SC052631

The Redeemed Christian Church of God
Zoe Parish, Paisley

Annual Accounts

1 April 2025 - 31 March 2026

Prepared by DTT Consultancy Ltd

	Zoe Parish, Paisley					SC052631
	Annual accounts for the period					
RCCG	Period start date	1st Apr 25	To	Period end date	31st Mar 26	

Section A **Statement of financial activities**

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
generated funds			-	-	-	-	-
Voluntary income		S01	140,822		-	140,822	182,659
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	3,196	-	-	3,196	15,002
Total incoming resources		S06	144,018	-	-	144,018	197,661
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-		
Charitable activities		S07	135,514	-	-	135,514	214,662
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Costs of generating voluntary income		S10	5,220	-	-	5,220	19,745
Governance costs		S11	100	-	-	100	250
Other resources expended		S12	-	-		-	-
Total resources expended		S13	140,834	-	-	140,834	234,657
Net incoming/(outgoing) resources before transfers		S14	3,184	-	-	3,184	- 36,996
Gross transfers between funds		S15	-	-	-		
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	3,184	-	-	3,184	- 36,996
Other recognised gains/(losses)							
Prior year adjustment		S17		-	-	-	35,335
Gains and losses on investment assets		S18	-	-	-		
Net movement in funds		S19	3,184	-	-	3,184	- 1,661
Total funds brought forward		S20	55,135	-	-	55,135	56,796
Total funds carried forward		S21	58,319	-	-	58,319	55,135

Section B Balance sheet as at 31st March 2026

	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	149,993	-	-	149,993	135,000
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	149,993	-	-	149,993	135,000
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-		-	-	-
(Short term) investments	B07		-	-	-	-
Cash at bank and in hand	B08	12,942	-	-	12,942	20,049
Total current assets	B09	12,942	-	-	12,942	20,049
Creditors: amounts falling due within one year (Note 12)	B10	7,640	-	-	7,640	3,450
					-	-
Net current assets/(liabilities)	B11	5,302	-	-	5,302	16,599
					-	-
Total assets less current liabilities	B12	155,295	-	-	155,295	151,599
					-	-
Creditors: amounts falling due after one year (Note 13)	B13	96,976	-	-	96,976	96,464
Provisions for liabilities and charges	B14	-	-	-	-	-
					-	-
Net assets	B15	58,319	-	-	58,319	55,135
Funds of the Charity					-	-
Unrestricted funds	B16	58,319			58,319	40,032
Restricted income funds (Note 14)	B18		-		-	15,103
Endowment funds (Note 15)	B19			-	-	-
					-	-
Total funds	B20	58,319	-	-	58,319	55,135
					-	

Signed by

Signature	Print Name	Date of approval
	Morenikeji Babatunde	08/09/2026

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 2005);
- and with* [✓] Accounting Standards;
  or [ ] Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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 disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - 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.

Note 3 **Analysis of incoming resources**

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

	Analysis	This year £ Unrestricted	This year £ Restricted	Last year £
Voluntary income	Tithes	78,914	-	88,074
	Offering	50,270	-	55,326
	Thanksgiving	11,638	-	6,769
	Grants (Gift Aid HMRC)	-	-	32,490
	Total	140,822	-	182,659
Activities for generating funds		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	-
Investment income		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	-
Incoming resources from charitable activities	Other	3,196	-	15,002
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	3,196	-	15,002

Note 4 **Analysis of resources expended**

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

	Analysis	This year £ Unrestricted	This year £ Restricted	Last year £
Charitable activities	Transport/Fuel	1,331	-	899
	Church Rent	1,800	-	-
	Meals/Refreshments	2,191	-	143
	Salaries	60,895	-	70,271
	Mobile & Telephone	510	-	1,396
	CPD Training	-	-	1,572
	Gas and Electricity	3,730	-	3,750
	Repairs in church Building	424	-	14,107
	Pastors Rent	7,184	-	6,798
	Support to Parishioners	6,153	-	1,100
	Refunds	-	-	1,250
	Groceries	1,061	-	4,591
	Printing/stationey	1,200	-	1,632
	Car Rental	-	-	2,937
	Sundry Expenses	1,454	-	7,661
	Pastor/Visiting Ministers hotel Accomadation	-	-	1,470
	Website	574	-	216
	Council Tax	-	-	2,261
	Media & Communication	777	-	6,626
	Insurance	1,861	-	1,747
	Project Ouflow	-	-	12,467
	Miscellaneous	33	-	-
	Programme Expenses	-	-	6,118
	Mortgage Repayment - Paisley	-	-	9,360
	Mortgage Down payment	-	-	21,887
	Pension	6,409	-	2,964
	National Insurance/Income Taxes	12,019	-	4,675
	Hospitality	300	-	955
	Medical	-	-	3,112
	Bank Charges	114	-	96
	Evangelism Flier	-	-	294
	Travel	-	-	1,300
	Purchase of new fixed asset	-	-	21,006
	Cleaning & Waste Management	879	-	-
	Equipment Maintenance	382	-	-
	Subscription	356	-	-
	Pastoral Care	15,923	-	-
	Depreciation	-	-	-
	Interest Expense	7,955	-	-
	Total	135,514	-	214,662
Costs of generating voluntary income	Mission/Welfare	1,700	-	1,800
	Grants & Donations	-	-	17,945
	Conference & Events	3,520	-	-
	Total	5,220	-	19,745
Governance costs	Sponsor Registration/Legal fees	-	-	-
	Independent Examination fees	100	-	250
	Total	100	-	250

Section C	Notes to the accounts	(cont)

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) £	Motor Vehicle £	Church Building Renovation £	Furnitures, fittings and equipment £	Construction in Progress £	Total £
Balance brought forward	135,000	-	-	-	-	135,000
Additions			-	14,993		14,993
Revaluations	-		-	-	-	
Disposals	-		-	-	-	-
Transfers *	-		-	-	-	-
Balance carried forward	135,000	-	-	14,993	-	149,993

9.2 Accumulated depreciation and impairment provisions

	Freehold land & buildings (Mortgage)	Motor Vehicle	Church Building Renovation	Furnitures, fittings and equipment	Construction in Progress	Total
****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
**** Rate**	**2%**	**5%**	**10%**	**10%**		
Balance brought forward		-	-		-	-
Depreciation charge for year		-			-	-
Impairment provisions	-				-	-
Revaluations	-	-	-	-	-	-
Disposals	-		-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward		-	-	-	-	-

9.3 Net book value

	Freehold land & buildings (Mortgage)	Motor Vehicle	Church Building Renovation	Furnitures, fittings and equipment	Construction in Progress	Total
Brought forward	135,000	-	-	-	-	135,000
Carried forward	135,000	-	-	14,993	-	149,993

Note 11 **Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one	
	This year £	Last year £	This year £	Last year £
Trade debtors			-	-
Amounts due from subsidiary and associated undertakings			-	-
Other debtors			-	-
Prepayments and accrued income			-	-
Total	-	-	-	-

Note 12 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	6,284	250	-	-
Mortgage	1,356	3,200	96,976	96,464
Total	7,640	3,450	96,976	96,464