

Independent Examiners Report

Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God - House of Refuge, Edinburgh (SC043562)

I report on the accounts of the charity for the year ended 31st December 2018 which are set out on the pages attached.

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.

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.

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

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.

Name: Tunji Ogedengbe FCCA

Relevant Professional qualification/professional body: ACCA

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

Date: 25th Sept 2019

**REDEEMED CHRISTIAN CHURCH OF GOD, HOUSE OF
REFUGE, EDINBURGH.**

SC043562

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2018		31	December	2018

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	18,901				18,901	38,234
Legacies					-	
Grants	10,642				10,642	10,642
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	29,543	-	-	-	29,543	48,876
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	29,543	-	-	-	29,543	48,876
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	31,329				31,329	50,877
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	300
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	31,629	-	-	-	31,629	51,177
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	31,629	-	-	-	31,629	51,177
Net receipts / (payments)	-2,086	-	-	-	-2,086	(2,301)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-2,086	-	-	-	-2,086	(2,301)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,464				12,464	14,766
	Surplus / (deficit) shown on receipts and payments account	(2,086)				(2,086)	(2,301)
						-	-
						-	-
	Cash and bank balances at end of year	10,378	-	-	-	10,378	12,464

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	Total		-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Motor Vehicle				-
	Furnitures and Fittings			-	-
	Equipments			-	-
	Loan				-
	Total		-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Accountant		300	300
	Total		300	300

	Details		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

			27th Sept 2019

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

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£

[illegible]

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>

£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

£

**Balance outstanding
at period end (£)**

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Tithes & Offering	18,901				18,901	28,062
Gift Aid	-				-	10,171
Total	18,901	-	-	-	18,901	38,233

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish govt	10,642		10,642	10,642
			-	-
			-	-
			-	-
Total	10,642	-	10,642	10,642

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Rent	4,000				4,000	3,000
World Evangelical Mission	1,841				1,841	2,400
Gift Offerings					-	1,629
Legal and Professional	100				100	500
Hospitality & Conference					-	5,530
Travel and Accommodation	1,878				1,878	1,878
Central Office	1,600				1,600	1,600
Pastors Expenses	-				-	650
Child & Youth	1,500				1,500	1,500
Honorarium	3,750				3,750	3,750
Office Exp	210				210	2,106
Telephone	270				270	44
Food Bank	12,456				12,456	10,642
Stationery, Printing and Publishing	2,410				2,410	2,410
RCCG	100				100	120
First Fruit	-				-	900
Repairs and Maintenance					-	4,900
Utilities	590				590	385
Insurance	623				623	255
Independent Examination	300				300	300
Church Equipment					-	4,850
Other					-	1,829
Total	31,629	-	-	-	31,629	51,177

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	18,901				18,901	28,062
Legacies					-	
Grants	10,642				10,642	10,642
Receipts from fundraising activities					-	
Gross trading receipts					-	
Gift Aid	-				-	10,171
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	29,543	-	-	-	29,543	48,875
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	29,543	-	-	-	29,543	48,875
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	31,329				31,329	50,877
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	300				300	300
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	-
Sub total	31,629	-	-	-	31,629	51,177
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	31,629	-	-	-	31,629	51,177
Net receipts / (payments)	-2,086	-	-	-	-2,086	-2,301
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-2,086	-	-	-	-2,086	-2,301

Nature and purpose of funds

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28,062
10,171

REDEEMED CHRISTIAN CHURCH OF GOD, HOUSE OF REFUGE, EDINBURGH

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2018

It is with great pleasure that we present the annual report and the financial statements for the year ended 31st December 2018.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's Constitution and the Recommendations of the Statements of Recommended Practice, Accounting and Reporting by Charities and comply with the applicable law.

BOARD OF TRUSTEES

During the year under review, the trustees who served during the year under review are:

[REDACTED]
[REDACTED]
[REDACTED]

OBJECTIVES OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The Redeemed Christian Church of God (House of Refuge), Edinburgh, is a member of "The Redeemed Christian Church of God" which has Parishes all over the world. We are registered with the Office of Scottish Charity Regulator and we are governed by the Charities Act 1993.

We have laid out RCCG, House of Refuge, Edinburgh, Objectives under these six themes:

- Our goal is to teach the gospel in a practical way.
- As a ministry, we also focus on the practicalities of the Christian life through our different community work, and world mission that we are involved in; to practise love, and to empower people with the knowledge of God and what they can achieve through Him.
- To organise children and youth activities, to promote unity in the course of developing deeper spiritual growth.
- To encourage a prayerful life and consistency in the devotional life and spiritual growth of our members.
- To work in cooperation with other Christian organisations and support events to achieve Christian aims and objectives.
- We are also passionate about expansion through church planting.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENT THIS YEAR

During the year, the Charity continued to engage in activities that have positive impact on the community. Some of these are outlined below:

The charity as usual continued to ensure that its objectives were met. We continued to pursue the objectives of furthering the Christian faith and alleviating the sufferings

of the people generally irrespective of their race, background, sex or faith. During the year under review, we organised

During the month of December, we had a Christmas carol for the community; we ministered in songs and also gave out Christmas gifts to Children and other less privileged in the community and also a visit to elderly Hospice. We still hold regular Sundays and Wednesdays Meetings to encourage our members on how to be useful to community they live.

We also continued to share the Christian faith and help people develop biblical principles that build up their self-esteem and help them to stay out of criminality and other social vices. This enables them to fulfil their purpose in life and live a happy productive life.

Our Department organised musical event in June 2017 for the members and Community.

Our yearly International Praise Day was held in January 2017. The edition of the programme for the year under review was again very successful.

This year, we had an awareness forum on the business opportunities which exist within industry.

In consonance with our culture, we provided support to some of the needy in our midst within the limits of available resources.

We continued to maintain our partnership with some churches in Edinburgh during the year and we held a few joint fellowship meetings together. More churches are now joining the network

The Board of Trustees considers that the performance of the Parish has been satisfactory both in terms of advancement of the Christian faith and in generating needed resources.

FUTURE DEVELOPMENT

We will continue to pursue our core objectives together with our involvement with the community vigorously. We are already exploring avenues of collaboration with relevant agencies to provide training for our members in areas where we need to raise our skills. Until the weak economy begins to respond positively in a tangible way to the measures put in place by Government we will continue to organise more seminars and workshops on poverty alleviation, waste elimination, budgeting, cost control and other survival strategies. Capacity building through in-house training of our workers will continue and we will always take advantage of any initiatives from Christ the Redeemer College which is the arm of the mission responsible for training pastors and other ministry workers.

FINANCIAL RESULTS OF THE YEAR

The statement of the financial activities shows income of £29,543 and total expenditure of £31,629. Therefore, the net position is £-2,086.

RISK MANAGEMENT

The Board of Trustees constantly reviews the major risks, which the charity faces on regular basis. The Board of Trustees has examined the major strategic, business and operational risks which the charity faces and confirms that adequate systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

VOLUNTEERS/WORKERS

The church workers are mainly volunteers who offer their services free on part time basis and mostly in the evenings as well as during the weekends. These workers are the ones in charge of the various departments and ministries that are functioning within the church. Many more volunteers are still giving up their time to help at the church on ad-hoc basis. We are greatly indebted to these volunteers for their commitment and support.

Approved by the Trustee and signed on their behalf by:



Secretary – Board of Trustees

27th September 2019