SC041799

RCCG Beautiful Gate Glasgow

Annual Accounts

1 Jan 2025 to 31 Dec 2025

Prepared by DTT Consultancy Ltd

RCCG

RCCG Beautiful Gate Glasgow				SC041799
Annual accounts for the period				
Period start date	1 Jan 2025	to	Period end date	31 Dec 2025

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds							
Voluntary income		S01	378,290			378,290	282,444
Gift Aid		S02	-			-	-
Investment income		S03				-	-
Incoming resources from charitable activities		S04				-	-
Donated Assets		S05	-			-	-
Total incoming resources		S06	378,290	-	-	378,290	282,444
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-		
Costs of generating voluntary income		S07	221,136	-	-	221,136	158,699
Fundraising trading costs		S08		-	-		
Investment management costs		S09		-	-		
Charitable activities		S10	47,808	-	-	47,808	61,083
Governance costs		S11		-	-		
Other resources expended		S12		-	-		
Total resources expended		S13	268,944	-	-	268,944	219,782
Net incoming/(outgoing) resources before transfers		S14	109,346	-	-	109,346	62,661
Gross transfers between funds		S15	-	-	-		
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	109,346	-	-	109,346	62,661
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-		
Gains and losses on investment assets		S18		-	-		
Net movement in funds		S19	109,346	-	-	109,346	62,661
Total funds brought forward		S20	355,758	-	-	355,758	293,097
Total funds carried forward		S21	465,103	-	-	465,103	355,758

RCCG Beautiful Gate Glasgow

Section B Balance sheet as at 31st December 2025

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	440,672	-	-	440,672	248,722
	B02	-	-	-		
Investments (Note 10)	B03	-	-	-		
Total fixed assets	B04	440,672	-	-	440,672	248,722
Current assets						
Stock and work in progress	B05	-	-	-		
Debtors (Note 11)	B06	-		-	-	-
(Short term) investments	B07		-	-		
Cash at bank and in hand	B08	24,881	-	-	24,881	107,386
Total current assets	B09	24,881	-	-	24,881	107,386
Creditors: amounts falling due within one year (Note 12)	B10	450	-	-	450	350
Net current assets/(liabilities)	B11	24,431	-	-	24,431	107,036
Total assets less current liabilities	B12	465,103	-	-	465,103	355,758
Creditors: amounts falling due after one year (Note 13)	B13	-	-	-		
Provisions for liabilities and charges	B14	-	-	-		
Net assets	B15	465,103	-	-	465,103	355,758
Funds of the Charity						
Unrestricted funds	B16	465,103			465,103	355,758
	B17					
Restricted income funds (Note 14)	B18					
Endowment funds (Note 15)	B19			-		
Total funds	B20	465,103	-	-	465,103	355,758

Signed by

Signature	Print Name	Date of approval
MRS KOFO MUMUNI	KOFO MUMUNI	27/08/2026
Pastor I. O. Olatunji	I. O. Olatunji	27/08/26

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2026);
- and with* ☐ Accounting Standards;

  or ☐ Charities Statement of Recommended Practice (SORP) 2026
- and with the Charities Act 1993.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Notes to the accounts

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donation from members	378,290	282,444
	Grant	-	-
	Gift aid	-	-
	Total	378,290	282,444
Other Income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C — Notes to the accounts

Note 4 — Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Travel	12,288	14,738
	Insurance	3,194	3,312
	Music Expenses	2,946	381
	Office expenses	3,033	-
	Honorarium	23,040	13,741
	Storage	390	-
	Accomodation Allowance	7,455	1,667
	Stipend	64,884	60,368
	Depreciation	26,051	-
	Annual Subscrription	344	-
	HMRC	3,732	-
	Pastor - thanksgiving	5,414	1,644
	Children	3,314	2,342
	Training/Conference	2,407	3,597
	Rent	3,076	3,284
	Telephone	2,175	1,625
	Church Materials	1,803	37
	Refreshment and Entertainment	514	525
	Hospitality	3,240	2,986
	Accountancy/professional fees	599	1,797
	Building Expense	2,720	1,679
	Maintenance/renovation	539	-
	Electricity/Gas	17,126	20,011
	Bank Charges	202	118
	Equipment	9,953	3,407
	Printing	1,806	1,687
	Vehicle hire and running Expenses	12,270	7,271
	Musical Equipment	1,227	-
	Computer/Cost	450	-
	Cleaning	2,494	2,055
	Multimedia	1,285	3,312
	Admin expenses	1,167	7,116
		221,136	158,699
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Welfare	9,001	7,526
	World Evangelical Mission	12,090	8,460
	Outreach	3,122	2,014
	Zonal	-	750
	Evangelism	-	6,504
	TREX	7,618	7,198
	Gift & Donations	2,894	4,417
	Mission	11,283	21,889
	Central Office	1,800	2,325
	Total	47,808	61,083
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C Notes to the accounts (cont)

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	450	350
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings (Mortgage)	Van	Construction cost	Music equipment	Maintainance Cost	Total
	£	£	£	£	£	£
Balance brought forward	234,340		16,886	7,674	2,580	261,480
Additions	-	-	218,001	-	-	218,001
Revaluations	-	-	-	-	-	-
Disposals					-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	234,340	-	234,887	7,674	2,580	479,481

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate	0%	25%	10%	25%	25%	
Balance brought forward	-		5,066	5,757	1,935	12,758
Depreciation charge for year	-		23,489	1,917	645	26,051
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	28,555	7,674	2,580	38,809

9.3 Net book value

Brought forward	234,340	-	11,820	1,917	645	248,722
Carried forward	234,340	-	206,332	0	-	440,672

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Balance brought forward	234,340		16,886	7,674	2,580	261,480
Additions	-	-	218,001	-	-	218,001
Revaluations	-	-	-	-	-	-
Disposals					-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	234,340	-	234,887	7,674	2,580	479,481

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate	0%	25%	10%	25%	25%	
Balance brought forward	-		5,066	5,757	1,935	12,758
Depreciation charge for year	-		23,489	1,917	645	26,051
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	28,555	7,674	2,580	38,809

9.3 Net book value

Brought forward	234,340	-	11,820	1,917	645	248,722
Carried forward	234,340	-	206,332	0	-	440,672