

RCCG City of God - Glasgow

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

RCCG City of God - Glasgow
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RCCG City of God - Glasgow
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. 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).

OBJECTIVES AND ACTIVITIES

Our purpose as recorded in the constitution is to promote the Christian faith and its values amongst the church members and the community at large throughout Scotland, relief of poverty, advancement of religion, advancement of citizenship or community development, provision of recreational facilities and promotion of religious or racial harmony.

This is achieved through holding weekly meetings and conducting programmes for the alleviation of poverty, assisting the elderly and ministering to the spiritual needs of all members of the church and society at large.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

In the past year we have continued with the said objectives of the church. Our in-person meetings have continued weekly, with an average attendance of children, young adults and adults. We have now intensified efforts to find a building to buy that will meet the needs of the charity and expand services provision within the community.

FINANCIAL REVIEW

The City of God received voluntary income of £156,765 (2022: £171,841 during the year, with a deficit of £1,490 (2022: surplus 27,042). The major expected expenses for the year were Wages, Rent and World Evangelism Missions (WEM) costs.

Funds

Funds held by City of God are: Unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees, and restricted funds which can only be used as stipulated by the donor.

Reserves Policy

It is the policy of City of God Glasgow to maintain reserves at a level sufficient to meet planned expenditure requirements for the next month. Reserves will continue to accumulate and reflect the capital value of the assets held.

Resources Expended

Charitable costs were £158,255 (2022: £144,799) for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organization

The board of trustees governs the activities of 'The Redeemed Christian Church of God City of God Glasgow'. The Board meets at regular intervals to make decisions on assigning responsibility for the day to day running of activities to individual board members.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Recruitment and appointment of trustees

Appointment of Trustees

Trustees are selected from Christians of any denomination in UK and are appointed by the agreement of existing trustees.

Trustee Induction and Training

New trustees receive training on the roles and responsibilities they are expected to fulfil.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity

RCCG City of God - Glasgow

RCCG City of God - Glasgow
Report of the Trustees Continued
For the year ended 31 December 2023

Charity registration number

SC042976

Principal address



Trustees

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



Independent examiners

A7 Accounting
Centurion court, north esplanade west
Aberdeen
AB11 5QH

Bankers

HSBC
2 Buchanan Street
Glasgow
G1 3LB

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

.....


19 February 2024

RCCG City of God - Glasgow
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

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:

1. 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
2. the accounts do not accord with those records; or
3. 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.

.....
[REDACTED]
A7 Accounting
Centurion court, north esplanade west
Aberdeen
AB11 5QH

19 February 2024


RCCG City of God - Glasgow
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	156,766	171,841
Total		156,766	171,841
Expenditure on:			
Charitable activities	3/4	(158,257)	(144,799)
Total		(158,257)	(144,799)
Net income/expenditure		(1,491)	27,042
Reconciliation of funds			
Total funds brought forward		124,933	124,933
Total funds carried forward		123,442	151,975

RCCG City of God - Glasgow
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	32,316	2,173
		32,316	2,173
Current assets			
Debtors	10	2,000	2,000
Cash at bank and in hand		122,492	143,023
		124,492	145,023
Creditors: amounts falling due within one year	11	(33,366)	(22,264)
Net current assets		91,126	122,759
Total assets less current liabilities		123,442	124,932
Net assets		123,442	124,932
The funds of the charity			
Unrestricted income funds	12	123,442	124,932
Total funds		123,442	124,932

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:


 Trustee
 19 February 2024

RCCG City of God - Glasgow
Notes to the Financial Statements
For the year ended 31 December 2023

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 City of God - Glasgow meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

2. Income from donations and legacies

	2023 £	2022 £
Unrestricted funds		
Donations received	156,766	171,841
	156,766	171,841

3. Costs of charitable activities by fund type

	2023 £	2022 £
Unrestricted funds		
Activity 1	103,609	92,580
Support costs	54,648	52,219
	158,257	144,799

4. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2023 £	2022 £
Support costs				
Activity 1	103,609	54,648	158,257	144,799

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2023

5. Analysis of support costs

	2023	2022
	£	£
Activity 1		
Management	48,963	45,141
Governance costs	5,685	7,078
	54,648	52,219

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	3,078	1,094
Accountancy fees	1,800	1,090
Staff pension contributions	1,118	1,110

7. Staff costs and emoluments

Total staff costs for the year ended 31 December 2023 were:

	2023	2022
	£	£
Salaries and wages	37,252	37,000
Social security costs	3,885	3,888
Pension costs	1,118	1,110
	42,255	41,998

	2023	2022
	£	£
Pastoral	0	0
	0	0

Number of full time staff was 1, in 2023, compared to 1 in 2022

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2023

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Land and Buildings £	Fixtures and Fittings £	Computer Equipment £	Total £
At 01 January 2023	-	12,680	6,803	19,483
Additions	30,405	-	-	30,405
At 31 December 2023	30,405	12,680	6,803	49,888
Depreciation				
At 01 January 2023	608	10,569	6,395	17,572
At 31 December 2023	608	10,569	6,395	17,572
Net book values				
At 31 December 2023	29,797	2,111	408	32,316
At 31 December 2022	(608)	2,111	408	1,911

10. Debtors

	2023 £	2022 £
Amounts due within one year:		
Other debtors	2,000	2,000
	2,000	2,000

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	33,366	22,264
	33,366	22,264

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2023

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2023 £
<i>General</i>				
General	124,933	156,766	(158,257)	123,442
	124,933	156,766	(158,257)	123,442

Unrestricted Funds - Previous year

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<i>General</i>				
General	124,933	171,841	(144,799)	151,975
	124,933	171,841	(144,799)	151,975

Purpose of unrestricted Funds

General

Charitable Activities related to the purpose and objectives of the church.

Purpose of restricted funds

Building Fund

Donation given by members of the church for the purchase of the Church building

Building Fund

Purchase of Building

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2023

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	32,316	91,126	123,442
	32,316	91,126	123,442
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	2,173	122,759	124,932
	2,173	122,759	124,932

RCCG City of God - Glasgow
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	156,766	171,841
	156,766	171,841
Total incoming resources	156,766	171,841
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(103,609)	(92,580)
	(103,609)	(92,580)
SUPPORT COSTS		
Management		
Management	(48,963)	(45,141)
	(48,963)	(45,141)
Governance costs		
Governance costs	(5,685)	(7,078)
	(5,685)	(7,078)
Total resources expended	(158,257)	(144,799)
Net Expenditure	(1,491)	27,042