

Charity number: SC052399

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY CITY PARISH

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY CITY PARISH

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For the year ended 31 March 2026

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**Report of the Trustees
For the year ended 31 March 2026**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2026. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing Document

The charity is Constituted as an “Unincorporated association” and governed by its ‘Constitution’ dated 14th Mar 2023.

Trustee Appointments, Training of New and Old Trustees

Trustees are appointed and or co-opted under the terms of the Constitution. The induction process for a newly appointed trustee comprises an initial meeting with the Chair and other Trustees, followed by short meetings with the Parish Pastor on the powers and responsibilities of the Trustees and the requirements of the charity commission.

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.

Related Party Relationship

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY CITY PARISH, Edinburgh, is a member of the Redeemed Christian Church of God (RCCG), a global church with parishes in over 190 countries. The relationship is governed by an “Agreement for Common Purposes” between the parish and RCCG. The referenced “Agreement for common Purposes” document is constantly monitored and recommended for updates, to take cognisance of unfolding events (policies, regulations) in the United Kingdom.

Risk Management

The trustee board performs its duty of safeguarding the charity against major risk. The board regularly reviews the charity’s structures, policies, procedures and practices. It recommends strategic and operational options and implements adequate prudent controls and preventive actions to safeguard the assets of the charity, as well as its operation.

Objectives and Global Outreach

Objectives and Activities

Our purpose as recorded in the constitution is to promote the Christian Faith and its values amongst its members and the community at large. To support our members in education and training in accordance with biblical standards. The Prevention and Relief of Poverty. To promote Wellbeing of our Members and the community at large. We achieve these by:

- Operating a 24-hour food parcel service
- Providing crisis and welfare fund to those in desperate need especially migrants with no recourse to public funds

Activities

- Meetings: Sunday and weekday meetings. Such meetings will be for prayers, the study of the bible, training to empower members for spiritual, personal and community development, worship in songs and praise to God.
- Community Outreach: To share the love of Christ with the world around, the organisation shall arrange community-based programmes which will address the felt needs of the people in the community. This shall include programmes for relief of poverty, assisting the elderly and ministering to the spiritual needs of those with drugs and alcohols problems. The organization would also aim to support, administer or set up other charities. The organisation will be strongly community oriented, based on the injunction of the Lord Jesus Christ to His disciples throughout the ages that "Ye are the Light of the world"
- Responsibility to members: Baptism, Marriage, Funerals, Holy Communion and all manners of Dedication services including (Child, House etc.).
- Strategic alliance: As the need arises, links shall be maintained with other Christian organisations with a view to work together for the promotion of the gospel of the Lord Jesus Christ

ACHIEVEMENT AND PERFORMANCE

The Church has been engaged in various activities detailed below in pursuance of our charity and public benefit.

The Church is opened on Sundays and midweek for services to the general public and our community to build their Christian Faith as well as share fellowship to meet spiritual and emotional needs. Apart from its Church activities we also engaged in the following:

1. Donation of clothes and welfare Support to Families
2. Celebration of Birthday and Anniversary

Special Programmes held within the year

1. Donation of Food.
2. Community Christmas Carol service.
3. Street Evangelism to the community
4. Prayer Retreat.

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF
GLORY CITY PARISH
Report of the Trustees Continued For the year ended 31
March 2026

FINANCIAL REVIEW

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY CITY PARISH generated a total income of £18,328 and had a net surplus of £1,544 during the year.

Funds

Funds held by RCCG – CLOUD OF GLORY CITY PARISH are: Unrestricted General Funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes.

Reserves Policy

It is the policy of RCCG – CLOUD OF GLORY CITY PARISH to maintain reserves at a level sufficient to meet planned expenditure requirements for the next year.

Reserves are continuing to accumulate and reflect the capital value of the assets held.

PLANS FOR FUTURE PERIODS

It is the intention of the trustees to continue to promote the Christian Faith and its values amongst church members and the community at large throughout Scotland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a constitution and is an unincorporated association.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees have established systems to mitigate these risks through monitoring of reserve levels; ensuring control exists over key financial systems and by examining the operational and business risks faced by the charity.

The day-to-day operations of RCCG – CLOUD OF GLORY CITY PARISH are overseen by Pastor Adewuyi Femi Moses, with various teams in place to manage specific areas.

Recruitment and appointment of trustees

Trustees are selected from Christians of any denomination and are appointed by the agreement of existing trustees. Induction and training of new trustees

The Trustees have confidence in the experience and ability of the trustees to administer the activities of the charity. Induction and training will be considered on an ongoing basis, particularly in the event of a new trustee being appointed.

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF
GLORY CITY PARISH
Report of the Trustees Continued For the year ended 31
March 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	RCCG – CLOUD OF GLORY CITY PARISH
Charity registration number	SC052399
Principal address	23 Redhall Place Edinburgh Eh14 2DL
GENERAL OVERSEER	Pastor E.A Adeboye

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Adewuyi Femi Moses
Maru Gbemileke
Ojo Ruth
Oye Toyosi

BANKERS

BANK OF SCOTLAND

**Independent
examiner**

AACSL Accountants Limited
1st Floor North
Westgate House
Harlow
Essex
CM20 1YS

Approved by the Board of Trustees and signed on its behalf by:

PASTOR ADEWUYI FEMI MOSES
on behalf of the trust.
Pastor-In-Charge
19 June, 2026.

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF
GLORY CITY PARISH

Independent Examiners Report to the TrusteesFor the
year ended 31 March 2026

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities and Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 44 (1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiners statement - matter of concern identified

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: accounting records were not kept in respect of the Charity as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or the accounts do not accord with those records; or the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Since the Charity's has prepared its accounts on an accruals basis and is also registered in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination by virtue of my membership of, which is one of the listed bodies.



Dr. Rasheed Saliu (FCCA, FFTA, FFA, FCA, PHD)

AACSL Accountants Limited

1st Floor North

Westgate House

Harlow

Essex

CM20 1YS

19th June 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY
CITY PARISH
Statement of Financial Activities For the year ended 31 March
2026

THE REDEEMED CHRISTIAN CHURCH OF GOD - CLOUD OF GLORY CITY PARISH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31 MARCH 2026

		Un-restricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
	Notes				
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2				
Offering and Tithe		17,991	-	17,991	10,875
Membership Donation Partnership		337	-	337	180
TOTAL INCOMING RESOURCES		18,328	-	18,328	11,055
RESOURCES EXPENDED					
Cost of Generating Funds	4a	13,012	-	13,012	853
Charitable activities	4b	3,591	-	3,591	5,513
Governance	5	180	-	180	180
TOTAL RESOURCES EXPENDED		16,783	-	16,783	6,546
Net income/(outgoing) resources		1,544	-	1,544	4,510
Total funds brought forward		6,647	-	6,647	2,138
Total funds carried forward		8,192	-	8,192	6,647

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 - CLOUD OF GLORY CITY PARISH
Statement of Financial Position
As at 31 March 2026

THE REDEEMED CHRISTIAN CHURCH OF GOD - CLOUD OF GLORY CITY PARISH
BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	£	2026 Total £	2025 Total £
CURRENT ASSETS				
Cash at bank and in hand	6		<u>8,442</u>	<u>6,897</u>
			8,442	6,897
Current Liabilities				
Creditors: amounts falling due within one year	7		(250)	(250)
Net Current assets/(Liabilities)			<u>8,192</u>	<u>6,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>8,192</u></u>	<u><u>6,647</u></u>
FINANCED BY:				
Unrestricted funds			8,192	6,647
Restricted Funds			-	-
TOTAL FUNDS			<u>8,192</u>	<u>6,647</u>

For the year ending 31 March 2026, 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:

PASTOR ADEWUYI FEMI MOSES
Pastor-In-Charge
19 June, 2026

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

RCCG – CLOUD OF GLORY CITY PARISH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

THE REDEEMED CHRISTIAN CHURCH OF
GOD- CLOUD OF GLORY CITY PARISH
Notes to the Financial Statements

THE REDEEMED CHRISTIAN CHURCH OF GOD - CLOUD OF GLORY CITY PARISH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

2 Incoming Resources - General Donations

			2026	2025
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Offering and Tithe	17,991	-	17,991	10,875
Membership Donation Partnership	337	-	337	180
	-	-	-	-
	18,328	-	18,328	11,055

3 Resources Expended - Activities

			2026	2025
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
4a <u>Cost of Generating Funds</u>				
Event & Entertainment	11,982	-	11,982	699
Membership and Workers Training	78.00	-	78	42
Equipment	319.04	-	319	-
Printing & stationery	276.38	-	276	112
Telephone, internet & postage	357.48	-	357	-
	13,012	-	13,012	853

4b <u>Charitable activities</u>				
Mission Rent	3,591.00	-	3,591	3,335
Member's Expense		-	-	2,102
Evangelism and World Mission		-	-	76
	3,591	-	3,591	5,513

5 Resources Expended – Governance			2026	2025
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Accountancy	180.00	-	180	180
Other professional fees		-	-	-
	180	-	180	180

THE REDEEMED CHRISTIAN CHURCH OF
GOD- CLOUD OF GLORY CITY PARISH

Notes to the Financial Statements

Notes to the Financial Statements

6	Cash at bank and in hand	2026	2025	
		£	£	
	Cash at bank			
	Cash at hand	8,442	6,897	
		<u>8,442</u>	<u>6,897</u>	
7	Creditors: Short and Long term	2026	2025	
	This is made up as follows:	£	£	
	Other creditors - falling due within one year	250	250	
		<u>250</u>	<u>250</u>	
8	Movement in funds			
		Opening balance	Incoming resources	Resources expended
		£	£	£
	Unrestricted funds			
	Charity's fund	6,647	18,328	(16,783)
		<u>6,647</u>	<u>18,328</u>	<u>(16,783)</u>
	Restricted funds			
	Grants	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
9	Analysis of net assets by fund			2026
		Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
	Cash at bank and in hand	8,442	-	8,442
	Other net assets (liabilities)	- 250	-	- 250
		<u>8,192</u>	<u>-</u>	<u>8,192</u>
10	TRUSTEES REMUNERATION			
	The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2025-26: £nil)			
11	As a company, THE REDEEMED CHRISTIAN CHURCH OF GOD- CLOUD OF GLORY CITY PARISH 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.			
12	Control			
	The ultimate controlling parties are the Trustees as stated on page 2.			

13. TAXATION

RCCG - CLOUD OF GLORY CITY PARISH 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.