

Huntly Christian Fellowship
Unaudited Financial Statements
30 June 2025

RITSONS

Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Huntly Christian Fellowship

Financial Statements

Year ended 30 June 2025

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Huntly Christian Fellowship

Trustees' Annual Report

Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name Huntly Christian Fellowship

Charity registration number SC048452

Principal office [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

The trustees

[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	[REDACTED]

Independent examiner [REDACTED]
26-30 Marine Place
Buckie
Moray
AB56 1UT

Structure, governance and management

The Huntly Christian Fellowship registered as a SCIO 12 June 2018.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Objectives and activities

The purposes of the SCIO are the advancement of the Christian faith in accordance with our Basis of Faith, primarily, but not exclusively, within Huntly, Aberdeenshire and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of community facilities; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the SCIO from time to time.

The charity is a church led by elders. The elders are the trustees of the charity and the only members of the charity. People who come to the church meetings regularly are not members of the charity.

The elders met throughout the year to discuss the work of the charity and to make decisions on behalf of the charity /church. An AGM was held for this reporting period on the 27/10/2025. The minutes of the AGM are available on request.

The Church advances the Christian faith by the preaching of the Gospel, public worship, organised bible studies, prayer meetings, evangelistic events and by trying to meet needs within the community that we become aware of.

This has been achieved in this reporting period by running a weekly Sunday service of public worship, where we sang, prayed and shared God's word from the bible. The children stayed in the services for about the first 30 minutes and then went out to Sunday school, where they continued to learn about the Christian faith through activities, games and discussions in age-appropriate groupings. This is when the adults listened to the sermon, continued to sing and pray. Once a month we included the celebration of communion within our service.

Attendance has been variable averaging about 45 adults and 10 children & teenagers.

We held two weekly bible study groups and a monthly prayer meeting. These offered us a chance to discuss God's word in depth and to pray for each other, the work of the church and the local community.

Within the year we had the privilege of hosting a family blessing service and a separate service by the river when six people were baptised.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance

Fellowship within H.C.F

Because those who attend HCF live within a fairly wide geographical area, we have sought to maintain a family atmosphere by having monthly fellowship lunches and a variety of activities and events throughout the year. These occasions also give us the opportunity to support vulnerable and elderly people in our fellowship who might experience loneliness and isolation. Examples of our activities included: a summer family barbeque; picnic and a range of walks for different groups which were often associated with either breakfast or lunch. Where possible, meals (including Christmas celebrations) were planned to support local businesses. Monthly men's breakfasts were held where there was an opportunity to explore the role of men within the Christian faith. In May, we began monthly ladies' prayer dinners which have proven very popular and are continuing.

Youth work & connection with other churches

In August we hosted our first Rooted for Youth event in Huntly. About sixty young people attended from various churches in Aberdeenshire and Moray. The evening began with a buffet meal followed by worship and age-appropriate bible teaching. Throughout the year we paid for buses and escorted local young people to similar events hosted by other churches in Moray. This is seen as a blessing by many families who have expressed their gratitude. Some of our youth group attended the SU Go conference for young people in October and the Rooted for Youth weekend in February. Locally, a youth afternoon was held at the home of one of our fellowship families in June. In our own fellowship, we are seeing that attendance at youth events is leading to our young people beginning to serve within the life of the church.

Involvement with the local community

In September we again took part in the Huntly Hairst, an annual food & craft event. We provided free craft activities for children in the local town hall. In November, we ran 'The Big Quiz'. This event linked us with hundreds of other churches right across the country who all did the same quiz at the same time. It was run by Tearfund to raise funds for the relief of worldwide poverty. We had a good turn out and about a third of the people who came were not fellowship attendees. That same month we gave financial support to a local family whose home was devastated by fire. In April, we again held a 'Messy Easter' event for local families, providing free Easter crafts and activities for younger children followed by worship and a free meal. All children were accompanied by an adult who also enjoyed the meal and each child was given a small gift bag including an Easter story book and an Easter egg etc. In June, we sponsored one of the Huntly town centre's floral displays and one of our ladies joined the team which tended the displays over the summer months.

Connection with other Christians

In October, some of our number attended a Celtic worship evening in Elgin. Three of our gentlemen attended the Rooted for Men residential weekend at Nethybridge. This weekend gave all those who attended the opportunity to spend time in the bible together, share meals and partake in a range of outdoor activities. A similar event for women was held in May when two of our ladies attended. Along with other Christians from a wide area, two of our elders attended separate training courses which were felt to be relevant to furthering our understanding of the needs of people in our local community. In March, a group of our ladies attended the 'Glorious' conference for Christian women in Aberdeen. This was a whole-day event interspersed with meals shared in the city centre. In May, a small group from HCF attended 'Refuel on the Road' in Keith. This was part of two weeks of worship and intercessory prayer which took place in various locations across Morayshire.

We had two visits from speakers representing ministries which seek to spread the Christian gospel in areas of the world which have been relatively unreached. In both cases, we learned a great deal about their work and gave financial support.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

THE ACCOUNTS - HOW THE MONEY WAS SPENT

General

The total amount carried forward from the previous financial year was £14,034.

The total income (excluding the carried forward total) was £18,081. This was up from last year's total of £16,389.

The total income (including the carried forward donation described above) was £32,115.

The total expenditure was £12,401, up from last year's, which was £10,580.

The total bank balance at the end of the accounting year was £19,692.

We have not dropped below the reserve of £1,000.00 as previously agreed by the elders.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance *(continued)*

Equipment (£1,005.80)

To distinguish between 'Equipment' and 'Consumables', our definition of equipment is something we expect to last for 2 years or more. Sound equipment purchased this year consisted of a new amplifier (£285.31) and wireless microphones (£84.75). New outdoor flags (& bases) for display at fellowship meetings and events cost a total of £476.42. NB: The original order for this purchase was cancelled and the amount (£330.87) was refunded to our account. £66.90 was paid for an indoor hockey set. All other items (costing £50.00 or less) were for general use during fellowship activities and totalled £92.38

Consumables including Sunday School (£1,430.63)

Costs within this category relate mainly to the purchase of refreshments and cleaning materials for Sunday meetings and other fellowship gatherings, Christmas gifts for Sunday School pupils and personal study booklets for our homegroup meetings. Other items included printing costs for Sunday School and short-use materials to support our audio-visual presentations. A monthly subscription (£19.99) for Sunday School teaching resources was begun on a trial basis and this is ongoing.

Hall Hire (£3,312.84)

Linden Centre (£3039.84) - This included hire of the hall for our 'Messy Easter' event (£65.04). No. 30 The Square (£198.00) - This was £138.00 for the 'Rooted' youth event plus £60 for three Men's Breakfasts. OAP Hall (occasional use) - £75.00 - This was for: the Slavic Gospel presentation; the Tearfund Big Quiz and one Men's breakfast.

Advertising (£31.75)

Most of our announcements were made via our Whatsapp Group, Facebook account, through our website or by email. A total of £9.75 was paid for professional posters advertising events. We pay an annual subscription to 'Find A Church' which is an online platform. This costs £22.00.

Gifts (£839.17)

a) Gifts for visiting speakers (£50.00)

We gave a gift to cover personal expenses to one visiting speaker during this reporting period.

b) Gifts other (£789.17)

These included baptismal gifts (£23.17), a gift of £100 for a young person in our fellowship leaving for university; a donation of £500.00 to a local family who experienced a housefire; thank -you gifts for the very helpful staff at the Linden Centre (£16.00) and £150 to sponsor a part of the local town centre floral display.

Pastoral Support (£88.25)

The elders agreed to cover costs for two ladies to attend a Christian event for women in March along with others from our fellowship.

Training (£395.00)

On behalf of the fellowship, one of our elders attended an Identity Workshop run by Keswick Ministries and another elder attended a course on 'Breaking out of Addictive Behaviour' run by Ellel Ministries.

Travel and subsistence (£174.76)

These costs pertained to the first of the two items mentioned above.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance *(continued)*

Licences and Insurance etc. (£1,137.03)

These are legal requirements.

We paid website subscriptions including an email connection to our church administrator (total of £195.34). We paid an annual subscription of £84.99 for Microsoft software for use in conjunction with the fellowship laptop. This allows us to perform administrative and financial tasks as well as showing visual presentations during our meetings. The copyright licences purchased from CCLI (£508.00) covers the use of published songs (words & music) during our services and events; file-sharing of related published materials between members of the Worship team and photocopying of published songs for events eg: Men's breakfasts & baptisms at the river. The insurance company we use gives a percentage of the premium towards church planting projects. The cost of insurance cover in this financial year was £370.05.

Accounts (£523.02)

This is an annual cost. This charge was to verify our accounts to meet the requirements of being a charity.

Mission/Outreach/Events/FIEC (£3,463.17)

Mission Giving - Scripture Union (£240.00)

This expenditure was for our regular support of Scripture Union to help them subsidise holidays for children who can't afford to go on their camps.

Outreach/Events (£2,723.17)

£111.35 was for materials to support the running of our stall at the Huntly Hairst in September. This year, we hosted our first 'Rooted for Youth' event. Costs for food etc. were £243.89. Hire of rooms cost £138.00 and is included in Category H (Hall hire) above. £115.00 was spent on booklets for giving away at various events. In October, we hosted a presentation by the Slavic Gospel Association. Our donations to them totalled £30.00. Hire of hall cost £25.00 and is included in Category H (Hall hire) above. In November we held a local 'Big Quiz' event organised by TearFund. Prizes for the winners cost £39.80. Proceeds from the quiz (including donations) totalled £300.00 which was duly sent on to TearFund. Hire of hall cost £25.00 and is included in Category H (Hall hire) above. Items for a Ladies' day were purchased in November (£28.14). This event was cancelled due to adverse weather but all items purchased were kept for future use. In April, we held our second 'Messy Easter' event. As with all our events, no charge was made. Costs (apart from £65.04 hall hire already reported above) totalled £264.99. In May, £50.00 was donated to Arab World Ministries via our visiting speaker. £1,540 was paid for bus hire to enable young people from our own fellowship and others in the surrounding area to attend Christian youth events - 'Rooted in Moray'.

Fellowship of Independent Evangelical Churches (£500.00)

This was our annual contribution to the FIEC which is the network of churches to which we are affiliated.

Huntly Christian Fellowship

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

The trustees' annual report was approved on 27 October 2025 and signed on behalf of the board of trustees by:



Trustee



Trustee

Huntly Christian Fellowship

Independent Examiner's Report to the Trustees of Huntly Christian Fellowship

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of Huntly Christian Fellowship ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

[REDACTED]
Independent Examiner

27 October 2025

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Huntly Christian Fellowship

Statement of Financial Activities

Year ended 30 June 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	18,081	18,081	16,389
Total income		<u>18,081</u>	<u>18,081</u>	<u>16,389</u>
Expenditure				
Expenditure on charitable activities	5	12,401	12,401	10,580
Total expenditure		<u>12,401</u>	<u>12,401</u>	<u>10,580</u>
Net income and net movement in funds		<u>5,680</u>	<u>5,680</u>	<u>5,809</u>
Reconciliation of funds				
Total funds brought forward		14,382	14,382	8,573
Total funds carried forward		<u>20,062</u>	<u>20,062</u>	<u>14,382</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 13 form part of these financial statements.

Huntly Christian Fellowship

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Current assets			
Debtors	7	370	349
Cash at bank and in hand		19,692	14,033
		<u>20,062</u>	<u>14,382</u>
Net current assets		20,062	14,382
Total assets less current liabilities		<u>20,062</u>	<u>14,382</u>
 Funds of the charity			
Unrestricted funds		20,062	14,382
Total charity funds	8	<u>20,062</u>	<u>14,382</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2025, and are signed on behalf of the board by:


Trustee


Trustee

The notes on pages 11 to 13 form part of these financial statements.

Huntly Christian Fellowship

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and registered as a Scottish Charitable Incorporated Organisation (SCIO). The address of the registered office is 4 Hebenton Road, Bishopmill, Elgin, IV30 4EP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are preparing in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Huntly Christian Fellowship

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Offerings	18,081	18,081	16,389	16,389

Huntly Christian Fellowship

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

5. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Core activities	<u>12,401</u>	<u>12,401</u>	<u>10,580</u>

6. Trustee remuneration and expenses

The trustees did not receive any remuneration and were not reimbursed for any expenses.

7. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>370</u>	<u>349</u>

8. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
General funds	<u>14,382</u>	<u>18,081</u>	<u>(12,401)</u>	<u>20,062</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>8,573</u>	<u>16,389</u>	<u>(10,580)</u>	<u>14,382</u>

9. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	<u>20,062</u>	<u>20,062</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	<u>14,382</u>	<u>14,382</u>