

Charity Registration Number SC045743

RCCG JESUS HOUSE INVERNESS

Report and Financial Statements

For the Year ended 31 December 2023

RCCG JESUS HOUSE INVERNESS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2023

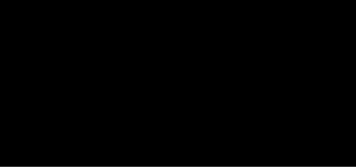
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**RCCG JESUS HOUSE INVERNESS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES



MINISTER IN CHARGE



REGISTERED OFFICE

32 Union Street
Inverness
IV1 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 2023

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 Aberdeen. The Ministers attended the annual RCCG Ordained Ministers' Conference in Birmingham in April 2023.
- We had an evangelistic outreach in Inverness City centre on Saturday 24 June 2023. We were joined by some of our new converts to Christianity during the event.
- The Pastor had some meetings on the 2nd and 4th Thursdays, from June 2023, for a few months with inmates undergoing rehabilitation for drug/alcohol abuse at Cale House in Inverness. Cale House is run by Cross Reach, which is responsible for Church of Scotland's social care ministry
- The Pastor continues to attend prayer meetings with some Pastors in Inverness City every Tuesday afternoon

- We had numerous teaching events organised by the RCCG Europe Central Office via Zoom during the year
- We had events during Easter and Christmas when we also reached out to the Homeless
- We continued to give Donations to AMSCOT (Africa Mission Scotland) Charity, and the World Evangelical Mission (WEM).

ACHIEVEMENT AND PERFORMANCE

The Pastor had some meetings on the second and fourth Thursdays, from June 2023, for a few months with inmates undergoing rehabilitation for drug/alcohol abuse at Cale House in Inverness. Cale House is run by Cross Reach, which is responsible for Church of Scotland's social care ministry.

PLANS FOR 2024

We are seeking greater opportunities to work in cooperation with other Churches and Christian bodies in Inverness area to help the community. 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 2023

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 £40,189 and had a net surplus of £14,547 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 2023

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.

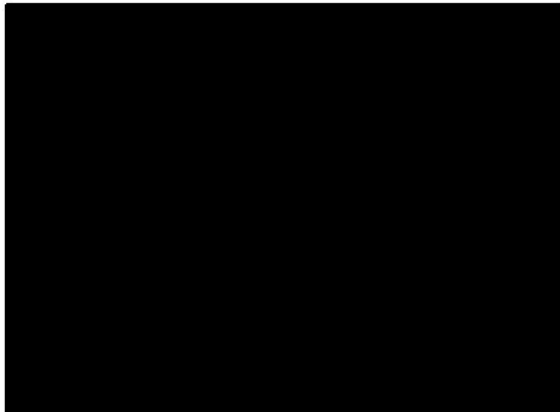
DISCLOSURE OF INFORMATION TO EXAMINER

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 2023. 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:



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 2023, 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

23 September, 2024

RCCG Jesus House Inverness, SC045743

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2023

	Notes	Un-restricted funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	20,812	-	20,812	40,809
Other income	3	10,204	9,172	19,377	-
TOTAL INCOMING RESOURCES		31,016	9,172	40,189	40,809
RESOURCES EXPENDED					
Cost of Generating Funds		25,442	-	25,442	-
Charitable activities	4	-	-	-	79,571
Governance	5	200	-	200	685
TOTAL RESOURCES EXPENDED		25,642	-	25,642	80,256
Net income/(outgoing) resources		5,374	9,172	14,547	- 39,447
Total funds brought forward		185,896	- 30,143	155,753	195,199
Total funds carried forward		191,270	- 20,971	170,300	155,752

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 2023

	Notes	2023 Total £	2022 Total £
FIXED ASSETS			
Tangible Assets	6	280,507	283,993
CURRENT ASSETS			
Cash at bank and in hand	7	<u>19,641</u>	<u>33,404</u>
		19,641	33,404
Current Liabilities			
Creditors: amounts falling due within one year	8	<u>(4,847)</u>	<u>-</u>
Total Asset Less Current Liabilities		<u>295,300</u>	<u>317,397</u>
Long Term Liabilities			
Creditors: amounts falling due more one year	9	<u>(125,000)</u>	<u>(161,645)</u>
NET ASSETS		<u>170,300</u>	<u>155,752</u>
FINANCED BY:			
Unrestricted funds	10	191,270	155,752
Restricted Funds	10	<u>(20,971)</u>	<u>-</u>
TOTAL FUNDS	10	<u>170,300</u>	<u>155,752</u>

For the year ending 31 December 2023, 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:

**RCCG JESUS HOUSE INVERNESS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2023**

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 2023

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
General Donations	20,812	-	20,812	40,809
	<u>20,812</u>	<u>-</u>	<u>20,812</u>	<u>40,809</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
GIFT AID	10,052	-	10,052	-
Interest	152	-	152	-
Other income -Building fund	-	9,172	9,172	-
	<u>10,204</u>	<u>9,172</u>	<u>19,377</u>	<u>-</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Central Office Funding	450	-	450	500
Building Purchase	-	-	-	65,281
Donations paid	1,400	-	1,400	2,600
Holy Communion	-	-	-	-
Depreciation	111	-	111	-
Depreciation	-	-	-	-
IT Expenses	460	-	460	505
Cleaning	272	-	272	282
Missions And Outreach	-	-	-	382
Insurance	2,374	-	2,374	2,277
Publicity	-	-	-	292
Gifts	-	-	-	150
Electricity	723	-	723	816
Refreshment	696	-	696	-
Repairs and servicing	339	-	339	50
Solicitor's fees	960	-	-	-
Wages and salaries	-	-	-	-
Governance Cost	685	-	685	685
Training Cost	54	-	54	450
Telephone	531	-	531	443
Christmas activities/evts/celebration	204	-	204	722
Conferences & seminars	1,817	-	1,817	1,326
Music Instruments	-	-	-	-
Interest paid	10,922	-	-	-
General expenses	778	-	778	640
World Evangelical Fund	2,666	-	2,666	2,853
	<u>25,442</u>	<u>-</u>	<u>13,560</u>	<u>80,254</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
1 Accountancy	200	-	-	-
Governance cost	-	-	-	-
	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note 6.	TANGIBLE ASSETS	Fixtures and Fittings £	Church Building	Church Equipment £	Motor Vehicles	Total £
	Cost		280,000	618	3,375	283,993
	Total Costs	-	280,000	618	3,375	283,993
	Depreciation					
	Charge for the year	-	-	111	-	111
	Disposal	-	-	-	3,375	3,375
	Balance carried forward	-	-	111	3,375	3,486
	Net book value					-
	At 31 December 2023	-	280,000	507	-	280,507
	At 31 December 2022	-	280,000	618	3,375	283,993

Note 7.	Cash at bank and in hand	2023 £	2022 £
	Cash at bank	19,641	33,404
	Cash at hand	19,641	33,404

Note 8.	Creditors: amounts falling due within one year	2023 £	2022 £
	This is made up as follows:		
	other Creditors	(4,847)	-

Note 9.	Creditors: amounts falling due more than one year	2023 £	2022 £
	This is made up as follows:		
	Creditors- Church Building	(125,000)	(161,645)

Note 10.	Movement in funds	Opening balance £	Incoming resources General Donations £	Incoming resources Other Income £	Resources expended £
	Unrestricted funds				
	General	185,896	20,812	10,204	(25,642)
		185,896	20,812	10,204	(25,642)
	Restricted funds	(30,143)	-	9,172	-
		155,753	20,812	19,377	(25,642)

Note 10.1	Analysis of net assets by fund	Funds £	2023 Total Funds £
	Cash at bank and in hand	19,641	19,641
	Other net assets (liabilities)	150,659	150,659
		170,300	170,300

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.

RCCG JESUS HOUSE INVERNESS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2023

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.