

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
FOUNDATION CHRISTIAN FELLOWSHIP**



CHARTERED ACCOUNTANTS

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FOUNDATION CHRISTIAN FELLOWSHIP

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FOR THE YEAR ENDED 31 MARCH 2025**

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FOUNDATION CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the charity are to advance the Christian religion by providing teaching, care, social networking and support in the local community.

Significant activities

The activities of the charity over the financial year were as follows:

- Regular weekly public meetings on Sunday and Tuesday for Christian teaching. Open to all members of the community.
- Weekly Sunday school. Open to all children in the community.
- Monthly outreach meals held in local hotels aimed at providing friendship and social contact for adults. All members of the community are invited through monthly press releases and advertising.

FINANCIAL REVIEW

Financial position

The results for the year and the financial position of the charity are as shown on the annexed financial statements.

Principal funding sources

The principal funding source for the charity are donations.

Reserves policy

Unrestricted funds represent income not yet utilised in supporting the charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Related parties

None of the Trustees receive remuneration or any other benefit from their work with the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038759

Principal address



Trustees



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

[REDACTED]
Bain Henry Reid
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by order of the board of trustees on 13 October 2025 and signed on its behalf by:

[REDACTED]

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOUNDATION CHRISTIAN FELLOWSHIP**

I report on the accounts for the year ended 31 March 2025 set out on pages four to nine.

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 (as amended). The charity's 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 as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 you as 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.

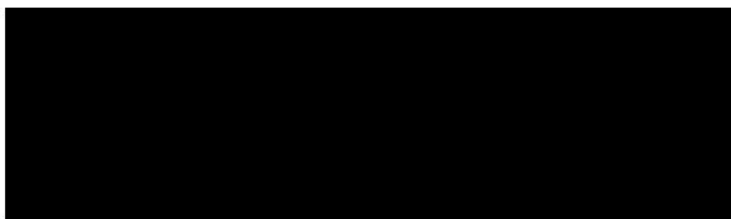
Independent examiner's statement

In connection with 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 to 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.



The Association of Chartered Certified Accountants

Bain Henry Reid
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

13 October 2025

FOUNDATION CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>25,869</u>	<u>20,927</u>
EXPENDITURE ON			
Charitable activities			
Expenditure		16,944	11,761
Other		<u>566</u>	<u>337</u>
Total		<u>17,510</u>	<u>12,098</u>
NET INCOME		8,359	8,829
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>61,382</u>	<u>52,553</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>69,741</u></u>	<u><u>61,382</u></u>

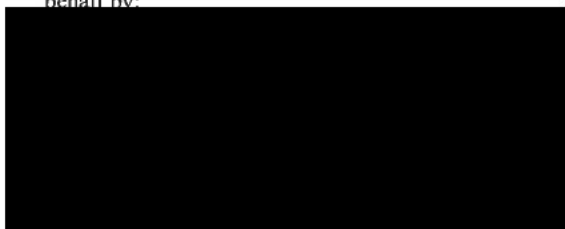
The notes form part of these financial statements

FOUNDATION CHRISTIAN FELLOWSHIP

BALANCE SHEET
31 MARCH 2025

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	1,070	720
CURRENT ASSETS			
Debtors	5	3,597	5,028
Cash at bank		65,074	55,634
		<u>68,671</u>	<u>60,662</u>
NET CURRENT ASSETS		<u>68,671</u>	<u>60,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>69,741</u>	<u>61,382</u>
NET ASSETS		<u>69,741</u>	<u>61,382</u>
FUNDS	6		
Unrestricted funds		69,741	61,382
TOTAL FUNDS		<u>69,741</u>	<u>61,382</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2025 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Going concern

The trustees are of the opinion that there is sufficient resources available to continue the activities of the charity over the next 12 months. The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. As a result the trustees have continued to adopt the going concern basis of accounting in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Cash at bank and in hand

Cash at bank and in hand includes cash held with banking institutions.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,927
EXPENDITURE ON	
Charitable activities	
Expenditure	11,761
Other	337
Total	12,098
NET INCOME	8,829
RECONCILIATION OF FUNDS	
Total funds brought forward	52,553
TOTAL FUNDS CARRIED FORWARD	61,382

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	1,357
Additions	916
At 31 March 2025	2,273
DEPRECIATION	
At 1 April 2024	637
Charge for year	566
At 31 March 2025	1,203
NET BOOK VALUE	
At 31 March 2025	1,070
At 31 March 2024	720

FOUNDATION CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Tax	<u>3,597</u>	<u>5,028</u>

6. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	61,382	8,359	69,741
TOTAL FUNDS	<u>61,382</u>	<u>8,359</u>	<u>69,741</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,869	(17,510)	8,359
TOTAL FUNDS	<u>25,869</u>	<u>(17,510)</u>	<u>8,359</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	52,553	8,829	61,382
TOTAL FUNDS	<u>52,553</u>	<u>8,829</u>	<u>61,382</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,927	(12,098)	8,829
TOTAL FUNDS	<u>20,927</u>	<u>(12,098)</u>	<u>8,829</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	52,553	17,188	69,741
TOTAL FUNDS	<u>52,553</u>	<u>17,188</u>	<u>69,741</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,796	(29,608)	17,188
TOTAL FUNDS	<u>46,796</u>	<u>(29,608)</u>	<u>17,188</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

FOUNDATION CHRISTIAN FELLOWSHIP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,272	17,709
Gift aid - income tax recovered	3,597	3,218
	<u>25,869</u>	<u>20,927</u>
Total incoming resources	25,869	20,927
EXPENDITURE		
Charitable activities		
Rent	6,000	4,900
Insurance	530	504
Miscellaneous expenses	1,304	357
Gifts	659	701
Gifts to speakers	1,510	410
Refreshments	1,126	670
Tithe to aglow	600	600
Donations	1,019	2,120
Equipment and maintenance	3,476	809
	<u>16,224</u>	<u>11,071</u>
Other		
Computer equipment	566	337
Support costs		
Governance costs		
Accountancy	720	690
	<u>17,510</u>	<u>12,098</u>
Total resources expended	17,510	12,098
Net income	8,359	8,829

This page does not form part of the statutory financial statements