment movements						
Purchases of fixed assets						-
Purchase of investments						-
Sub total	-	-	-	-	-	-
Total payments	3,220	-	3,313	2,817	-	9,350
Net receipts / (payments)	1,382	-	(2,240)	(199)	-	(1,057)
Transfers to / (from) funds	269	-	2,019	199	-	2,487
Surplus / (deficit) for year	1,651	-	(221)	-	-	1,430

Nature and purpose of funds

Magnitude Fund represents amounts received to fund participation in the Magnitude event. The costs incurred exceeded the amounts contributed by £269 and this shortfall was covered by a transfer from general funds.

Ukraine Support holds donations collected to provide support to a number of organisations involved in the support for Ukraine following the outbreak of war. The balance in this fund at 31/03/24 is £127 and this will be paid out in the next financial year.

Hampers fund holds specific contributions made to fund hampers for distribution. The costs incurred on this activity were substantially more than the amount of the specific donations and so an amount was transferred from the general fund to cover the shortfall.

Mainly Music holds receipts and costs related to this specific ministry activity. The deficit has been funded from the General Fund and there is no balance remaining in this fund at 31/03/24.

Pakistan flood appeal holds donations collected to provide support to the Bamabus organisation for the relief of those affected by the flooding. The balance remaining in this fund at 31/03/24 is £242 and this will be paid out in the next financial year.

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below Designated Capital Fund	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	219,397				219,397	198,951
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	1,200				1,200	1,260
Gross receipts from other charitable activities					-	337
Sub total	220,597	-	-	-	220,597	200,548
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	220,597	-	-	-	220,597	200,548
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	159,587				159,587	154,039
Grants and donations	22,120				22,120	23,395
Governance costs:					-	-
Audit / independent examination	700				700	700
Preparation of annual accounts					-	-
Legal costs	5,273				5,273	330
Other					-	-
Sub total	187,680	-	-	-	187,680	178,464
Payments relating to asset and investment movements						
Purchases of fixed assets	14,562				14,562	6,247
Purchase of investments					-	-
Sub total	14,562	-	-	-	14,562	6,247
Total payments	202,242	-	-	-	202,242	184,711
Net receipts / (payments)	18,355	-	-	-	18,355	15,837
Transfers to / (from) funds	(3,217)				(3,217)	(6,324)
Surplus / (deficit) for year	15,138	-	-	-	15,138	9,513

Nature and purpose of funds

The General Fund is available to meet the ongoing costs of pursuing the charitable purposes of the church.

The Capital Fund has been set aside by the Church Leadership to provide for future capital requirements of the church. There is currently no balance on this fund.

APPENDIX 1

Achievements and performance

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

The church continued to worship the Lord Jesus as in-person and online and new people continue to participate in our fellowship as they seek to discover Jesus and grow in their faith.

Significant highlights and developments in the year include:

- Ongoing weekly church services, prayer, bible study and monthly evening services featuring a range of outside speakers.
- Mainly Music for toddlers, Children's and youth activities.
- Weekly Renew wellbeing café and Seniors Friday Outreach group.
- Establishing a vision to grow the Portlethen church, including a decision to appoint a site pastor to increase visibility of the church and to meet the community's pastoral needs. We were subsequently blessed with financial support from the Baptist Union of Scotland for this appointment and we began the recruitment process.
- Ongoing in-person church services in Portlethen, online participation, and continued thriving of our Mainly Music and craft groups there.
- Outdoor Carol services in Aberdeen and Portlethen.
- Christmas Hamper appeal for local community.
- Continued development of the Young Adults Group.
- Youth group participation in the Magnitude Christian festival and delivery of the summer Step Out children's outreach programme.
- Hosting events such as 24/7 Prayer and a visit from 4Front Theatre.
- Launch of a new Forgiveness course, exploring a Christian perspective on forgiveness.
- Establishment of two new Homegroups.
- Continued compliance with General Data Protection Regulations, Safeguarding Policy review and associated training.

ACF continues to support a number of local and international charities:

- International
 - [REDACTED] (Wycliffe Bible Translators, Papua New Guinea),
 - [REDACTED] (Pioneers, Bulgaria) – Christian Teaching and Medical Aid.
 - Barnabas Fund – supporting Christians who face discrimination or persecution.
 - Tumaini Fund (Tanzania) – Restoring Hope to Orphans and Widows.
 - India Inland Mission – supporting the Christian faith in India.
 - Tearfund, in response to crises in Ethiopia and Middle East.
- Local & National
 - Choices – providing support for positive relationships in young people and vulnerable adults
 - The Lighthouse - seeking to positively transform the community in the Tillydrone area
 - Scripture Union – helping children and young people to discover Jesus
 - Hope Counselling – positive confidential counselling services
 - Friends International – building friendships and faith with international students
 - Street Pastors – providing Christian outreach in the night-time community in Aberdeen
 - Baptist Union of Scotland

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	23	To	31	03	24

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Aberdeen Christian Fellowship SCIO

SC052904

168-174 Union Grove

Aberdeen

Postcode AB10 6SR

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		Senior Pastor		
2				
3		Secretary		
4		Pastor		
5		Treasurer		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2023		31	March	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	219,397	8,054			227,451	218,343
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	815
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	1,200				1,200	1,260
Gross receipts from other charitable activities		3,792			3,792	1,215
					-	
A1 Sub total	220,597	11,846	-	-	232,443	221,633
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	220,597	11,846	-	-	232,443	221,633
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	159,587	10,762			170,349	169,996
Grants and donations	22,120	2,655			24,775	34,921
Governance costs:					-	-
Audit / independent examination	700				700	700
Preparation of annual accounts					-	-
Legal costs	5,273				5,273	330
Other					-	-
					-	
A3 Sub total	187,680	13,417	-	-	201,097	205,947
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	14,562				14,562	6,247
Purchase of investments					-	
A4 Sub total	14,562	-	-	-	14,562	6,247
Total payments	202,242	13,417	-	-	215,659	212,194
Net receipts / (payments)	18,355	(1,571)	-	-	16,784	9,439
A5 Transfers to / (from) funds	(3,217)	3,217			-	
Surplus / (deficit) for year	15,138	1,646	-	-	16,784	9,439

ABERDEEN CHRISTIAN FELLOWSHIP SCIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2024

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

Constitution approved by OSCR on 24th October 2023.

Aberdeen Christian Fellowship understands that the biblical and most effective pattern for local church leadership is where some decisions are made by elected leaders and some decisions taken by the congregation as a whole. The latter includes large financial commitments, the election of new leaders, issues of church discipline, the reception of new members and the future of church properties and assets.

Trustee recruitment and appointment

The Church Meeting elects Charity Trustees who, together with Church Ministers (who are automatically deemed to be Trustees), are appointed as the Leadership Team. Appointees shall be members of the Church and shall be subject to periodic re-election. The minimum number of Trustees is 3 and the maximum number is 12. Appointment of Trustees is by secret ballot of the Church members. Prior to appointment, new leaders would have served the church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Objectives and activities

Charitable purposes

Advancement of religion.

Summary of the main activities in relation to these objects

The principal objectives of the Church, which is affiliated to the Baptist Union of Scotland, are the public worship of God, the spread of the gospel of the Lord Jesus Christ in word or action, and the building up of members in their faith.

Members of Aberdeen Christian Fellowship are expected to meet together for public worship and teaching, for the Lord's Supper and for corporate prayer as often as possible. Members are also expected to contribute financially to the Lord's work on a regular basis as the Lord prospers. This is in order to support the body ministries and for the spread of the gospel.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Church to fund activity from ongoing revenue rather than to accumulate reserves. The current reserves represent, for the most part, the investment in fixed assets of £471,761 and Gift Aid still to be received of £48,027. The cash balances of £184,081 provide working capital for the ongoing activities and sufficient additional funding to meet any currently foreseen capital requirements.

There is sufficient confidence in continuation of regular donations that it is considered appropriate to present the activities and financial results on a going concern basis.

Details of any deficit

There is current year surplus of £16,784. There are no funds in deficit.

Donated facilities and services (if any)

In common with most churches, the church benefits substantially from the contribution made by volunteers who give their time and talents willingly for the benefit of the activities of the church. All areas of church life rely on the contribution of volunteers and much of the activity would be unable to continue were it not for the commitment shown.

Other optional information

BUS Grant

Aberdeen Christian Fellowship received a grant from BUS for the Church Plant at Portlethen. Our Portlethen worker resigned in the year to March 2022 and has only recently been replaced. The remaining balance of £3,636 of BUS funding will be used now that an appointment of a worker has been made.

Transfer to Scottish Charitable Incorporated Organisation

On 30 January 2024 the entire assets and undertaking of the former charity, Aberdeen Christian Fellowship (SC004028) were transferred into the charity to allow for the continuation of the activities which were previously carried out by that charity. A merger accounting approach was adopted in the preparation of these financial statements which include both the period up to the time of the transfer and the period beyond that up to the year end.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Treasurer

Date

10 October 2024

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Congregational donations	188,891	8,054			196,945	188,669
Gift Aid receipts	30,506				30,506	29,674
					-	
					-	
Total	219,397	8,054	-	-	227,451	218,343

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 £
Mainly Music		2,618			2,618	878
Portlethen crafts		1,174			1,174	337
					-	
					-	
					-	
					-	
Total	-	3,792	-	-	3,792	1,215

4 Payments relating directly to 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 £
Salaries and staff costs	109,191				109,191	104,733
Youth and children's activities	4,904	6,536			11,440	13,066
Evangelism and local ministry	8,705	4,226			12,931	13,032
Administration and support costs	36,787				36,787	39,165
					-	
					-	
					-	
					-	
					-	
Total	159,587	10,762	-	-	170,349	169,996

Aberdeen Christian Fellowship SCIO

SC052904

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Fabric Fund	Specified Donations Fund	BUS Grant	Brought fwd from additional notes 4 & 5		
Receipts						
Donations		2,108		5,946	8,054	19,392
Legacies				-	-	-
Grants				-	-	-
Receipts from fundraising activities				-	-	815
Gross trading receipts				-	-	-
Income from investments other than land and buildings				-	-	-
Rents from land & buildings				-	-	-
Gross receipts from other charitable activities				3,792	3,792	878
Sub total	-	2,108	-	9,738	11,846	21,085
Receipts from asset & investment sales						
Proceeds from sale of fixed assets				-	-	-
Proceeds from sale of investments				-	-	-
Sub total	-	-	-	-	-	-
Total receipts	-	2,108	-	9,738	11,846	21,085
Payments						
Expenses for fundraising activities				-	-	-
Gross trading payments				-	-	-
Investment management costs				-	-	-
Payments relating directly to charitable activities				10,762	10,762	15,957
Grants and donations		2,655		-	2,655	11,526
Governance costs:				-	-	-
Audit / independent examination				-	-	-
Preparation of annual accounts				-	-	-
Legal costs				-	-	-
Sub total	-	2,655	-	10,762	13,417	27,483
Payments relating to asset and investment movements						
Purchases of fixed assets				-	-	-
Purchase of investments				-	-	-
Sub total	-	-	-	-	-	-
Total payments	-	2,655	-	10,762	13,417	27,483
Net receipts / (payments)	-	(547)	-	(1,024)	(1,571)	(6,398)
Transfers to / (from) funds	-	502	-	2,715	3,217	6,324
Surplus / (deficit) for year	-	(45)	-	1,691	1,646	(74)

Nature and purpose of funds

Fabric Fund represents the value of property repairs and improvements from 2009 - 2020. The balance held in this fund at 31/03/24 is £394,602.

Specified Donations Fund holds amounts contributed by the congregation for specific purposes which have not yet been paid over. There is no remaining balance in this fund at 31/03/24. The transfer is the associated amount of Gift Aid to be claimed by the church and initially allocated to the General Fund.

BUS Grants fund holds amounts provided by the Baptist Union of Scotland for funding of a supported post - the balance of £3,636 will be utilised when it is possible to progress recruitment of a replacement post holder post restrictions. This was not yet done in the year to March 2024 but will be utilised in the next financial year.

Additional analysis (4)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Other youth activities	Carried fwd to additional notes 3
	Portlethen Crafts	Youth Activities				
Receipts						
Donations		271				271
Legacies						-
Grants						-
Receipts from fundraising activities						-
Gross trading receipts						-
Income from investments other than land and buildings						-
Rents from land & buildings						-
Gross receipts from other charitable activities	1,174					1,174
Sub total	1,174	271	-	-	-	1,445
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						-
Proceeds from sale of investments						-
Sub total	-	-	-	-	-	-
Total receipts	1,174	271	-	-	-	1,445
Payments						
Expenses for fundraising activities						-
Gross trading payments						-
Investment management costs						-
Payments relating directly to charitable activities	913	499				1,412
Grants and donations						-
Governance costs:						-
Audit / independent examination						-
Preparation of annual accounts						-
Legal costs						-
Sub total	913	499	-	-	-	1,412
Payments relating to asset and investment movements						
Purchases of fixed assets						-
Purchase of investments						-
Sub total	-	-	-	-	-	-
Total payments	913	499	-	-	-	1,412
Net receipts / (payments)	261	(228)	-	-	-	33
Transfers to / (from) funds		228				228
Surplus / (deficit) for year	261	-	-	-	-	261

Nature and purpose of funds

Portlethen Crafts Fund holds contributions made by the participants in this activity to fund the running costs. The balance on the fund at 31/03/24 is £261 and this will be carried forward into the next financial year.

Youth Activities fund holds contributions made specifically in connection with a number of smaller youth related events within the year. The transfer is a subsidy from the General Fund to finance the excess of related costs over specific funding received. There is no balance on the fund at 31/03/24.