

Refresh Community Church SCIO

Scottish Charity No – SC048785

**Annual Report and Financial Statements
For the period ended 31 December 2024**

Trustees' Annual Report

For the year ended 31 December 2024

The trustees have pleasure in presenting their report together with the financial statements for the period ended 31 December 2024.

Reference and Administrative Information

Charity name

Refresh Community Church SCIO

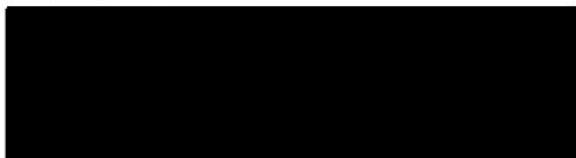
Charity no

SC048785

Address

Birchwood, Holmfoot, Newcastleton, TD9 0QJ

Current Trustees



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 24 October 2018. The charity was previously an unincorporated association but changed its legal form to a SCIO. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Board are the charity's trustees who also appoint charity trustees to fill vacancies. Any person aged 16 or over who subscribes to the purposes of the organisation and wishes to see them fulfilled is eligible to become a charity trustee. The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

There must be a minimum of three and a maximum of eight trustees.

Objectives and Activities

Charitable purposes

Refresh Community Church provides for existing Christians to practise their beliefs in the Newcastleton area, while seeking new followers for the Christian faith, raising awareness of the Christian faith, and undertaking various missionary activities, pastoral support and outreach work.

Activities

The charity undertakes regular bible-based all-age services for public worship. In addition, it facilitates midweek home groups providing fellowship, learning, teaching and discipleship for Christian followers. The charity seeks to support missionaries and missionary organisations both in the UK and overseas.

Achievements and Performance

It has been an eventful year for Refresh after deciding at the end of 2023 to make some big changes. Throughout 2024 Refresh met on the first and third Sundays of the month. The first Sunday was Messy Church, working alongside the Church of Scotland, and the third Sunday consisted of worship, prayer, teaching and fellowship. It focussed very much on the 'rebuilding' of the church. As leaders, (4 leaders remain on the team, 2 stepped down at the end of last year), we met regularly for meetings and began meeting fortnightly to pray during the latter half of the year.

Weekly, we ran a number of meetings. New homegroups began in 3 homes and were attended by a large percentage of the church. These ran on a 6 week block, with a break of 2-3 weeks between each. We had an early morning Prayer Meeting each Monday, and the youth group, Groundbreakers, continued to meet on Wednesdays during term time. It was great to be able to arrange two trips for them to a young people's worship event called Magnitude which was held in Glasgow in April, then Dumfries in October, both followed by a sleepover at Whithaugh Park. We also supported Corner Harvest, a bi-weekly gathering where people from Newcastleton were invited to one of the church member's homes for food and spiritual input, and the beginnings of men's get together including lunches and meeting for breakfast with another men's meeting in Hawick.

████ continued to welcome weekly, during term time, a large number of the children from the village to the children's clubs Boulder Gand and Rock Solid, as well as a lunchtime club. 41 children attended a weekend event in July called Wayfinder at Whithaugh Park (previously known as Spree). █████ also continues her chaplaincy role in the village primary school being available to staff, children and parents, and leading regular assemblies and end of term church services.

At the end of each 6-week homegroup block, we ran a Thanks Evening for those who served in Messy Church, Homegroups, Prayer Meeting, Boulder Gang, Rock Solid and Groundbreakers. As well as hearing feedback, it ensured that people leading groups were supported and any issues discussed.

Over the year we arranged a 3-week CAP course in February. In July the founders of Refresh, Paul and Elaine Little, came and spoke to the church to give an update on their ministry in Mexico which we support. In September we started a 3 part course on the Holy Spirit, and in October the leadership attended a leadership conference at All Nations, Wolverhampton which was incredibly beneficial. Unfortunately, a planned church weekend away had to be cancelled due to small numbers and a few people being involved in another event in the village on the same weekend.

We're excited for 2025.

Financial review

The main source of funding is voluntary donations from church members and visitors to the church. Giving has risen slightly to £10,927 (£9,003 2022); fluctuations are to be expected as families leave or join the church. Expenditure was slightly lower at £10,092. Our unrestricted cash reserves are therefore very slightly increased compared to 12 months ago at £21,894 and remain sufficient for prudent forward planning.

Reserves policy

The trustees' policy is to retain at least 6 months' worth of normal running costs to meet commitments and to cover any unexpected expenditure currently around £5000. Current reserves stand at £21,894. However, the trustees believe that it is prudent to leave the reserves at this level, given the potentially volatile nature of giving in a small church with a small number of significant givers.

		Refresh Community Church SCIO				CC16a
		Charity number - SC048785				
		Receipts and payments accounts				
		For the period from	1st January 2024	To	31st December 2024	
Section A Receipts and payments						
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	12 months to 31st Dec 2023
		to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts						
Voluntary Income		11,148	-	-	11,148	10,927
Activities for Generating Funds		190	-	-	190	
Investment Income		-	-	-	-	
Other incoming resources		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Sub total (Gross income for AR)	Note 1	11,338	-	-	11,338	10,927
A2 Asset and investment sales.						
		-	-	-	-	
		-	-	-	-	
Sub total		-	-	-	-	
Total receipts		11,338	-	-	11,338	10,927
A3 Payments						
Ministry Costs	Note 2	5,766		-	5,766	5,345
Church running costs	Note 2	1,742		-	1,742	1,854
Outreach		2,097		-	2,097	1,771
Pastoral & Training		104		-	104	69
Grants to missionary Organisations	Note 3	1,460		-	1,460	960
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Sub total		11,169	-	-	11,169	9,988
A4 Asset and investment purchases						
		-	-	-	-	
		-	-	-	-	
Sub total		-	-	-	-	
Total payments		11,169	-	-	11,169	9,988
Net of receipts/(payments)		169	-	-	169	939
A5 Transfers between funds				-	-	
A6 Cash funds last year end		21,998		-	21,998	21,059
Cash funds this year end		22,167	-	-	22,167	21,998
Section B Statement of assets and liabilities at the end of the period						
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £		
B1 Cash funds	Bank - Bank of Scotland current account	22,167	-	-		
		-	-	-		
		-	-	-		
	Total cash funds	22,167	-	-		
	(agree balances with receipts and payments account(s))	OK	OK	OK		
Signed by one leader on behalf of all the leaders						

Note 1 Analysis of incoming resources					31st December 2024
	Analysis	Unrestricted	Restricted	This year £	12 months to 31st Dec 2023 £
Voluntary income	Giving by church members & visitors	11,148	0	11,148	10,927
				-	-
				-	-
				-	-
				-	-
	Total	11,148	-	11,148	10,927
Activities for generating funds	Childrens Party	190			-
					-
					-
				-	-
				-	-
	Total	190	-	-	-
Investment income	Interest on bank balances				-
				-	-
				-	-
				-	-
				-	-
	Total	-	-	-	-
Incoming resources from charitable activities	Income from Evangelistic Event			-	-
				-	-
				-	-
				-	-
				-	-
	Total	-	-	-	-

Note 2		Analysis of resources expended		31st December 2024	
	Analysis	Unrestricted	restricted	This year	12 months to
		£	£	£	31st Dec 2023
Ministry Costs	Youth Worker	5766		5,766	5,286
	Youth Worker Expenses				59
				-	-
				-	-
				-	-
				-	-
				-	-
Total		5,766		5,766	5,345
6.2 Average number of full-time equivalent employees in the year				This year	12 months to
				Number	31st Dec 2023
The parts of the charity in which the employees work	Fundraising			-	-
	Charitable Activities	0.3		0.3	0.3
	Governance			-	-
	Other			-	-
Total		0.3		0.3	0.3
	Analysis	Unrestricted	restricted	This year	12 months to
		£	£	£	31st Dec 2023
Church Running Costs	Insurance	0		-	-
	Hire of Premises	280		280	1,376
	Printing & stationery			-	-
	IT Costs	40		40	
	Other office costs	1226		1,226	290
	PA and equipment	196		196	188
	Premises Costs	0		-	
Total		1,742	-	1,742	1,854

Note 3		Grantmaking		31st December 2024	
			2023		12 months to 31st Dec 2023
Grants made to institutions & individuals					
Names of institutions	Purpose		Total amount of grants paid		
PR & ES Little	Missionary support - Amor Charity, Mexico		960		960
Edge Family	Missionary support for work in Amor Charity, Mexico		500		
Total grants			1,460		960

Notes to the accounts - for the period ended 31 December 2024

1 Basis of accounting

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

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Church.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2023:Nil)

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name REFRESH COMMUNITY CHURCH SCIO						
Registered charity number	SC048785						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1st	January	2024	To	31 st	December	2024
Set out on pages							(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 statement

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.

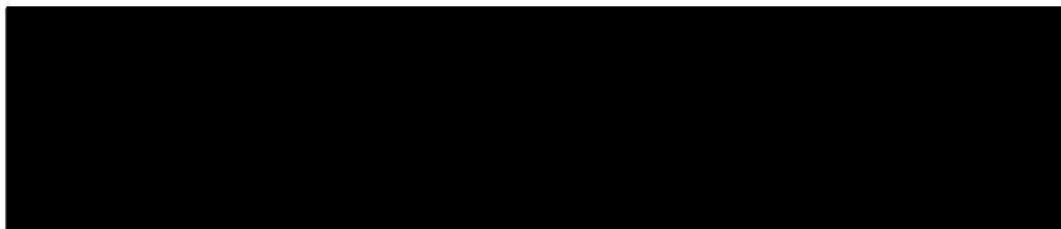
Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

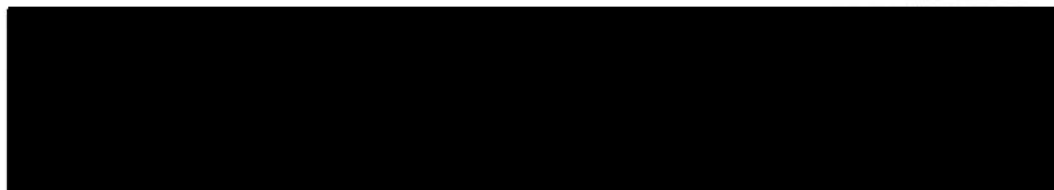
have not been met, or

Signed:
Name:



**Relevant professional
qualification(s) or body
(if any):**

Address:



--

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

**Give here brief details
of any items that the
examiner wishes to
disclose**

Only complete if the examiner needs to highlight material problems.