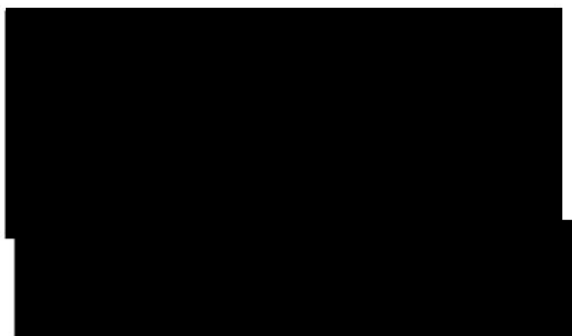


# **Strathmore Christian Fellowship SCIO**

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For the period 1<sup>st</sup> May 2024 - 30<sup>th</sup> April 2025**

**Scottish Charitable Incorporated Organisation SC014737**



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TRUSTEES' ANNUAL REPORT

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The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 30<sup>th</sup> April 2025.

Charity Name	Strathmore Christian Fellowship SCIO
Charity Number	SC014737
Principal Address	<div></div>
Current Trustees	<div></div> <div></div>
Other Trustees	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
Independent Examiner	<div></div>

## **TRUSTEES' ANNUAL REPORT**

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Strathmore Christian Fellowship has been a charity since 3<sup>rd</sup> May 1983 it is now a Scottish Charitable Incorporated Organisation (SCIO) and it was registered in its current legal form on 12<sup>th</sup> April 2016. The purposes and administration of the SCIO are set out in the constitution.

#### **Appointment of Trustees**

The appointment, removal, powers and duties of the trustees are set out in our constitution.

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting.

The Board of Trustees have met on regular occasions to review all aspects of the charity's affairs.

#### **Organisation Structure**

The members who have the right to attend members meetings and have the right to vote on changes to the constitution itself. Membership is open to any individual who satisfies the church leadership of their faith in the Lord Jesus Christ as Saviour and Lord.

The Board are responsible for the control of the activities and strategic direction and governance of the charity. Persons on the Board are to be referred to as Trustees.

There are many volunteers who help with the ongoing tasks of the charity.

#### **OBJECTIVES & ACTIVITIES**

The promotion of Christianity by:

Holding regular Sunday services of public worship and other meetings the have an emphasis on Christian teaching and lifestyle.

Connecting with local groups and community-based bodies; partnering locally with other churches in Angus and nationally through our affiliation to the Elim Pentecostal Church as an Elim Church Incorporated (EIC) Fellowship.

To help relieve poverty by:

Working with local foodbank services to provide emergency supplies to local people in need.

Providing practical and financial support to projects overseas, in particular Uganda.

This includes the establishment, maintenance and development of facilities for education, healthcare and training for local churches.

Strathmore Christian Fellowship aims to be a church that honours Jesus Christ and upholds biblical truth in a contemporary, spiritual manner. The purpose of the church includes providing support to those both locally and overseas who are in some way disadvantaged.



## **TRUSTEES' ANNUAL REPORT**

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### **ACHIEVEMENTS & PERFORMANCE**

The main activities during the year up to 30<sup>th</sup> April 2025 have been:

- Holding regular Sunday services of public worship including a Sunday school and creche. Meetings in other locations weekly, fortnightly and monthly with an emphasis on Christian teaching and lifestyle.
- Providing more financial support to Uganda via the Capstone Projects charity to the development of various projects in Lugazi, Uganda. These include support for disadvantaged children in the community, a medical clinic & dispensary, and a first stage primary and nursery school.
- We have made donations to the local foodbank in order to supply emergency donations to people in need.
- Connections are made with local groups and community-based bodies as well as nationally through our affiliation to Elim Pentecostal Church.
- Alpha Course was attended.
- House groups, Carol Concert and Christmas Services were well attended.

Claims to HMRC have been successfully made for Gift Aid for previous years and this has brought in £11,447, further claims are to be submitted to HMRC next year 2025-2026.

A decision was taken by trustees to have Bridges Coffee Shop a separate organisation under the name of Bridges Coffee Shop CIC (SC768849) a social enterprise in the form of a Community Interest Company(CIC) therefore any equipment or fixtures bought for the reason of the start-up of the coffee shop will be made as a loan and must be repaid by the Bridges Coffee Shop CIC. Any loan will therefore appear on the Balance Sheet and not through the Income and Expenditure of Strathmore Christian Fellowship.

### **FUTURE PLANS**

Loan to Bridges Coffee Shop CIC should be repaid within the next two financial years as a profit has been made in their current start-up year.

Volunteers from the church will assist the new CIC.

### **FIXED ASSETS**

The Church owns property at 42-44 Bank Street Kirriemuir.

### **STAFFING**

There have been no staff members during the period.

**TRUSTEES' ANNUAL REPORT**

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**FINANCIAL REVIEW**

**Overview**

The results for the period are set out in the attached accounts. The total income for the year was £34,894 (2024 £21,439). The total expenditure was £21,888(2024 £23,792). The results show a surplus of £13,006(2023 deficit £2,353). Leaving unrestricted funds of £49,055.

**RESERVES POLICY**

The reserves for the charity are any unrestricted funds.

The Board have decided that £9,000 of these funds would be sufficient reserves in place for the running of the charity for some time.

**APPROVAL**

This report was approved by the trustees on the 29<sup>th</sup> October 2025 and signed on their behalf by:



Trustee

Date

5<sup>th</sup> NOVEMBER 2025

**Strathmore Christian Fellowship SCIO – SC014737**

**Strathmore Chrisitan Fellowship SCIO - SC014737**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period 1<sup>st</sup> May 2024 to 30<sup>th</sup> April 2025 which are set out on pages 7-12.

**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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

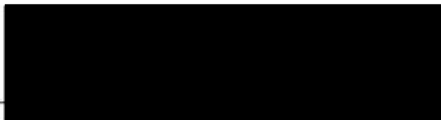
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 following requirements have not been met: - 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 in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

 Independent Examiner

5/11/2025 Date of signing

**STATEMENT OF RECEIPTS & PAYMENTS**

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	2025 £ Unrestricted	2025 £ Restricted	2025 £ Total	2024 £ Total
<b>Receipts</b>				
Donations	34,894	0	34,894	21,439
<b>TOTAL RECEIPTS</b>	<b>34,894</b>	<b>0</b>	<b>34,894</b>	<b>21,439</b>
<b>Payments</b>				
Charitable Activities	8,796	0	8,796	10,679
Governance	320	0	320	320
Donations provided	12,772	0	12,772	12,793
<b>TOTAL PAYMENTS</b>	<b>21,888</b>	<b>0</b>	<b>21,888</b>	<b>23,792</b>
<b>Surplus/Deficit for period</b>	<b>13,006</b>	<b>0</b>	<b>13,006</b>	<b>-2,353</b>



## STATEMENT OF BALANCES

	2025 £	2025 £	2025 £	2024 £
	Unrestricted	Restricted	Total	Total
<b>Funds Reconciliation</b>				
Balance as at 1st May	36,049	0	36,049	38,402
Surplus/Deficit	13,006	0	13,006	-2,353
	<u>49,055</u>	<u>0</u>	<u>49,055</u>	<u>36,049</u>
<b>Current Assets</b>			2025	2024
Bank Account April			43,324	26,818
Loan Provided Bridges Coffee Shop CIC			5,731	9,231
Total			<u>49,055</u>	<u>36,049</u>
42-44 Bank Street, Kirriemuir At cost May 2010 revaluation		non inclusive above		120,000
<b>Liabilities</b>	2025	2025	2025	2024
Independent Examination Fee	320	0	320	320
	<u>320</u>	<u>0</u>	<u>320</u>	<u>320</u>

These accounts were approved by the Trustees on the 29<sup>th</sup> of October 2025 and signed on their behalf by:

Trustee

Date

5/11/2025

Strathmore Christian Fellowship SCIO

## NOTES TO THE ACCOUNTS

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### **1. Basis of Preparation**

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

### **2. Fund Accounting**

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

### **3. Taxation**

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

### **4. Transactions with trustees and related parties**

- a) No remuneration was paid to trustees or any persons connected with them during the year (2024:£nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.

NOTES TO THE ACCOUNTS cont'd

**1. Donations**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Offerings	23,447	0	23,447	21,439
Gift Aid reclaimed	11,447	0	11,447	0
	34,894	0	34,894	21,439

**2. Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Ministry	272	0	272	1,135
ELIM 5%	1,152	0	1,152	720
Hire of Halls	1,927	0	1,927	2,144
Heat & Light	0	0	0	352
Water	0	0	0	185
Insurance	1,651	0	1,651	2,945
Audio Equipment & Music	2,405	0	2,405	1,137
Travel	440	0	440	400
Youth Work	0	0	0	1,500
General Expenses	260	0	260	0
Bank Street TV Licence	160	0	161	161
Bank Street Maintenance	530	0	530	0
	8,796	0	8,796	10,679

NOTES TO THE ACCOUNTS cont'd

<b>3. Donations provided</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Harvest Ministries Ltd (Revive Scotland – Outreach)	0	0	0	5,000
Uganda via Capstone	2,400	0	2,400	2,400
Metro Ministries	180	0	180	180
Scripture Union	500	0	500	500
Sannox Christian Centre	1,200	0	1,200	1,200
PWAMM	600	0	600	600
New Destiny	600	0	600	600
CVM	300	0	300	300
Paul Calvert	600	0	600	600
Bridges Coffee Shop CIC	1,192	0	1,192	313
The Foodbank	1,200	0	1,200	1,100
Barnabas Aid	2,000	0	2,000	0
Barnabas Fund	1,000	0	1,000	0
Mercy Ships	1,000	0	1,000	0
	12,772	0	12,772	12,793



NOTES TO THE ACCOUNTS cont'd

**1. Movement in Funds**

	As at 01/05/2024 £	Receipts £	Payments £	As at 30/04/2025 £
<b>Unrestricted Funds</b>				
<b>General fund</b>	36,049	34,894	21,888	49,055
<b>General fund</b>	36,049	34,894	21,888	49,055
<b>No Restricted Funds held</b>				
<b>All restricted funds</b>	0	0	0	0
<b>Total Funds</b>	36,049	34,894	21,888	49,055

**Purpose of Funds**

**General Fund**

**Unrestricted funds for any charitable purpose**

**Restricted Fund**

**Restricted fund for restricted spending whether from Funder or fundraising - Non applicable**