

Christ In You Fellowship

Scotland · Charity number SC007185

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1986-07-15
Register	View on the OSCR register

Contact

Address	PO Box 7681 Perth PH2 1JN
Website	www.christinyoufellowship.org

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We are active in the community helping with homeless groups, supporting drug rehabilitation groups and ministering to those in need. Sharing Jesus with those in need is our primary goal, seeing people set free from addiction, lives changed for the better is one of our many purposes.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The object of this Trust shall be to proclaim and further the Gospel of God concerning his Son Jesus Christ Our Lord and the preaching and teaching of the Christian Faith by the Revival Centres International Scotland aforesaid throughout Scotland and elsewhere in accordance with the Doctrinal Basis of Belief set forth in the schedule hereto.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£43,660	£61,031	-	1
2023-12-31	£40,943	£61,913	-	1
2022-12-31	£34,203	£52,287	-	1
2021-12-31	£40,256	£53,962	-	1
2020-12-31	£36,552	£54,236	-	1

Christ In You Fellowship

Scotland - Charity number SC007185

Accounts



CHRIST IN YOU FELLOWSHIP

Registered Scottish Charity
Charity No. : SC007185

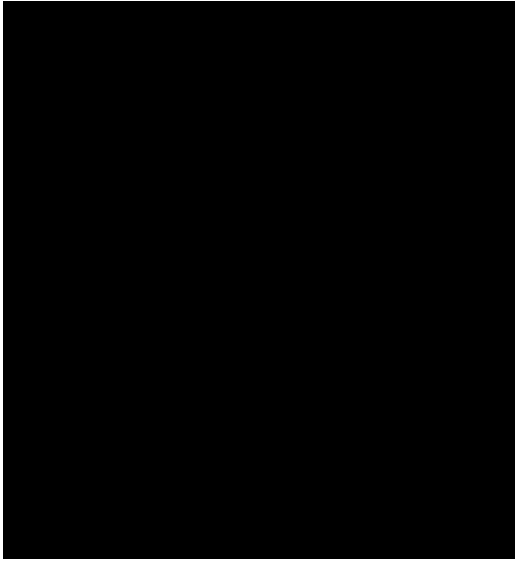
FINANCIAL STATEMENTS
- for the year ended -
31st December 2024

J O H N S T O N S M I L L I E L T D

CHARTERED ACCOUNTANTS

5 SOUTH GYLE CRESCENT LANE, EDINBURGH, EH12 9EG.

CHRIST IN YOU FELLOWSHIP



INDEPENDENT EXAMINERS

Johnston Smillie Ltd
Chartered Accountants
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

SOLICITORS

Russel & Aitken WS
27 Rutland Square
Edinburgh
EH1 2BU

BANKERS

Royal Bank of Scotland
Perth Chief Office
12 Dunkeld Road
Perth
PH1 5RW

CHARITY NUMBER

SC007185

CHRIST IN YOU FELLOWSHIP

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CHRIST IN YOU FELLOWSHIP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2024

The report follows the order set out in The Charities and Trustee Investment (Scotland) Act 2005, with paragraph headings highlighting disclosures required and complies with the current statutory requirements contained in The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and the Charities SORP "Accounting and Reporting by Charities: 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 (FRS102). The trustees are appointed by the senior committee of the Assembly. The charity's objects, aim, strategy and major activities undertaken are reviewed in the *objectives and activities* section. Note the *reserves policy* includes an explanation of the charities management of reserves, and the charity's regular review of these.

Reference and administrative details

The administrative details page of the financial statements details our address, contact details, principal bankers and other administrative details. The trustees serving during the year and since the year end were as follows:



Trustees are not currently remunerated but are reimbursed for any expenses incurred on behalf of the charity.

Structure, Governance and Management

Governing Document

Christ In You Fellowship is an unincorporated Scottish Charity, governed by its constitution and The Charities and Trustee Investment (Scotland) Act 2005 and complies with current statutory requirements, current UK Generally Accepted accounting standards and the Statement of Recommended Practice - Accounting and Reporting by Charities. Appointment of trustees is under guidance of the senior committee of elders of Christ In You Fellowship. Trustees are members of the Fellowship who are chosen after at least several years of faithful Christian service. Trustees normally spend some time on the financial and/or work committee to learn and be trained in all matters regarding the charity, before any recommendation is made for someone to be appointed as a trustee.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The board meets regularly and there are sub-committees covering development, teaching, and finance which meet more regularly. A senior officer is appointed by the trustees to manage the day-to-day operations of the charity. The trustees formally approve and adopt the report and financial statements shown between pages 7 and 16 of the report.

Connected parties

The charity is linked with Christ in You Fellowship, an Australian based charity. Our governing board of elders are responsible for both charities, with local representatives from our Fellowship in the UK governing as trustees in the UK, and similarly in Australia they mainly have locals running the charity over there. Our charities share the same goals in spreading the gospel of Jesus Christ and have together set up a new website.

CHRIST IN YOU FELLOWSHIP

REPORT OF THE TRUSTEES **(Continued)**

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Objectives and activities

The objects of the charity are: To further the spread of the Gospel according to the Holy Bible in Scotland and to support works in other countries where we may establish assemblies.

The strategies employed to achieve the charity's objectives are:

- Supporting other charities, and Christian missionaries both internal/external to our own Fellowship.
- Teaching and training our home-groups world-wide in the Gospel message through our AGM and other smaller conventions and sending out teaching materials throughout the year.
- Supporting overseas missionaries in new countries and arranging for their training in the UK.
- Through the web we video and document testimonies about God's power at work in our lives.

Review of Achievements, Performance and Financial Results

The trustees and senior officer committee carried out a detailed review of the charity's activities and produced a comprehensive strategic plan for the charity for the year ahead. Our basic donation income has increased a bit, rental income has also increased leaving overall income higher than for 2023. In accordance with SORP (FRS 102) we have prepared a budget up until and beyond June 2026, and are satisfied after review, that we have enough reserves and cash to meet our commitments, and to continue as a going concern.

As the aim of the charity is to spread the Gospel message, we are pleased that through the efforts of web testimonies many people have been reached through the Gospel, not just in the UK, but all over the world. The charity relies on the support of volunteers, from Gospel street outreach, and invitation back to meetings at our Douglas House meeting venue, to praying for the sick, and supporting those who need prayer. Our volunteers are a vital part in the running of the charity.

We have continued to keep non-fixed costs to a minimum during 2024, although there were some much-needed renovations for some of our properties in 2024. We have set up a website for Douglas House 3 (Corn Kist) to promote the use of the building and rent it out for events. Due to our low income base at the moment, and in consultation with our accountants we have decided for the foreseeable future to have an independent examination of the accounts instead of a full audit to save on costs.

Plans for future periods

We had larger gatherings in 2024 in Scotland and Poland. In 2025 we will again have similar summer camp meetings with one big gathering in Poland in July. The trustees are pleased to present the financial statements for 2024 and look forward to continuing our work of spreading the Gospel in the coming year.

Reserves Policy and Risk Management

The reserves at 31 December 2024 were £1,029,999 (2023: £1,047,370).

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on running the charity and completing the work on the properties, and our regular donation income.

CHRIST IN YOU FELLOWSHIP

REPORT OF THE TRUSTEES **(Continued)**

Reserves are also held to cover possible emergency repairs to the properties and other expenditure. The trustees consider that the level of reserves as at 31st December 2024 is sufficient to cover all eventualities. The Finance Committee has adopted a prudent reserves policy. Normally the reserves (excluding those invested in operational assets or designated by the trustees) are budgeted at a level necessary to cover periods of the year when income is lower than expenditure, with a contingency for exceptional costs that might occur. We maintain reserves to provide for unforeseen expenditure and to provide working capital. The Trustees periodically review the policy and level of reserves to assess its adequacy. This is to ensure the Fellowship is able to maintain its level of activities consistently over a period of years and mindful of the sometimes-fluctuating income from donations.

The Charity currently operates with minimal cash reserves of around 3 months routine expenditure. The Trustees are confident in the level of donations that the charity receives. General donation income levels increased slightly last year, as did our rental income.

The Trustees have overall responsibility for ensuring that the charity has an appropriate risk management process in place. The Trustees have assessed the major business risks and implemented strategies to ensure that appropriate systems and controls are in place to mitigate identified risks. Risk is regularly considered and discussed at Trustee meetings and appropriate action taken as necessary. The Trustees regularly review the major risks faced by the Charity. The income base is quite sound and sufficient extra cash resources can be obtained at short notice to fund any shortfall that may occur. The Trustees are confident in that all risks are covered as required.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

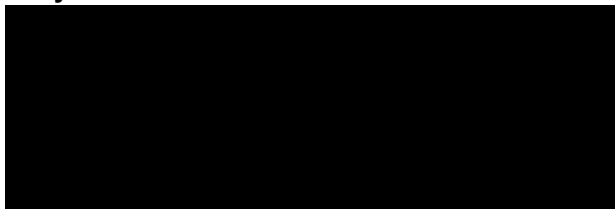
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Date :

By Order of the Board of Trustees



CHRIST IN YOU FELLOWSHIP

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 5 to 14.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted to me by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 seeking 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 8 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.



Relevant professional body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd.
Chartered Accountants
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Date:

CHRIST IN YOU FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES Incorporating Income and Expenditure Account

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Income and endowments from:			
Donations and legacies	3	22,253	24,203
Charitable activities	3	20,407	15,740
Investments	3	1,000	1,000
Total		<u>43,660</u>	<u>40,943</u>
Expenditure on:			
Charitable activities	4	61,031	61,913
Total		<u>61,031</u>	<u>61,913</u>
Net income/(expenditure)		(17,371)	(20,970)
Transfers between funds		-	-
Other recognised gains/(losses):			
Gains/(losses) on sale of assets		-	-
Gains/(losses) on revaluation of properties		-	-
Net movement in funds		<u>(17,371)</u>	<u>(20,970)</u>
Reconciliation of funds:			
Total funds brought forward		1,047,370	1,068,340
Total funds carried forward		<u><u>1,029,999</u></u>	<u><u>1,047,370</u></u>

All funds are unrestricted.

The notes on pages 7 - 14 form part of these financial statements.

CHRIST IN YOU FELLOWSHIP

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Investments	7	20,000	20,000
Tangible assets	8	997,401	983,609
Total fixed assets		<u>1,017,401</u>	<u>1,003,609</u>
Current assets:			
Debtors	9	3,285	6,484
Cash at bank and in hand		12,306	39,882
Total current assets		<u>15,591</u>	<u>46,366</u>
Liabilities:			
Creditors: amounts falling due within one year	10	<u>(2,993)</u>	<u>(2,605)</u>
Net current assets / (liabilities)		<u>12,598</u>	<u>43,761</u>
Total assets less current liabilities		1,029,999	1,047,370
Creditors: amounts falling due after more than one year	10	-	-
Total net assets		<u><u>1,029,999</u></u>	<u><u>1,047,370</u></u>
The funds of the charity:			
Unrestricted funds:			
Revaluation Reserve	2.3	357,797	357,797
Accumulated Fund		672,202	689,573
Total charity funds	14	<u><u>1,029,999</u></u>	<u><u>1,047,370</u></u>

The notes on pages 7-14 form part of these financial statements.

The financial statements were approved by the Board of Trustees
on*15092025*..... and signed on their behalf by:



CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 1 Accounting policies

Christ In You Fellowship is an unincorporated charity registered in Scotland with registered office address as P.O. Box 7681, Perth, PH2 1JN.

1.1 Basis of Preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on the going concern basis, which assumes that the charity will have adequate resources to continue to operate for the foreseeable future.

These financial statements are prepared in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated. Amounts are rounded to the nearest £.

The trustees have elected not to include a statement of cash flows in accordance with the small charities provisions of the SORP.

Note 2 Accounting Policies

2.1 Income recognition

Income recognition	All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations and gifts	Donations and legacies are accounted for when received or where there is sufficient evidence of entitlement, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of volunteer help received is not included in the accounts. The Fellowship is run on a voluntary basis, with those involved in the charity giving their time willingly towards preaching the gospel and caring for others.
Investment income	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 2 Accounting Policies (Continued)

2.2 Expenditure recognition (Including Irrecoverable VAT) and liabilities

Liability recognition	Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Governance costs	Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Support costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
Charitable relief and support	Direct charitable expenditure within the U.K. and overseas includes support aid to members of the Fellowship.
Irrecoverable VAT	Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost, or, if gifted, at the value to the charity on receipt. Properties are stated at open market value. Other fixed assets are depreciated on a straight line basis as follows:</p> <table><tr><td>Plant, machinery and motor vehicles</td><td>10 - 25%</td></tr><tr><td>Fixtures, fittings and furniture</td><td>25%</td></tr></table>	Plant, machinery and motor vehicles	10 - 25%	Fixtures, fittings and furniture	25%
Plant, machinery and motor vehicles	10 - 25%				
Fixtures, fittings and furniture	25%				
Intangible assets for use by the charity	Patents (for our old name) have been written off in 2019 due to the change in name.				
Investments	These are held in the form of bank balances. Investment income is accounted for on a cash received basis. The Fellowship has no endowment or other restricted funds, and currently holds no shares or other stocks quoted on a stock exchange.				
Funds	Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds. There are currently no restricted funds held.				
Revaluation of Property	Properties are stated at open market value as estimated by the Trustees with reference to the relevant property markets. Any movements as a result of revaluation are shown in the Statement of Financial Activities. No depreciation is charged on the revalued properties as in the opinion of the trustees, residual value is not less than carrying value.				
Other financial instruments	<p>A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.</p> <p>Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.</p> <p>Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received where not discounted.</p>				

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 3 Analysis of income and endowments

	Analysis	2024 £	2023 £
Donations and legacies	Donations and Gifts	20,605	18,173
	Legacies	-	-
	Gift aid recoverable	1,648	6,030
	Total	<u>22,253</u>	<u>24,203</u>
Charitable activities	Rent Receivable	20,349	15,740
	AGM/Convention revenue	58	-
	Miscellaneous Income	-	-
	Total	<u>20,407</u>	<u>15,740</u>
Investment Income	Green Pastures bonds	1,000	1,000
	Total	<u>1,000</u>	<u>1,000</u>

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 4 Analysis of charitable activities

	Analysis	Notes	2024 £	2023 £
Charitable activities:	Donations		8,348	3,010
	AGM / Convention Costs		268	-
	Charitable Relief and Support		400	900
	Missionary Teaching		10	55
	Advertising		-	-
	Wages and salaries	6.1	15,263	15,263
	Travelling and entertainment		3,277	7,763
	Telephone and fax		1,543	1,441
	Rates		7,289	7,120
	Insurance		11,507	11,822
	Heat and Light		6,531	8,469
	Repairs and Maintenance		1,533	1,003
	Administration		1,123	1,201
	Bank Charges		257	333
	Depreciation		74	569
			<hr/>	<hr/>
			57,423	58,949
	Governance costs:			
	Legal and professional fees		598	-
	Independent examination fee	5.2	2,640	2,520
	Print, post and stationery		370	444
			<hr/>	<hr/>
	Total		61,031	61,913

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 5 Details of certain items of expenditure

5.1 Trustee Expenses

	2024	2023
Number of trustees who were paid expenses	0	0
Nature of the expenses	Reimbursements	Reimbursements
	£	£
Total amount paid	<u>0</u>	<u>0</u>

5.2 Fees for examination of the accounts

	2024	2023
	£	£
Independent examination fees	2,640	2,520
	<u>2,640</u>	<u>2,520</u>

Note 6 Paid employees

6.1 Staff costs

Staff costs :	2024	2023
	£	£
Gross wages, salaries and benefits in kind	15,000	15,000
Employer's national insurance costs	-	-
Pension costs	263	263
	<u>15,263</u>	<u>15,263</u>

Note: No employees received emoluments above £60,000.

6.2 Number of Employees

	2024	2023
	Number	Number
The parts of the charity in which the employees work.	Charitable Activities 1	1
	<u>1</u>	<u>1</u>

Note: In 2023 and in 2024 we had one employee who worked for all of 2023 and all of 2024.

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 7 Investments

Investments represent loan stock in a charitable foundation (Green Pastures CBS Ltd) which will go towards building homes for the homeless. The investment is on a 5 year term and will generate interest income of 5% per annum.

	2024 £	2023 £
Green Pastures Bonds	<u>20,000</u>	<u>20,000</u>

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Heritable Property £	Investment Properties £	Plant, Machinery and Motor Vehicles £	Fixtures, Fittings & Furniture £	Total £
Balance brought forward	649,118	334,491	72,584	85,577	1,141,770
Additions	8,392	5,165	309	-	13,866
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	<u>657,510</u>	<u>339,656</u>	<u>72,893</u>	<u>85,577</u>	<u>1,155,636</u>

8.2 Accumulated depreciation and impairment provisions

			Straight Line 10-25%	Straight Line 25%	
Basis of depreciation					
Rate of depreciation					
Balance brought forward	-	-	72,584	85,577	158,161
Depreciation charge for year	-	-	74	-	74
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	<u>-</u>	<u>-</u>	<u>72,658</u>	<u>85,577</u>	<u>158,235</u>

8.3 Net book value

At 31 December 2024	<u>657,510</u>	<u>339,656</u>	<u>235</u>	<u>-</u>	<u>997,401</u>
At 31 December 2023	<u>649,118</u>	<u>334,491</u>	<u>-</u>	<u>-</u>	<u>983,609</u>

Properties are stated at open market value at the year end date as estimated by the Trustees, who are not qualified valuers, with reference to the relevant property markets. Any movements as a result of revaluation are shown in the Statement of Financial Activities.

The historical costs of investment properties at 31 December 2024 was £339,656.

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 9 Debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024	2023	2024	2023
	£	£	£	£
Other debtors	990	75	-	-
Prepayments and accrued income	2,295	6,409	-	-
	<u>3,285</u>	<u>6,484</u>	<u>-</u>	<u>-</u>

Note 10 Creditors

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024	2023	2024	2023
	£	£	£	£
Loans and overdrafts	-	-	-	-
Other creditors	339	75	-	-
Accruals and deferred income	2,654	2,530	-	-
	<u>2,993</u>	<u>2,605</u>	<u>-</u>	<u>-</u>

10.2 Security over assets

	Amounts falling due within one year		Amounts falling due after more than one year	
	2024	2023	2024	2023
	£	£	£	£
Loan over properties	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Details of security :

There is no loan security held against any of our properties.

Note 11 Capital Commitments

There are no major capital commitments planned for 2025.

CHRIST IN YOU FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Note 12 Transactions with related parties

12.1 Remuneration and benefits

Name of trustee or related party	Legal authority	Amounts paid in benefit value	
		2024 £	2023 £
Christ in You Fellowship Australia	-	-	4,421

During the year travel costs of £nil (2023: £4,421) were reimbursed to Christ in You Fellowship Australia.

12.2 Loans / Debtors

Due from/ to related parties	Name of trustee or connected party	Legal Authority	Amount owing	
			2024 £	2023 £
	Christ in You Fellowship Australia	-	-	-

Christ In You Fellowship is connected to an Australian charity also called Christ in You Fellowship, which is a public limited company in Australia. The address at which the Australia, similarly named charity, operates from is P.O. Box 888, Coffs Harbour, N.S.W. 2450, Australia.

The charities although having a different management team are now run by the same board of Elders.

12.3 Other transaction(s) with trustees or related parties

Name of trustee or related party	Relationship to charity	Description of the transaction(s)	2024 £	2023 £
-	-	-	-	-

No trustees incurred expenses on behalf of the charity in 2024 (2023: Nil).

No remuneration or benefits were given to any of the trustees (2023: £nil).

During the year a total of £2,400 (2023: £3,000), was donated to the Fellowship by Trustees.

Note 13 Main Convention

There was a convention in Poland and Scotland in 2024.

Note 14 Movement in funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Revaluations	At 31 December 2024
Unrestricted	1,047,370	43,660	(61,031)	0	1,029,999
Total funds	1,047,370	43,660	(61,031)	0	1,029,999

Movement in funds (prior year)

	At 1 January 2023	Incoming Resources	Outgoing Resources	Revaluations	At 31 December 2023
Unrestricted	1,068,340	40,943	(61,913)	0	1,047,370
Total funds	1,068,340	40,943	(61,913)	0	1,047,370