

## 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	Jul	24	To	30 Jun 25

### Reference and administration details

Charity name	Imkerhof Training Centre Christian Trust
Other names charity is known by	ITCCT
Registered charity number	SC038447
Charity's principal address	Aberniddrie, Nethy Bridge
	Postcode PH25 3DA

### 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	Peter NORGATE	Trustee		
2	Margaret NORGATE	Trustee		
3	Andrew ELEY	Trustee		
4	Elaine ELEY	Trustee		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## 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
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Gordon SMYRELL	
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## Structure, governance and management

Type of governing document	Deed of Trust (dated 3 <sup>rd</sup> July 2007 and amended on 7 <sup>th</sup> April 2018)
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Trustee recruitment and appointment	As set-out in the Deed of Trust
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## Objectives and activities

Charitable purposes	The advancement of Christian religion The advancement of education The advancement of health The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage
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Summary of the main activities in relation to these objects	The Trust has remitted funds regularly to the Christian Leadership Schools, Namibia (originally based at Imkerhof) for application in accordance with the Trust Purposes as set out in the Deed of Trust
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## APPENDIX 1

### Achievements and performance

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

The Trust received donations from supporters of **£9,783**. **£9** was received in Bank Interest.

Administrative Expenses (4 bank charges for international transfers of £25, 12 monthly bank charges of £5, charge for cheque £0.75, £16 for postage) amounted to **£176**. There were no other expenses in 2024/25.

The total sent to Christian Leadership School, Namibia was **£9,659**.

**£2,375** is held in reserve: £2,125 which is the Gift Aid on the one-off donation held for a forthcoming project and £250 for General ITCCT Support – both amounts are unrestricted.

At 30-Jun-25, the current account balance was £2,433, which comprised:

- ☐ £1 for the Trust Fund
- ☐ £77 to be transferred in Jul-24 to Namibia (arrived in late Jun-24)
- ☐ -£25 to be deducted from the next transfer (double counted fees in Jun-25)
- ☐ £5 for the monthly costs in Jun-24 (£5 bank fee)
- ☐ £2,375 in ITCCT reserves.

### Financial review

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

The Trust holds limited reserves (currently £2,375 and for the £1 Trust Fund) and transfers donations to Christian Leadership School, Namibia in the month following receipt.

#### Details of any deficit

Not applicable.

#### Donated facilities and services (if any)

The Trustees donate their personal time, computers and stationery to the Trust without charge.

## APPENDIX 1

### 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)



Full name(s)

PETER JOHN NORGATE

Position (e.g. Chair)

TRUSTEE

Date

24<sup>th</sup> March 2026

Receipts and payments accounts					
For the period from			to		
	01 July 2024			30 June 2025	

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	9,783				9,783	10,373
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	9				9	6
<b>A1 Sub total</b>	<b>9,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,792</b>	<b>10,379</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>9,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,792</b>	<b>10,379</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	177				177	377
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	9,659				9,659	10,573
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>9,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,836</b>	<b>10,950</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,836</b>	<b>10,950</b>
<b>Net receipts / (payments)</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44)</b>	<b>(571)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44)</b>	<b>(571)</b>

## B1 Cash funds

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 £
Cash and bank balances at start of year	2,477				2,477	3,048
Surplus / (deficit) shown on receipts and payments account	(44)				(44)	(571)
					-	
					-	
Cash and bank balances at end of year	2,433	-	-	-	2,433	2,477

(Agree balances with receipts and payments account(s))

## B2 Investments

11374		Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		6	-	-

### B3 Other assets

[illegible]

#### B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	<b>Total</b>	-	-

### B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	<b>Total</b>	-	-

Date of approval

PJ Normal	PETER JOHN NORRIS	24.3.2026

## Section C Notes to the Accounts

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

The advancement of Christian religion  
 The advancement of education  
 The advancement of health  
 The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Christian Leadership Schools, Namibia	Institution	4	9,659
Total			9,659

### 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	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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 £
ITCCT Supporters	9,783				9,783	10,373
					-	
					-	#
					-	
Total	9,783	-	-	-	9,783	10,373
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	6 Total last period to nearest £
Christian Leadership Schools, Namibia	9,659		9,659	10,573
			-	
			-	
			-	
Total	9,659	-	9,659	10,573

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 £
	9				9	6
					-	
					-	
					-	
					-	
					-	
					-	
Total	9	-	-	-	9	6
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-



## Imkerhof Training Centre Christian Trust

SC038447

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter amount of fund below	#	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>							
Donations	9,783					9,783	10,373
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	9					9	6
<b>Sub total</b>	<b>9,792</b>		-	-	-	<b>9,792</b>	<b>10,379</b>
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>	<b>-</b>		-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>9,792</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>9,792</b>	<b>10,379</b>
<b>Payments</b>							
Expenses for fundraising activities	177					177	377
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities						-	
Grants and donations	9,659					9,659	10,573
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>	<b>9,836</b>		-	-	-	<b>9,836</b>	<b>10,950</b>
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>	<b>-</b>		-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,836</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>9,836</b>	<b>10,950</b>
<b>Net receipts / (payments)</b>	<b>(44)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(44)</b>	<b>(571)</b>
<b>Transfers to / (from) funds</b>						-	
<b>Surplus / (deficit) for year</b>	<b>(44)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(44)</b>	<b>(571)</b>

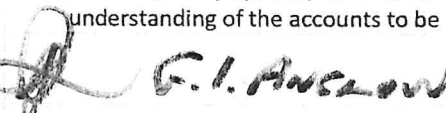
## Nature and purpose of funds

Unrestricted Funds are regularly sent to Christian Leadership Schools, Namibia for application in accordance with the Trust purposes.

Historic reserves at 30-Jun-25 held in the CAF Bank Current Account are £2,375 made up of £2,125 for Gift Aid on the 1-off £18,000 gift held for future projects and £250 for general ITCCT support - both amounts are unrestricted. The reserves are unchanged in 2024/25.

# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Imkerhof Training Centre Christian Trust						
Registered charity number		SC038447						
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
		01	Jul	24		30	Jun	25
Set out on pages	The Receipt and Payment Accounts (1 page) and supporting appendices 1 and 2 (4 pages and 5 pages respectively)				(remember to include the page numbers of additional sheets)			
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
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> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
Signed:					Date: 18-March-2026			
Name:	G. I. Anderson							
Relevant professional qualification(s) or body (if any):								
Address:	8 Johnstone Road Avenmore Inverness-shire PH22 1TY							

\*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.