

Christian Outreach Centre - Thurso (SCIO)

Scotland · Charity number SC043697

Details

Known as Highland Christian Church

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2013-01-10

Register [View on the OSCR register](#)

Contact

Address 1 Janet Street
Thurso
Caithness
KW14 7AR

Website <http://highlandchristian.church>

Activities

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

Purposes: 'the prevention or relief of poverty','the advancement of religion','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: As a charity, we run weekly church meetings on Sundays and also other meetings during the week. These include seasonal events (Christmas, Easter, summer BBQ's etc), community support lunches, and other more church related meetings. We also live stream online during the week. We run a Community Cupboard initiative from our building to support those suffering from the cost of living crisis, distributing goods and pastoral care.

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

Objectives: The organisation is established for charitable purposes only, and in particular, the objects are:
4.1 the advancement of religion
4.2 the prevention or relief from poverty
4.3 The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage
4.4 The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and only in relation to recreational facilities or activities which are: (i) primarily intended for persons who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage, or (ii) available to members of the public at large

or to male or female members of the public at large.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£14,638	£16,772	-	1
2024-01-31	£16,156	£18,358	-	1
2023-01-31	£14,074	£16,635	-	1
2022-01-31	£14,638	£11,303	-	1
2021-01-31	£24,014	£19,868	-	1

Accounts

REGISTERED CHARITY NUMBER: SC043697

**Report of the Trustees and
Financial Statements for the Year Ended 31 January 2025
for
Christian Outreach Centre - Thurso (SCIO)
(known as Highland Christian Church)**

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Christian Outreach Centre Thurso (SCIO)

**Contents of the Financial Statements
for the Year Ended 31 January 2025**

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Christian Outreach Centre - Thurso (SCIO)

Report of the Trustees for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

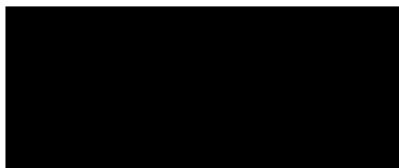
Name charity is known as:
Highland Christian Church

Registered Charity number
SC043697

Principal address



Trustees



- Resigned 7 February 2024
- Resigned 7 February 2024
- Appointed 22 September 2025

Independent examiner



Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the terms of the Constitution. Application for trusteeship must be made in writing to the Board and each application will be considered at a subsequent Board meeting. The minimum number of Trustees is three and the maximum is seven. At each AGM all of the Trustees must retire but then may be re-elected.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Trust are the advancement of religion; the prevention or relief from poverty; the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage; and the provision or organisation of recreational facilities with the object of improving the conditions of life of the persons for whom the facilities or activities are intended.

Christian Outreach Centre - Thurso (SCIO)

Report of the Trustees for the Year Ended 31 January 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

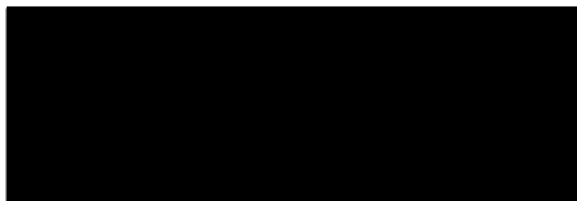
The past year was an active and meaningful one for Highland Christian Church. Regular Sunday services, mid-week gatherings, and online worship continued to provide stability and spiritual nourishment for the congregation. Our community hub programme remained a vital part of church life, offering hygiene aid to those affected by the cost of living crisis and extending support to people experiencing homelessness in the region. The church building also served as a centre for fellowship and outreach, hosting seasonal celebrations such as Easter and Christmas, as well as community events including summer barbecues. Together, these activities reflect our ongoing commitment to worship, service, and the strengthening of community life.

FINANCIAL REVIEW

Reserves policy

The policy of the charity is to maintain a reserve to cover expected running costs for a reasonable period and to meet any unusual items of expenditure.

Approved by order of the board of trustees on3.10.2025..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Christian Outreach Centre - Thurso (SCIO)**

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

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'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.

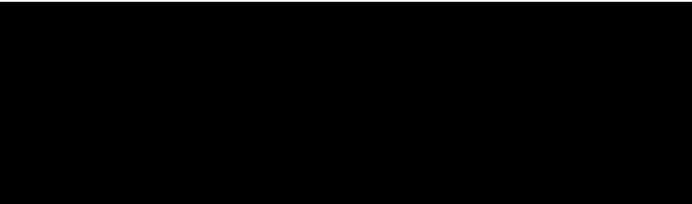
Independent examiner's statement

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.



Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Date: 6.10.25

Christian Outreach Centre - Thurso (SCIO)**Statement of Receipts and Payments
for the Year Ended 31 January 2025**

	2025	2024
	£	£
RECEIPTS		
Voluntary income		
Donations (including Gift Aid)	14,559	16,074
Investment income		
Interest received	<u>79</u>	<u>82</u>
Total receipts	14,638	16,156
PAYMENTS		
Charitable activities		
Pastor remuneration	8,500	9,500
Sundries	67	225
Christian Hospitality	717	657
Online worship costs	464	87
Room Hire	618	402
Conference expenses	-	1,959
Insurance	873	827
Heat & light	1,410	1,511
Travel costs	222	86
Repairs	2,556	334
Card charges	117	108
	<u>15,544</u>	<u>15,696</u>
Grants and Donations		
Donations made	<u>534</u>	<u>1,395</u>
	16,078	17,091
Governance costs		
Independent Examiner's fee	<u>594</u>	<u>570</u>
	16,672	17,661
Payments relating to assets		
Purchase of equipment	<u>100</u>	<u>697</u>
Total payments	16,772	18,358
Deficit for the period	<u><u>(2,134)</u></u>	<u><u>(2,202)</u></u>

The notes form part of these financial statements

Christian Outreach Centre - Thurso (SCIO)

**Statement of Balances
At 31 January 2025**

	Notes	£	2025 Unrestricted fund £	Total 2024 funds £
FUNDS RECONCILIATION				
Cash at bank and in hand at 1 February 2024			5,852	8,054
Surplus/(deficit) for year			(2,134)	(2,202)
			<u>3,718</u>	<u>5,852</u>
Cash at bank and in hand – 31 January 2025			<u>3,718</u>	<u>5,852</u>
BANK & CASH BALANCES				
Bank Current Account			3,076	5,187
PayPal Account			642	665
			<u>3,718</u>	<u>5,852</u>
OTHER ASSETS				
Property purchased: [REDACTED]			46,718	46,718
Improvements to property			12,031	12,031
Play Equipment at Cost			1,775	1,775
Musical Equipment at Cost			412	412
Other equipment at Cost			8,976	8,876
Display Boards, Signs			832	832
			<u>70,744</u>	<u>70,644</u>
DEBTORS				
Expenses to be reimbursed			62	11
			<u>62</u>	<u>11</u>
LIABILITIES				
Independent Examiner's fees			594	570
			<u>594</u>	<u>570</u>

The financial statements were approved by the Board of Trustees on 3.10.2025 and were signed on its behalf by:

[REDACTED]

The notes form part of these financial statements

Christian Outreach Centre - Thurso (SCIO)

Notes to the Financial Statements for the Year Ended 31 January 2025

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended).

TAXATION

The charity is exempt from tax on its charitable activities.

NATURE & PURPOSE OF FUNDS

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	<u>82</u>	<u>82</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

The sum of £4,500 was paid to [REDACTED] (£9,500 – 2024), and £4,000 to [REDACTED] as pastor for the year ended 31 January 2025.

TRUSTEES' EXPENSES

Expenses incurred on behalf of the charity in respect of its charitable activities totalling £1,884 were reimbursed to one trustee during the year ended 31 January 2025 (£3,696 - year ended 31 January 2024).