

RCCG City of God - Glasgow

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

RCCG City of God - Glasgow
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For the year ended 31 December 2024

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RCCG City of God - Glasgow
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. 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. Our efforts to find a building to buy that will meet the needs of the charity and expand services provision within the community have yielded results with an identified building we have paid a deposit with completion of purchase expected in the new year.

FINANCIAL REVIEW

The City of God received voluntary income of £163,450 (2023 £156,765) during the year, with a surplus of £22,085 (2023: deficit 1,491). 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 £141,365 (2023; £158,257) 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

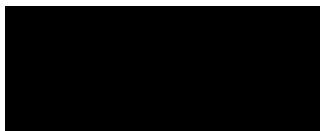
RCCG City of God - Glasgow

RCCG City of God - Glasgow
Report of the Trustees Continued
For the year ended 31 December 2024

Charity registration number

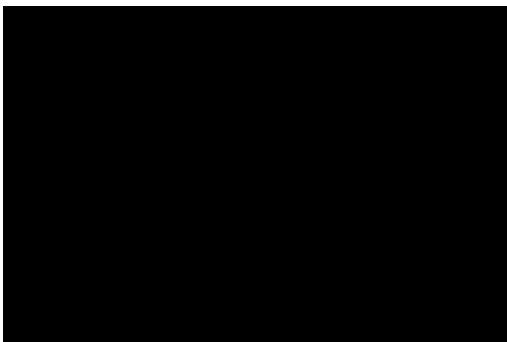
SC042976

Principal address



Trustees

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




Independent examiners

Bankers

HSBC
2 Buchanan Street
Glasgow
G1 3LB

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

.....


24 July 2025

RCCG City of God - Glasgow
Independent Examiners Report to the Trustees
For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

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).

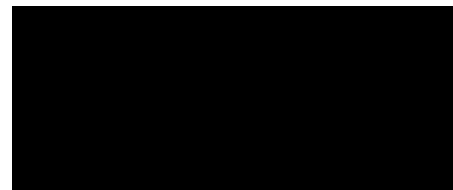
Independent examiners statement - matter of concern identified

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.



22 July 2025

RCCG City of God - Glasgow
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	163,450	156,766
Total		163,450	156,766
Expenditure on:			
Charitable activities	3/4	(141,365)	(158,257)
Total		(141,365)	(158,257)
Net income/expenditure		22,085	(1,491)
Reconciliation of funds			
Total funds brought forward		123,443	124,933
Total funds carried forward		145,528	123,442

RCCG City of God - Glasgow
Statement of Financial Position
As at 31 December 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	9	141,399	32,316
		<u>141,399</u>	<u>32,316</u>
Current assets			
Debtors	10	2,000	2,000
Cash at bank and in hand		35,495	122,492
		<u>37,495</u>	<u>124,492</u>
Creditors: amounts falling due within one year	11	(33,366)	(33,366)
Net current assets		<u>4,129</u>	<u>91,126</u>
Total assets less current liabilities		<u>145,528</u>	<u>123,442</u>
Net assets		<u>145,528</u>	<u>123,442</u>
The funds of the charity			
Unrestricted income funds	12	145,528	123,442
Total funds		<u>145,528</u>	<u>123,442</u>

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



24 July 2025

RCCG City of God - Glasgow
Notes to the Financial Statements
For the year ended 31 December 2024

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

	2024	2023
	£	£
Unrestricted funds		
Donations received	163,450	156,766
	163,450	156,766

3. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Activity 1	92,525	103,609
Support costs	48,840	54,648
	141,365	158,257

4. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Activity 1	92,525	48,840	141,365	158,257

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2024

5. Analysis of support costs

	2024	2023
	£	£
Activity 1		
Management	47,040	48,963
Governance costs	1,800	5,685
	48,840	54,648

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	5,418	3,078
Accountancy fees	1,800	1,800
Staff pension contributions	2,839	1,118
	10,057	6,000

7. Staff costs and emoluments

Total staff costs for the year ended 31 December 2024 were:

	2024	2023
	£	£
Salaries and wages	29,088	37,252
Social security costs	2,235	3,885
Pension costs	2,839	1,118
	34,161	42,255

	2024	2023
	£	£
Pastoral	0	0
	0	0

Number of full time staff equivalents in 2019 was 2, compared to 3 in 2018

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2024

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 2024	30,405	12,680	6,803	49,888
Additions	114,500	-	-	114,500
At 31 December 2024	144,905	12,680	6,803	164,388
Depreciation				
At 01 January 2024	608	10,569	6,395	17,572
Charge for year	2,898	2,111	408	5,417
At 31 December 2024	3,506	12,680	6,803	22,989
Net book values				
At 31 December 2024	141,399	-	-	141,399
At 31 December 2023	29,797	2,111	408	32,316

10. Debtors

	2024 £	2023 £
Amounts due within one year:		
Other debtors	2,000	2,000
	2,000	2,000

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	33,366	33,366
	33,366	33,366

RCCG City of God - Glasgow
Notes to the Financial Statements Continued
For the year ended 31 December 2024

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2024 £
<i>General</i>				
General	123,443	163,450	(141,365)	145,528
	123,443	163,450	(141,365)	145,528

Unrestricted Funds - Previous year

	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

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 2024

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	141,399	4,129	145,528
	141,399	4,129	145,528
 Previous year			
	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

RCCG City of God - Glasgow
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	163,450	156,766
	163,450	156,766
Total incoming resources	163,450	156,766
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(92,525)	(103,609)
	(92,525)	(103,609)
SUPPORT COSTS		
Management		
Management	(47,040)	(48,963)
	(47,040)	(48,963)
Governance costs		
Governance costs	(1,800)	(5,685)
	(1,800)	(5,685)
Total resources expended	(141,365)	(158,257)
Net Income	22,085	(1,491)