

True Jesus Church Aberdeen

Scotland · Charity number SC053160

Details

Status	Active
Legal form	Unincorporated association
Registered	2024-03-05
Register	View on the OSCR register

Contact

Address	8 Sunnybank Road Aberdeen AB24 3 NG
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The objectives of the church is to worship the one true God in accordance with the old and new testaments of the Holy Bible. to proclaim the complete gospel of the salvation of the Lord Jesus. to keep and uphold all teachings in the Bible. to prepare for the second coming of the Lord Jesus

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

Objectives: The objects of a local church or place of worship are: (1) to offer pastoral care to church members and provide a place of worship. (2) to worship the one true God, keep the teachings of the Bible, proclaim the complete gospel of salvation of Jesus Christ, and prepare for the second coming of the Lord Jesus.

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£160,828	£13,728	-	0
2024-10-31	£32,474	£11,969	-	0

True Jesus Church Aberdeen

Scotland - Charity number SC053160

Accounts

**TRUE JESUS CHURCH
ABERDEEN**

FINANCIAL STATEMENTS

FOR YEAR ENDED

31 OCTOBER 2025

Charity Number SC0053160

**WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT**

TRUE JESUS CHURCH OF ABERDEEN

FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

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TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

The Members of the Board are pleased to present their first annual trustees' report together with the financial statements of the charity for the year ended 31 October 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Trust Deed, and 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

The objectives of the Church are as follows:

- To worship the one true God in accordance with the Old and the New Testaments of the Holy Bible;
- To proclaim the complete gospel of the salvation of the Lord Jesus; to keep and uphold all teachings in the Bible;
- To prepare for the Second Coming of the Lord Jesus.

These objectives are met through regular meetings for worship where they are preached to the congregation.

Volunteers

Many volunteers give up their time to help out at the church, particularly at weekends and in the evenings. The Board is greatly indebted to these volunteers for their commitment and support.

Grant Making Policy

The Church Board operates a policy to contribute a proportion of its income to the General Assembly of the True Jesus Church (U.K.) and to other religious organisations as it sees appropriate, on an ad hoc basis. The Board reviews the level of the contributions each year.

ACHIEVEMENTS AND PERFORMANCE

During the year the church met regularly for worship and carried out various activities in pursuit of the above stated aims. Regular events and developments of note in the year include:

- Regular services every Saturday 11:30 – 16:30
- RE Lower Primary, Upper Primary and Intermediate Youth Classes every Saturday 10:00 – 11:00
- Bible study twice a month Tuesday 13:00 – 14:00

FINANCIAL REVIEW

The net income for the year, which are the operational reserves of the Church, was £147,100 (PY: £20,505).

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

The church received total income of £160,828 (PY: £32,474), including £NIL (PY: £2,399) transferred to the charity from the previous unincorporated organisation on being granted charitable status.

At the balance sheet date the unrestricted reserves were £58,075 (PY: £13,390). There were restricted reserves of £109,530 (PY £7,115).

Principal sources of funding

The Church receives the majority of its funding from those in the fellowship by way of weekly offerings and from general donations. The church does not organise specific activities for the purpose of raising income.

Reserves Policy

The Reserve fund represents the unrestricted and restricted funds arising from operating results. The unrestricted funds represent the free reserves of the church. The Church Board have examined the requirement to maintain free reserves and are aware that they are holding a relatively large amount of unrestricted funds compared to current outgoings. However, such funds are necessary for the continued future expansion of the church.

Investment Policy

The reserves are currently held in cash, which the Church Board feel is appropriate given the continuing volatility of the stock market. The Board will keep this policy under review.

Risk Management

The Members of the Board have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust. The Trust has strict controls for the handling of cash and assets of the charity, this includes having to abide by the regulations and guidelines set by the True Jesus Church in UKGA that governs all Churches and places of worship affiliated to the True Jesus Church in the UK. The Board are satisfied that systems are in place to mitigate the exposure to the major risks.

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

PLANS FOR FUTURE PERIODS

The Church plans to continue the regular activities outlined above subject to satisfactory income arrangements and is considering renovating the premises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status of Charity, Governing Document and Affiliation

The Church, is an unincorporated association governed under the rules of its updated constitution and was recognised as a charity by the Office of the Scottish Charity Regulator, under the charity number SC0053160 on the 5 March 2024. The Church is affiliated to the General Assembly of the True Jesus Church (U.K).

Management and Appointment of the Church Board and Executive Committee

At the Annual General Meeting of Members, up to eleven church members are elected to form the Church Board and to carry out the administrative functions of the Church. Each member of the Board serves for a period of three years but is eligible for re-election for any number of terms. All Board members are honorary. Three of the board members serve as the Executive Committee Members of the three sections: Religious Affairs, General Affairs and Financial Affairs.

Organisational Structure

The members of the Church are any persons baptised in the True Jesus Church and they are eligible to speak, vote, elect and be elected to the Church Board at the General Meeting of Members.

The Church Board are responsible for the management of the Church and this is executed by the Church Executive Committee.

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Charity registration number	SC0053160
Registered charity name	True Jesus Church Aberdeen
The members of the board	Vincent Kwok Christoher Liu Sophia Chin Lena Ah Lin Ho (until 31 December 2025) Liling Zheng (until 31 December 2025) Eric Chan (from 1 January 2026) Emerald Tang (from 1 January 2026)
Registered address	8 Sunnybank Road Aberdeen AB24 3NG
Independent Examiner	Louise Presslie CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT
Bankers	Virgin Money 1 Queens Cross Aberdeen AB15 4XU

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

RESPONSIBILITIES OF THE MEMBERS OF THE BOARD

The Members of the Board are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Members of the Board 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.

The Members of the Board are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 21 May 2026 and signed on their behalf by



.....
Vincent Kwok

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 OCTOBER 2025

I report on the financial statements for the year ended 31 October 2025 set out on pages 8 to 16.

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 independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts 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 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:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.



Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT
Date: 21 May 2026

TRUE JESUS CHURCH OF ABERDEEN

INCOME AND EXPENDITURE ACCOUNT (INCORPORATING STATEMENT OF FINANCIAL ACTIVITIES)

YEAR ENDED to 31 OCTOBER 2025

	Note	Unrestricted £	Restricted £	2025 Total £	2024 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		56,718	104,110	160,828	32,474
		_____	_____	_____	_____
Total Income	2	56,718	104,110	160,828	32,474
		_____	_____	_____	_____
EXPENDITURE ON:					
Charitable activities		12,033	1,695	13,728	11,969
		_____	_____	_____	_____
Total Expenditure	3	12,033	1,695	13,728	11,969
		_____	_____	_____	_____
NET INCOME		44,685	102,415	147,100	20,505
Transfer between funds		-	-	-	-
		_____	_____	_____	_____
Net movement in funds		44,685	102,415	147,100	20,505
RECONCILIATION OF FUNDS					
Funds brought forward at 01 November 2024		13,390	7,115	20,505	-
		_____	_____	_____	_____
Funds carried forward at 31 October 2025		58,075	109,530	167,605	20,505
		=====	=====	=====	=====

The church has no recognised gains or losses other than the results for the year as set out above.

All activities relate to continuing operations.

The notes on pages 10 to 16 form part of these financial statements.

TRUE JESUS CHURCH OF ABERDEEN

BALANCE SHEET

YEAR ENDED 31 OCTOBER 2025

	Note	£	2025 £	2024 £
FIXED ASSETS				
Fixtures, fittings and equipment	6		242	323
CURRENT ASSETS				
Debtors	7	1,576		1,496
Cash at bank and in hand		168,679		21,386
		170,255		22,882
CREDITORS: amounts falling due within one year	8	(2,892)		(2,700)
NET CURRENT ASSETS			167,363	20,182
TOTAL ASSETS LESS CURRENT LIABILITIES			167,605	20,505
FUNDS				
Unrestricted: General Fund	9		58,075	13,390
Restricted Funds	9		109,530	7,115
			167,605	20,505

These financial statements were approved by the members of the board on 21 May 2026 and are signed on their behalf by:



.....
Vincent Kwok

The notes on pages 10 to 16 form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and 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 (FRS102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

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

The Members of the Board consider that there are no material uncertainties about the charity's ability to continue as a going concern. The going concern assessment covers a period of at least 12 months from the date of signing of these financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Offerings are included in the year in which they are receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the charity in delivery of its activities and services to its beneficiaries and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

1. ACCOUNTING POLICIES (cont.)**Support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Fixed assets

Tangible fixed assets are initially recorded at cost. Items are not capitalised if expenditure is less than £250. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:

Fixtures, Fittings & Equipment	-	25% reducing balance
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Financial Instruments

The charity only has financial assets and financial 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.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are funds designated by the board for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations and Legacies				
Offerings	47,175	-	47,175	20,766
Donation from the previous unincorporated organisation *	-	-	-	2,399
Sundry Income, gifts and donations	9,543	104,110	113,653	9,309
	<u>56,718</u>	<u>104,110</u>	<u>160,828</u>	<u>32,474</u>

Income was £160,828 (PY: £32,474) of which £56,718 (PY: £23,165) was unrestricted and £104,110 (PY: £9,309) was restricted.

* The donation from the previous unincorporated organisation represents the balance of assets held by the Aberdeen Place of Worship prior to obtaining charitable status.

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

3. EXPENDITURE	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Grant Making – other donations				
UK General Assembly donations	-	1,300	1,300	-
Other donations	-	250	250	-
Church Activities				
Food & consumables	2,651	-	2,651	558
Utilities	4,034	-	4,034	5,152
Repairs & maintenance	-	64	64	2,086
Insurance	1,857	-	1,857	344
Religious Education	253	-	253	-
Travel & subsistence	675	-	675	1,121
Depreciation	-	81	81	108
Legal fees	-	-	-	200
Other Costs	163	-	163	-
<i>Governance:</i>				
Independent Examination cost	2,400	-	2,400	2,400
	<u>12,033</u>	<u>1,695</u>	<u>13,728</u>	<u>11,969</u>

Expenditure for the period was £13,728 (PY:£11,969) of which £12,033 (PY: £9,775) was unrestricted and £1,695 (PY:£2,194) was restricted.

4. STAFF COSTS

The General Assembly of the True Jesus Church (U.K.) employs 7 ministers who visit churches and prayer houses across the U.K. and in other parts of Europe, including True Jesus Church of Aberdeen. The ministers' salary costs are met entirely by the General Assembly and True Jesus Church of Aberdeen has no regular minister.

No employee earned more than £60,000 per year.

5. MEMBERS OF THE BOARD REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year three (2024: NIL) members of the board were reimbursed expenses relating to the general activities of the church amounting to £2,561 (2024: £NIL). No board member received any remuneration in the year (2024: £NIL).

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

6. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 November 2024	431	431
Additions	-	-
Disposals	-	-
At 31 October 2025	431	431
Depreciation		
At 1 November 2024	108	108
Charge for year	81	81
At 31 October 2025	189	189
Net Book Value		
At 31 October 2025	242	242
At 31 October 2024	323	323

7. DEBTORS: Amounts due in less than one year

	2025 £	2024 £
Prepayments	1,576	1,496
	1,576	1,496

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

8. CREDITORS: Amounts due in less than one year

	2025 £	2024 £
Accruals	2,892	2,700
	<u>2,892</u>	<u>2,700</u>

9. MOVEMENT IN FUNDS

	At 31 October 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2025 £
Unrestricted Funds					
General fund	13,390	56,718	(12,033)	-	58,075
	<u>13,390</u>	<u>56,718</u>	<u>(12,033)</u>	<u>-</u>	<u>58,075</u>
Restricted funds					
Church building					
maintenance fund	6,792	102,560	(64)	-	109,288
UKGA building fund	-	1,300	(1,300)	-	-
Ap Chau	-	250	(250)	-	-
Fixed assets fund	323	-	(81)	-	242
	<u>7,115</u>	<u>104,110</u>	<u>(1,695)</u>	<u>-</u>	<u>109,530</u>
TOTAL FUNDS	<u>20,505</u>	<u>160,828</u>	<u>(13,728)</u>	<u>-</u>	<u>167,605</u>

Purpose of restricted funds

The church building maintenance funds represents donations received towards the repair of the existing church property. The transfer in 2024 represents restricted funds used to purchase equipment for use by the church.

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

9. MOVEMENT IN FUNDS (continued)

UKGA church building fund – represents donations payable to UKGA for its development of the building in Cramlington.

Ap Chau – represents donations received for other churches.

The fixed assets fund represents the net book value of fixed assets purchased using restricted donations.

	At 5 March 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2024 £
Unrestricted Funds					
General fund	-	23,165	(9,775)	-	13,390
	-	23,165	(9,775)	-	13,390
Restricted funds					
Church building maintenance fund	-	9,309	(2,086)	(431)	6,792
Fixed assets fund	-	-	(108)	431	323
	-	9,309	(2,194)	-	7,115
TOTAL FUNDS	-	32,474	(11,969)	-	20,505

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

10. NET ASSET RECONCILIATION

	Unrestricted	Restricted	2025 Total
	£	£	£
Tangible fixed assets	-	242	242
Net current assets	58,075	109,288	167,363
As at 31 October 2025	58,075	109,530	167,605

	Unrestricted	Restricted	2024 Total
	£	£	£
Tangible fixed assets	-	323	323
Net current assets	13,390	6,792	20,182
As at 31 October 2024	13,390	7,115	20,505

11. POST BALANCE SHEET EVENT

At the balance sheet date, True Jesus Church of Elgin owned the property in which True Jesus Church of Aberdeen operates from. True Jesus Church of Elgin plans to gift this property to True Jesus Church of Aberdeen in 2026.

True Jesus Church Aberdeen

Scotland - Charity number SC053160

Accounts

**TRUE JESUS CHURCH
ABERDEEN**

FINANCIAL STATEMENTS

FOR PERIOD

5 March 2024 to 31 October 2024

Charity Number SC0053160

**WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT**

TRUE JESUS CHURCH OF ABERDEEN

FINANCIAL STATEMENTS

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

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MEMBERS OF THE BOARD ANNUAL REPORT

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

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At the balance sheet date the unrestricted reserves were £13,390. There were restricted reserves of £7,115.

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

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Reserves Policy

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Risk Management

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MEMBERS OF THE BOARD ANNUAL REPORT

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

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MEMBERS OF THE BOARD ANNUAL REPORT

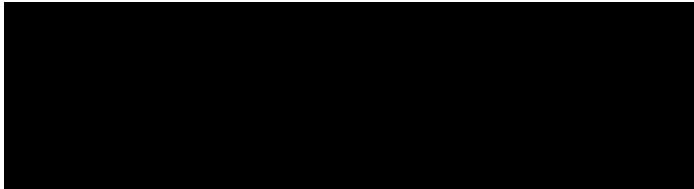
PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Charity registration number SC0053160

Registered charity name True Jesus Church Aberdeen

The members of the board



Registered address 8 Sunnybank Road
Aberdeen
AB24 3NG

Independent Examiner 
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers Virgin Money
1 Queens Cross
Aberdeen
AB15 4XU

TRUE JESUS CHURCH OF ABERDEEN

MEMBERS OF THE BOARD ANNUAL REPORT

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

RESPONSIBILITIES OF THE MEMBERS OF THE BOARD

The Members of the Board are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

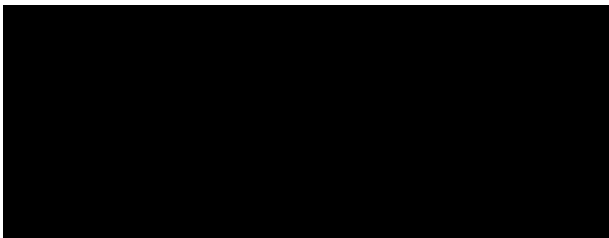
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Members of the Board 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.

The Members of the Board are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 16 July 2025 and signed on their behalf by



TRUE JESUS CHURCH OF ABERDEEN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

I report on the financial statements for the period 5 March 2024 to 31 October 2024 set out on pages 8 to 14.

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 independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts 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.

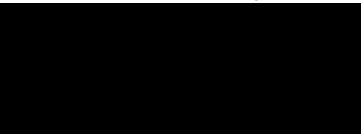
Independent examiner's statement

In 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:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

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.



Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT
Date: 16 July 2025

TRUE JESUS CHURCH OF ABERDEEN

INCOME AND EXPENDITURE ACCOUNT (INCORPORATING STATEMENT OF FINANCIAL ACTIVITIES)

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

	Note	Unrestricted £	Restricted £	2024 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies		23,165	9,309	32,474
		_____	_____	_____
Total Income	2	23,165	9,309	32,474
		_____	_____	_____
EXPENDITURE ON:				
Charitable activities		9,775	2,194	11,969
		_____	_____	_____
Total Expenditure	3	9,775	2,194	11,969
		_____	_____	_____
NET INCOME		13,390	7,115	20,505
Transfer between funds		-	-	-
		_____	_____	_____
Net movement in funds		13,390	7,115	20,505
RECONCILIATION OF FUNDS				
Funds brought forward at 5 March 2024		-	-	-
		_____	_____	_____
Funds carried forward at 31 October 2024		13,390	7,115	20,505
		=====	=====	=====

The church has no recognised gains or losses other than the results for the year as set out above.

All activities relate to continuing operations.

The notes on pages 10 to 14 form part of these financial statements.

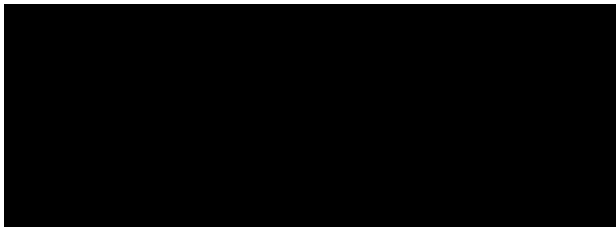
TRUE JESUS CHURCH OF ABERDEEN

BALANCE SHEET

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

	Note	£	2024 £
FIXED ASSETS			
Fixtures, fittings and equipment			323
CURRENT ASSETS			
Debtors	6	1,496	
Cash at bank and in hand		21,386	
		22,882	
CREDITORS: amounts falling due within one year	7	(2,700)	
NET CURRENT ASSETS			20,182
TOTAL ASSETS LESS CURRENT LIABILITIES			20,505
FUNDS			
Unrestricted: General Fund	8		13,390
Restricted Funds	8		7,115
			20,505

These financial statements were approved by the members of the board on 16 July 2025 and are signed on their behalf by:



The notes on pages 10 to 14 form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and 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 (FRS102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

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

The Members of the Board consider that there are no material uncertainties about the charity's ability to continue as a going concern. The going concern assessment covers a period of at least 12 months from the date of signing of these financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Offerings are included in the year in which they are receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the charity in delivery of its activities and services to its beneficiaries and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE FINANCIAL STATEMENTS

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

1. ACCOUNTING POLICIES (cont.)**Support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Fixed assets

Tangible fixed assets are initially recorded at cost. Items are not capitalised if expenditure is less than £250. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:

Fixtures, Fittings & Equipment	-	25% reducing balance
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Financial Instruments

The charity only has financial assets and financial 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.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are funds designated by the board for a specific purpose.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	2024 Total £
Donations and Legacies			
Offerings	20,766	-	20,766
Donation from the previous unincorporated organisation *	2,399	-	2,399
Sundry Income, gifts and donations	-	9,309	9,309
	<u>23,165</u>	<u>9,309</u>	<u>32,474</u>

Income was £32,474 of which £23,165 was unrestricted and £9,309 was restricted.

* The donation from the previous unincorporated organisation represents the balance of assets held by the Aberdeen Place of Worship prior to obtaining charitable status.

TRUE JESUS CHURCH OF ABERDEEN**NOTES TO THE FINANCIAL STATEMENTS****PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024**

3. EXPENDITURE	Unrestricted Funds £	Restricted Funds £	2024 Total £
Church Activities			
Food & consumables	558	-	558
Utilities	5,152	-	5,152
Repairs & maintenance	-	2,086	2,086
Insurance	344	-	344
Travel & subsistence	1,121	-	1,121
Depreciation	-	108	108
Legal fees	200	-	200
<i>Governance:</i>			
Independent Examination cost	2,400	-	2,400
	<u>9,775</u>	<u>2,194</u>	<u>11,969</u>

Expenditure for the period was £11,969 of which £9,775 was unrestricted and £2,194 was restricted.

4. STAFF COSTS

The General Assembly of the True Jesus Church (U.K.) employs 7 ministers who visit churches and prayer houses across the U.K. and in other parts of Europe, including True Jesus Church of Aberdeen. The ministers' salary costs are met entirely by the General Assembly and True Jesus Church of Aberdeen has no regular minister.

No employee earned more than £60,000 per year.

5. MEMBERS OF THE BOARD REMUNERATION AND RELATED PARTY TRANSACTIONS

There were no reimbursed expenses to the members of the board in the year. No board member received any remuneration in the year.

6. DEBTORS: Amounts due in less than one year

	2024 £
Prepayments	1,496
	<u>1,496</u>

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

7. CREDITORS: Amounts due in less than one year

	2024 £
Accruals	2,700
	<u>2,700</u>

8. MOVEMENT IN FUNDS

	At 5 March 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2024 £
Unrestricted Funds					
General fund	-	23,165	(9,775)	-	13,390
	<u>-</u>	<u>23,165</u>	<u>(9,775)</u>	<u>-</u>	<u>13,390</u>
Restricted funds					
Church building					
maintenance fund	-	9,309	(2,086)	(431)	6,792
Fixed assets fund	-	-	(108)	431	323
	<u>-</u>	<u>9,309</u>	<u>(2,194)</u>	<u>-</u>	<u>7,115</u>
TOTAL FUNDS	<u>-</u>	<u>32,474</u>	<u>(11,969)</u>	<u>-</u>	<u>20,505</u>

Purpose of restricted funds

The church building maintenance funds represents donations received towards the repair of the existing church property. The transfer represents restricted funds used to purchase equipment for use by the church.

The fixed assets fund fund represents the net book value of fixed assets purchased using restricted donations.

TRUE JESUS CHURCH OF ABERDEEN

NOTES TO THE FINANCIAL STATEMENTS

PERIOD 5 MARCH 2024 TO 31 OCTOBER 2024

9. NET ASSET RECONCILIATION

	Unrestricted	Restricted	2024
	£	£	Total
			£
Tangible fixed assets	-	323	323
Net current assets	13,390	6,792	20,182
As at 31 October 2024	13,390	7,115	20,505

10. POST BALANCE SHEET EVENT

At the balance sheet date, True Jesus Church of Elgin owned the property in which True Jesus Church of Aberdeen operates from. During the year ended 31 October 2025 True Jesus Church of Elgin gifted this property to True Jesus Church of Aberdeen.