

Fernielea Christian Assembly

Trustees' Annual Report and Accounts

**For the Year ended
31 December 2024**

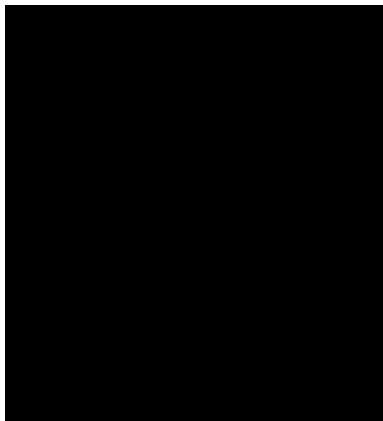
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Trustees' Annual Report

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 2024. The Trust is registered with the Office of the Scottish Charity Regulator and is recorded on the list of Scottish Charities – No SC006896.



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, [REDACTED]. 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 2024, the charity spent £nil(2023: £36,088) on a refurbishment project on the church building. During the year, approximately 54% (2023: 37%) of the Charity's expenditure was in the form of gifts to Christian organisations and workers, both overseas and within the UK, while approximately 20% (2023: 10%) of expenditure was incurred in support of evangelism in the local community. Expenditure relating to overheads was 26% (2023: 17%).

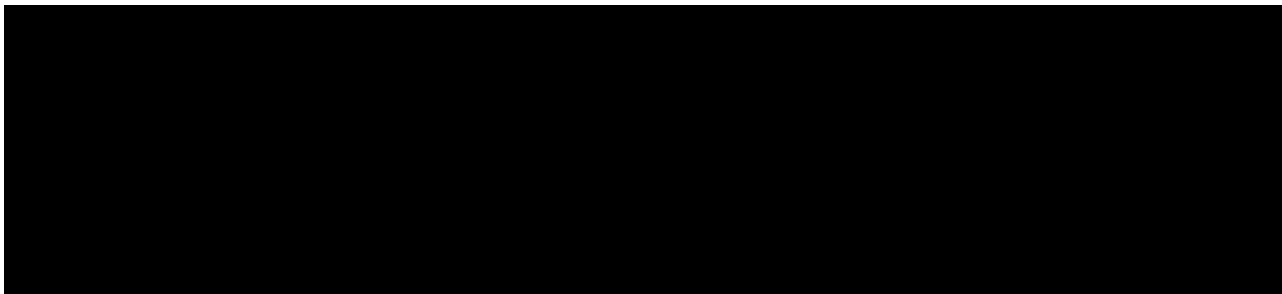
REVIEW OF FINANCIAL POSITION

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 2024 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:



30 May 2025

Receipts and Payments Account
for the year ended 31 December 2024

		2024				2023
	Note	Assembly Fund £	Building Fund £	Missionary Fund £	Total £	Total £
<i>Receipts</i>						
Gifts and Donations		62,382	-	6,910	69,292	90,492
Other Receipts		501	-	-	501	-
Inter-fund Transfer		(27,441)	-	27,441	-	-
Total Receipts		35,442	-	34,351	69,793	90,492
<i>Payments</i>						
General Expenditure	2	16,422	-	-	16,422	53,196
Outreach Expenditure	3	12,411	-	-	12,411	10,125
Gifts to Missionaries & Organisations		-	-	34,351	34,351	37,262
Total Payments		28,833	-	34,351	63,184	100,583
Surplus/(deficit) for the year		6,609	-	-	6,609	(10,091)

Statement of Balances

As at 31 December 2024

	2024				2023
	Assembly Fund £	Building Fund £	Missionary Fund £	Total £	Total £
<i>Bank and Cash in Hand</i>					
Opening Balances	2,922	2,314	-	5,236	15,327
Surplus/(deficit) for the Year	6,609	-	-	6,609	(10,091)
Closing Balances	9,531	2,314	-	11,845	5,236

Approved by the Trustees and signed on their behalf:



30 May 2025

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:

	2024	2023
	£	£
Equipment	13	338
Catering and cleaning	3,119	2,145
Gas and electricity	8,066	4,415
Insurance	2,093	1,866
Telecommunications	233	223
Repairs and maintenance	2,343	2,191
Miscellaneous	555	5,930
	16,422	17,108

3 Outreach expenditure

The outreach expenditure can be analysed as follows:

	2024	2023
	£	£
Children's work	8,380	6,887
Senior Citizens	316	387
Literature and printing	1,375	2,851
	12,411	10,125

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 2024 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.

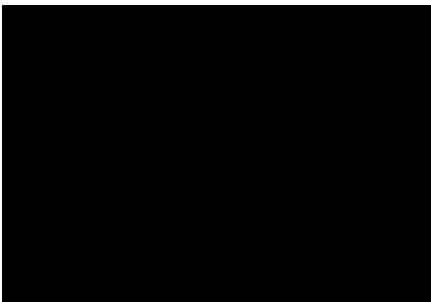
Independent examiner's statement

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.



13 May 2025