

Charity Registration Number SC045743

RCCG JESUS HOUSE INVERNESS

Report and Financial Statements

For the Year ended 31 December 2024

**RCCG JESUS HOUSE INVERNESS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2024**

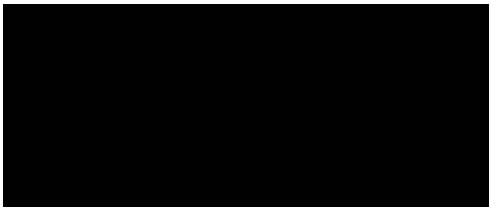
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**RCCG JESUS HOUSE INVERNESS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES



MINISTER IN CHARGE



REGISTERED OFFICE

32 Union Street
Inverness
1V1 1PX

BANKERS

BANK OF SCOTLAND

EXAMINER

AACSL Accountants Limited
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER
SC045743

RCCG JESUS HOUSE INVERNESS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 December 2024

Governing Document

Constitution.

Trustee recruitment and appointment

Trustees are appointed. Questions arising from the nomination of any individual to join the board of trustee is decided by a majority of votes (each executive committee member present has one vote) and in case of an equality of votes the chairman usually have a second or casting vote.

Public Benefit Statement

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for public benefit. Details of how the charity has achieved these are provided in this report.

Organisational Structure and Decision Making

The Charity is organised so that the trustees meet regularly to manage its affairs. The spiritual aspect of the church is handled by the Parish Pastor and the day to day running of the charity is overseen by the Board of Trustees.

Objectives and Activities

To promote the Christian Faith and its values amongst its members and the community at large. We have prayer meetings and study of the Bible

Activities

- All our church meetings were held on site on Sunday mornings/early afternoons and Mid- Week service/Bible study was held on Wednesday evenings. During the year, we had our monthly thanksgiving/testimony service on the first Sunday of every month and our Holy Communion service on the first Wednesday of every month.
- We also attended RCCG Provincial meetings and RCCG Jesus House annual Peniel meeting in July 2024 in Aberdeen.
- The Ministers attended the annual RCCG Ordained Ministers' Conference in RCCG Redemption Camp Pierrepont, Frensham Road, Farnham in April 2024.
- We are members of RCCG Region 1, Province 1, Zone 1 (R1P1Z1), participating in an evangelistic outreach called "Let's Go A-Fishing" in Peterhead on Saturday, 30 March 2024. This was followed by the planting of a new RCCG Parish in Peterhead the following day.
- We had RCCG Region 1, online Zoom prayer meeting for Pastors and their spouses every Sunday evening from 8-9pm in 2024.

- The Pastor continues to attend prayer meetings with some Pastors of other denominations in Inverness City every Tuesday afternoon from 1-2pm
- RCCG R1P1Z1, Zonal Zoom meetings are held on the last Friday of each month from 7:30 to 8:00 pm.
- We had numerous teaching events organised by the RCCG Europe Central Office via Zoom during the year
- We had a meeting on “Family Matters - Marriage and Raising an Excellent Child” on Saturday 16th November 2024
- We had events during Easter and Christmas when we also reached out to the Homeless
- We gave a Donation to ACORN – A Christian body which helps with evangelism.
- We continued to give Donations to AMSCOT (Africa Mission Scotland) Charity.

ACHIEVEMENT AND PERFORMANCE

We made plans and arrangements for the purchase of Our Church Building in 2024. All the requirements were completed in December 2024. We eventually purchased our church building on 6 February 2025, via a loan facility.

PLANS FOR 2025

LET’S GO A-FISHING Evangelism event in Forres in 2025 Easter.

We are seeking greater opportunities to work in cooperation with other Churches, Christian bodies and Charities in Inverness area to help the community. To this end we plan to Partner with The Highland Third Sector Interface (Café 1668) – which is a charity which feed the homeless and other disadvantaged persons in Inverness.

They provide free lunches every Monday, Wednesday and Friday, and at present they average around 150 free meals and a similar quantity of free teas and coffees each week. In addition to this their community food larder is open from Monday to Friday, this is very well used, and they do struggle to keep this stocked; this is used almost constantly throughout the day.

Alongside this they have support services who regularly use the café as a space for drop-in information sessions and regular 1:1 meeting with their clients.

They are a small team of staff and rely heavily on volunteers. They provide volunteering and placement opportunities as a pathway for people to gain experience and skills and hopefully progress to paid employment.

We also plan to donate to Cale House, a Cross Reach facility under the Church of Scotland Charity that offers temporary housing for adults, supports those undergoing drug or alcohol rehabilitation in Inverness, and helps them integrate into the community. In addition, we plan to make Donations to the University of

Highland & Islands Christian Union, to World Evangelical Mission (WEA), and we will continue to Donate to ACORN and to AMSCOT.

The Charity informs the Trustees of the financial position of the Church Biannually.

RCCG JESUS HOUSE INVERNESS
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 December 2024

ACCOUNTING POLICIES

Scope and Basis of the financial statements:

The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) Accounting and Reporting by charities issued in December 2005

The charity has taken advantage of the concession which allows it to publish only a statement of financial activities. The charity generated a total income of £45,581 and had a net surplus of £1,753 during the year.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

RCCG JESUS HOUSE INVERNESS

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 December 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.


DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 December 2024. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:


Chairman of Board of Trustees
on behalf of the trust.
22 August, 2025

Independent Examiner's Report to the Trustees of RCCG JESUS HOUSE INVERNESS

I report to the trustees on my examination of the accounts of the RCCG JESUS HOUSE INVERNESS Trust for the year ended 31 December 2024, which are set out on pages 8 to 13.

Responsibilities and basis of report

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) (a) to (c) 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 particular matters have come to my attention.

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 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
- to prepare accounts which accord with the accounting records and 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.

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS
22 August, 2025

RCCG Jesus House Inverness, SC045743
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31 DECEMBER 2024

	Notes	Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	26,069	-	26,069	20,812
Other income	3	7,120	12,392	19,512	19,377
TOTAL INCOMING RESOURCES		33,189	12,392	45,581	40,189
RESOURCES EXPENDED					
Cost of Generating Funds		41,530	-	41,530	25,442
Governance	5	420	-	420	200
TOTAL RESOURCES EXPENDED		41,950	-	41,950	25,642
Net income/(outgoing) resources	-	8,761	12,392	3,631	14,547
Total funds brought forward		191,270	- 20,971	170,300	155,753
Total funds carried forward		182,509	- 8,578	173,931	170,300

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

RCCG Jesus House Inverness, SC045743
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 Total £	2023 Total £
FIXED ASSETS			
Tangible Assets	6	280,794	280,507
CURRENT ASSETS			
Debtors	7	-	-
Cash at bank and in hand	7	<u>23,405</u>	<u>19,641</u>
		23,405	19,641
Current Liabilities			
Creditors: amounts falling due within one year	8	<u>(5,267)</u>	<u>(4,847)</u>
Total Asset Less Current Liabilities		<u>298,931</u>	<u>295,300</u>
Long Term Liabilities			
Creditors: amounts falling due more one year	9	<u>(125,000)</u>	<u>(125,000)</u>
NET ASSETS		<u>173,931</u>	<u>170,300</u>
FINANCED BY:			
Unrestricted funds	10	182,509	191,270
Restricted Funds	10	<u>(8,578)</u>	<u>(20,971)</u>
TOTAL FUNDS	10	<u>173,931</u>	<u>170,300</u>

██████████ on behalf of the trust.

Trustee

22 August 2025

For the year ending 31 December 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

██████████
Chairman of Board of Trustees
on behalf of the trust.
22 August, 2024

RCCG JESUS HOUSE INVERNESS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2024

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

RCCG Jesus House Inverness, SC045743
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	26,069	-	26,069	20,812
	<u>26,069</u>	<u>-</u>	<u>26,069</u>	<u>20,812</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
GIFT AID	7,025	-	7,025	10,052
Interest	95	-	95	152.24
Other income -Building fund		12,392	12,392	9,172.46
	<u>7,120</u>	<u>12,392</u>	<u>19,512</u>	<u>19,377</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Central Office Funding		-	-	450
Donations paid	2,250	-	2,250	1,400
Depreciation	310	-	310	111
Professional Fees	3,188	-	3,188	-
IT Expenses	216	-	216	460
Cleaning	181	-	181	272
bank charges	4	-	4	-
Insurance	2,683	-	2,683	2,374
Hotels	75	-	75	-
Electricity	1,740	-	1,740	723
Hospitality & Welfare and Refreshment	1,860	-	1,860	696
Repairs and servicing	3,367	-	3,367	339
Solicitor's fees	7,534	-	7,534	-
Accountancy	420	-	420	-
Governance Cost	399	-	399	685
Training Cost	255	-	255	54
Telephone	456	-	456	531
Christmas activities/evts/celebration	156	-	156	204
Conferences & seminars	1,906	-	1,906	1,817
Telecom/Musica/Audio-visual services	713	-	713	-
General expenses	573	-	573	778
World Evangelical Fund		-	-	2,666
Interest Payable(Building)	11,856		11,856	-
Fire & Security	1,809		1,809	-
	<u>41,950</u>	<u>-</u>	<u>41,950</u>	<u>13,560</u>

Note 5.	Resources Expended – Governance				2024	2023
		Unrestricted Funds	Restricted Funds		Total Funds	Total Funds
		£	£		£	£
1	Accountancy	420	-		420	200
	Governance cost	-	-		-	-
		<u>420</u>	<u>-</u>		<u>420</u>	<u>200</u>
Note 6.	TANGIBLE ASSETS	Fixtures and Fittings	Church Building	Church Equipment	Motor Vehicles	2024 Total
		£		£		£
	Cost	-	280,000	507	-	280,507
	Additions	-	-	596	-	596
	Revaluation	-	-	-	-	-
	Disposal	-	-	-	-	-
	Total Costs	<u>-</u>	<u>280,000</u>	<u>1,103</u>	<u>-</u>	<u>281,103</u>
	Depreciation					
	Balance brought forward	-	-	111	-	111
	Charge for the year 2024	-	-	199	-	199
	Balance carried forward	<u>-</u>	<u>-</u>	<u>310</u>	<u>-</u>	<u>310</u>
	At 31 December 2024	<u>-</u>	<u>280,000</u>	<u>794</u>	<u>-</u>	<u>280,794</u>
	At 31 December 2023	<u>-</u>	<u>280,000</u>	<u>507</u>	<u>-</u>	<u>280,507</u>
	At 31 December 2022	<u>-</u>	<u>280,000</u>	<u>618</u>	<u>3,375</u>	<u>283,993</u>
Note 7.	Cash at bank and in hand	2024	2023			
		£	£			
	Cash at bank	23,405	19,641			
	Cash at hand	<u>23,405</u>	<u>19,641</u>			
Note 8.	Creditors: amounts falling due within one year	2024	2023			
		£	£			
	This is made up as follows:					
	Other Creditors	(4,847)	(4,847)			
	Accountancy	<u>(420)</u>	<u>-</u>			
		<u>(5,267)</u>	<u>(4,847)</u>			
Note 9.	Creditors: amounts falling due more than one year	2024	2023			
		£	£			
	This is made up as follows:					
	Creditors- Church Building	<u>(125,000)</u>	<u>(125,000)</u>			
		<u>(125,000)</u>	<u>(125,000)</u>			

Note 10. Movement in funds

	Opening balance	Incoming resources General Donations	Incoming resources Other Income	Resources expended
	£	£	£	£
Unrestricted funds				
General	191,270	26,069	7,120	(41,530)
	<u>191,270</u>	<u>26,069</u>	<u>7,120</u>	<u>(41,530)</u>
Restricted funds	(20,971)	-	12,392	-
	<u>170,300</u>	<u>26,069</u>	<u>19,512</u>	<u>(41,530)</u>

Note 10.1 Analysis of net assets by fund

	Funds	2024 Total Funds
	£	£
Cash at bank and in hand	23,405	23,405
Other net assets (liabilities)	<u>150,526</u>	<u>150,526</u>
	<u>173,931</u>	<u>173,931</u>

Note 11. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2023: £nil)

Note 12. As a company, **RCCG Jesus House Inverness, SC045743** is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control

The ultimate controlling parties are the trustees' as stated on page 2.

14. TAXATION

RCCG JESUS HOUSE INVERNESS is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.