

# Christ Central (Scotland)

Scotland · Charity number SC039935

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2008-10-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 143 South Anderson Drive  
Aberdeen  
AB10 7PD

**Website** <http://www.christcentral.tv/>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** to promote the Christian Faith

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The promotion of the Christian faith in the United Kingdom, Europe and through out the world in such manner as the Trustees shall in their absolute discretion determine.

## Geography

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- **Main operating location:** Aberdeen
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£51,498	£21,160	-	0
2023-12-31	£59,189	£27,789	-	0
2022-12-31	£55,734	£27,785	-	0
2021-12-31	£52,826	£22,223	-	0
2020-12-31	£72,690	£40,512	-	0

**Christ Central (Scotland)**

Scotland - Charity number SC039935

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# Accounts

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Charity number SC039935

**CHRIST CENTRAL (SCOTLAND)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31 DECEMBER 2024**

**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

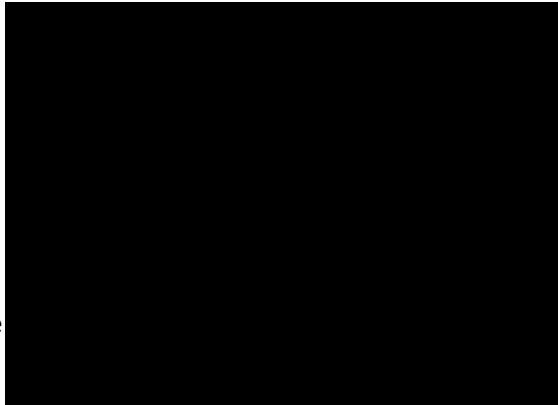
**INFORMATION**

Trustees

Business address

Charity number

SC039935



**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**REPORT OF THE TRUSTEES**

The Trustees present their report and accounts for the year ended 31 December 2024.

**Constitution and Organisational Structure**

The organisation was constituted by a Deed of Trust signed by the then trustees on 1 January 2005 and registered with the Office of the Scottish Charities Regulator on 9 October 2008.

Under the rules for financial administration the trustees act through a Management Committee and have appointed [REDACTED] to act as the operations member.

**Objectives and Activities**

The principal objective of the of Trust is the promotion of the Christian faith in the United Kingdom, Europe and throughout the world in such a manner that the trustees shall in their absolute discretion determine.

During the year the trust carried out the following activities in addition to their regular weekly meetings for worship and discipleship

- **Community-** the trust worked alongside TLC SCIO to deliver community outreach projects in Altens/Torry reaching the whole of the Aberdeen City. This included the running of weekly foodbanks, foodbank delivery, community events and city outreach
- **Leadership training-** training was limited in this financial year to Aberdeen with the help of online input
- **Lifestyle discipleship training** - providing a more in depth look at Christianity in a 10 week course
- **Fundraising-** As part of our wider goals we fundraise for other charities whose objectives align with ours but who perform tasks that are outside our scope of operation.

**Structure, governance and management**

Membership of the board is open to any person over the age of 16 who subscribes to the purposes of the charity and wishes to see them fulfilled. Trustees are elected at the annual general meeting of which there is a minimum number of 3 trustees as per the constitution. The trustees are responsible for the strategic direction and governance of the organisation, with the daily operations being performed by the operations manager and overseen by the chairman. The trustees are aware of their responsibilities for health and safety, particularly in regard to the safeguarding of children, working conditions of paid and volunteer workers and fraud and error.

**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Financial Review**

***Financial review***

Income for the year under review amounted to £51,498. This comprised of £43,995 in donations, £7,500 of other income and £3 in bank interest received.

Outgoings for the year totaled £21,160. This comprised of £15,048 for general operations, £1,068 for loan interest on the property loan, and £5,044 for repairs and maintenance to the property on Palmerston Road.

There was a surplus for the year of £30,337 (2023 - £41,300) and a reserve of funds of £1,177,323 (2023 - £1,146,986) which the Trustees consider to be adequate resources for the purposes of the Trust.

**Taxation**

The Trust is a recognised as a charity by the Inland Revenue. There is therefore no liability to taxation on any of its income.

Approved by the Trustees and signed on their behalf:

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29 September 2025

CHRIST CENTRAL (SCOTLAND)

REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
<b>INCOMING RESOURCES</b>					
Weekly tithes and donations	43,995	-	-	43,995	44,229
Building offerings	-	-	-	-	-
Tax recoverable	-	-	-	-	6,417
Bank interest received	3	-	-	3	1
Other	7,500	-	-	7,500	5,087
<b>TOTAL INCOMING RESERVES</b>	<b>51,498</b>	<b>-</b>	<b>-</b>	<b>51,498</b>	<b>55,734</b>
<b>RESOURCES EXPENDED</b>					
Grants and gifts	1,674	-	-	1,674	1,791
Payroll Costs	-	-	-	-	-
Travel costs	-	-	-	-	-
Communication costs	1,078	-	-	1,078	1,658
Utilities	7,600	-	-	7,600	5,483
Insurance	2,303	-	-	2,303	2,139
Repairs and maintenance	5,044	-	-	5,044	2,938
Loan interest paid	-	1,068	-	1,068	2,155
Other	2,393	-	-	2,393	1,725
<b>TOTAL RESOURCES EXPENDED</b>	<b>20,092</b>	<b>1,068</b>	<b>-</b>	<b>21,160</b>	<b>17,889</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<b>31,406</b>	<b>(1,068)</b>	<b>-</b>	<b>30,337</b>	<b>41,300</b>
Transfers between funds	37,635	(37,634)	(1)	(0)	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(6,229)</b>	<b>36,565</b>	<b>1</b>	<b>30,337</b>	<b>41,300</b>
Balance brought forward	4,382	1,142,533	71	1,146,986	1,105,686
<b>BALANCE AT 31 DECEMBER 2024</b>	<b>(1,847)</b>	<b>1,179,098</b>	<b>72</b>	<b>1,177,323</b>	<b>1,146,986</b>

CHRIST CENTRAL (SCOTLAND)

REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF BALANCES

	Total 2023 £	Total 2022 £
<b>FIXED ASSETS</b>		
Land and Buildings	1,187,006	1,187,006
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	2,993	10,642
NCMI	1,200	-
	<u>4,193</u>	<u>10,642</u>
<b>CURRENT LIABILITIES</b>		
Loans repayable < 1 year	(13,035)	(37,188)
Accruals	(840)	-
	<u>(9,683)</u>	<u>(26,546)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>	<u>(9,683)</u>	<u>(26,546)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>1,177,323</b>	<b>1,160,460</b>
Loans repayable > 1 year	-	(13,475)
<b>NET ASSETS</b>	<u><b>1,177,323</b></u>	<u><b>1,146,986</b></u>
<b>FUNDED BY:</b>		
Restricted funds	72	71
Designated funds	1,179,098	1,142,533
General funds	(1,847)	4,382
<b>TOTAL FUNDS</b>	<u><b>1,177,323</b></u>	<u><b>1,146,986</b></u>



**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

Approved by the trustees and signed on their behalf



On 29<sup>th</sup> September 2025

**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**NOTES TO THE ACCOUNTS**

**1 Accounting Policies**

1.1 Basis of preparation of accounts

These financial statements have been prepared under the historical cost convention and include the results of the church's activities which are described in the Trustees' Report.

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

1.2 The Accounting Policies used for the preparation of these Accounts are as follows:-

- a) All voluntary income (i.e. Offerings and Donations) is accounted for when received.
- b) Covenant & Gift Aid Tax Recovered is accrued at the time of receipt of donations.
- c) Expenses of the charity are accounted for on an accrual basis and provision is included in the financial statements for all known liabilities at the balance sheet date.
- d) Equipment purchases are written off in the year of purchase because they are of such a nature that once used they have little or any carrying value. Property and related equipment costs will be written off at appropriate rates once they are brought into use.

**2 Trustees Remuneration**

No trustees received remuneration for their services in the year (2023 £nil).

The personal guarantee over the property belonging to [REDACTED] to the amount of £100,000 remains in place in connection with the outstanding loan on the property.

**CHRIST CENTRAL (SCOTLAND)**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Independent Examiner's Report to the Trustees of Christ Central Aberdeen**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 7.

**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 2006 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 any 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 2006 Accounts Regulations. 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 therequirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

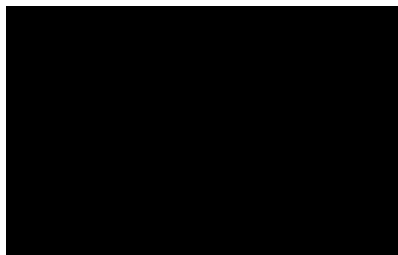
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:



Professional body: CIMA

Address:



Date: 29 September 2025

