THE REDEEMED CHRISTIAN CHURCH OF GOD HIGHER GROUND ASSEMBLY

TRUSTEE'S ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

RCCG

HIGHER GROUND ASSEMBLY

Corporate Information

Registered Charity Number: SC046834

[redacted]

Bankers:

Royal Bank of Scotland
Aberdeen Queen's Cross
40 Albyn Place
AB10 1YN

Board of Trustee’s Report

1.0 Introduction

The trustees present their annual report and the financial statements of RCCG Higher Ground Assembly (the charity) for the year ending 31 December 2024. The trustees confirm that the annual report and the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

1.1 Public Benefit Statement

The Trustees confirm that they have complied with the requirement in section 8 of the Charities and Trustee Investment (Scotland) Act 2005 to have due regard to the Commission’s guidance on public benefit.

1.2 Structure, Governance and Management

Status

The charity was constituted under a trust deed dated 08 September 2016 and is registered in Scotland with charity number SC046834.

Appointment or Election of Trustees

Trustees are appointed and or co-opted under the terms of the trust deed.

Policies Adopted for the Induction and Training of New Trustee's

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.

Organisational Structure and Decision Making

The charity is organised so that the trustees meet regularly to manage its affairs. The Parish pastor manages the day to day administration of the church.

Related Party Relationships

RCCG Higher Ground Assembly is a parish of The Redeemed Christian Church of God which has parishes all over the world. The parish's relationship with other parishes is governed by an 'Agreement for Common Purposes'.

Board of Trustee’s Report

1.3 Objectives and Activities

The principal object is the advancement of Christian faith worldwide and the relief of poverty. To promote any charitable activity for the benefit of the local people. To achieve its objectives, the church adopted the following strategies:

- Running seminars in the church with proven ministers of the faith to guide
- Members in the various aspect of Christian faith,
- Support for other charities and Christian events,
- Providing overseas aid and famine relief, and
- Involving in economic and community development

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events
- Welfare support to members and general public, and
- Various missionary activities

1.4 Achievement and Performance

The charity was engaged in various activities in pursuance of its charity objectives and public benefit. Such activities included:

- Organising monthly musical events in care, nursing and sheltered homes to entertain and cheer up the hearts of the residents and staff.
- Organising outdoor musical outreaches in Aberdeen to foster love, communication and counselling and support for the people of Aberdeen.
- Organising Christmas carol for the residents and staff at care and sheltered homes and sharing Christmas presents.
- Conducting evangelism geared towards sharing the love of Jesus with the community through kind words, conversation, listening with ears and hearts of love and pointing people to the relevant places for their respective needs.
- Making donations of food and other essential living materials to the Aberdeen Access point for the Homeless people in our community.
- Collaborating with other organisations such as Aberdeen Churches Together (ACT) to deliver Soup Lunch and other activities for the Homeless and other people in our community.
- Supporting and sponsoring the welfare and education of children living in poverty via Compassion UK

1.5 Grant Making Policy

The church supports visiting ministers of the gospel both within and outside the Scotland. Support is also given to RCCG Central Office, World Evangelism Mission, Festival of Life and other RCCG Programmes. The church supports other charities and missionary that shares its objects in advancement of Christian faith and relief of poverty. The church gives occasional grants to congregational members who are in need.

1.6 Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied the systems are in place to mitigate our exposures to the major risks.

1.7 Financial Review

During the year, the charity had total income of £47,537. At the year end, the level of reserves available for the charity's use (i.e. unrestricted funds and not represented by fixed assets) was £119,848. Total operating charitable expenditure was £37,187 giving an operating surplus of £10,350.

The Charity's principal funding sources are the individuals who attend the church services and partner with the ministry via monthly donations.

1.8 Investment & Reserve Policy

The trustees have decided that at present, funds should be retained in banks and building societies, and as far as possible in interest bearing accounts.

The trustees' policy is to have unrestricted and uncommitted funds (cash free reserves) of £22, 500 — £45,000 to cover 3 to 6 months of resources expended. They feel that this would enable the current activities to continue if there is a significant drop in funding. It would obviously be necessary to then consider how the funding would be replaced or activities changed.

1.9 Volunteers

The church is grateful for the charitable efforts of its volunteers who are involved in providing services for the charity. It is estimated that over 3360 hours are provided by volunteers during the year. If this is conservatively valued at £11.44 per hour, the volunteer's effort will amount to approximately over £38,500.

2.0 Future Development

The charity continues to explore various ways of spreading the gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in society.

Board of Trustee's Report

Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board of Trustees on 06 July 2025 and signed on their behalf by:

Full Name: [redacted]

Signature:

Position: Secretary

Date: 06 July 2025

Independent Examiner's Report

Report to the trustees/members of: RCCG Higher Ground Assembly
On accounts for the year ended: 31st December 2024
Charity No: SC046834

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 (as amended). 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 connection with my examination, no matter has come to my attention:

(1) which give 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.

[redacted] **Date:** 06 July 2025

[redacted] for and on behalf Chedders Ltd

Relevant professional qualification(s) or body (if any): ACCA

Address: Ground Floor, Synium House, r/o 94-96 High Street, Henley in Arden B95 5FY

Statement of Financial Activities: Year Ended 31st December 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds
Income:		£	£	£	£	£	£
Donations and legacies	1	39,132		39,132	32,929	-	32,929
Other income (Grants)	1	8,405	-	8,405	6,182	-	6,182
Total Income		**47,537**	**-**	**47,537**	**39,112**	**-**	**39,112**
Total Income		**47,537**	**-**	**47,537**	**39,112**	**-**	**39,112**
Expenditures on:							
Charitable Activities	2	25,099	-	25,099	19,012	-	19,012
Other Charitable Activities	2	11,128	-	11,128	12,069	-	12,069
Other Costs	2	960	-	960	890	-	890
Total Expenditures		**37,187**	**-**	**37,187**	**31,970**	**-**	**31,970**
Net income/(expenditure)		**10,350**	**-**	**10,350**	**7,141**	**-**	**7,141**
Transfers between funds							
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets				-			-
Gains/(losses) on investment assets				-			-
Net movement in funds		**10,350**	**-**	**10,350**	**7,141**	**-**	**7,141**
Reconciliation of funds:							
Total funds brought forward at 1 January 2024		145,246	-	145,246	138,105	-	138,105
Total funds carried forward at 31 December 2024		**155,596**	**-**	**155,596**	**145,246**	**-**	**145,246**

Statement of Financial Position: Year Ended 31st December 2024

	Notes	2024	2023
		£	£
Fixed Asset			
Tangible assets	3	11,187	17,717
Total Fixed Asset		**11,187**	**17,717**
Current Assets			
Loans & Advances		5,950	7,450
Accrued Income		19,451	12,735
Cash at bank and in hand		119,848	108,183
Other Debtors		-	-
Total Current Assets		**145,249**	**128,369**
Creditors: amounts falling due within one year			
Other Creditors			
Other Current Liabilities		840	840
Total Creditors: amounts falling due within one year		**840**	**840**
Net current assets (liabilities)		**144,409**	**127,529**
Total assets less current liabilities		**155,596**	**145,246**
Creditors: amounts falling due after more than one year			
Other Non-Current Liabilities		-	-
Total Creditors: amounts falling due after more than one year		**-**	**-**
Total net assets (liabilities)		**155,596**	**145,246**
The funds of the charity:			
Restricted Reserve		-	
General reserves		145,246	138,105
Surplus/(Deficit) for the year		10,350	7,141
Total charity funds		**155,596**	**145,246**

Accounting Policies

Scope and Basis of the Financial Statements

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income

Revenue is recognised in the period in which the charity is entitled to receipt once the amount can be measured with reasonable certainty.

Expenses

Expenditure is included in the Statement of Financial Activities (SoFA) on an accruals basis and is recognised at the point when a legal or constructive obligation arises. The majority of costs are directly attributable to specific activities. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fixed assets

Fixed assets with an individual purchase of £500 or more are capitalised and stated at cost less depreciation which is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures and fittings	25%
Equipment	25%
Vehicles	25%
Buildings	2%

Notes

1. Income

Income	2024 £	2023 £
Donations and legacies	39,132	32,929
Restricted Income	-	-
Total donations & legacies	**39,132**	**32,929**
Other income		
Gift Aid Receipts	6,715	4,939
Other income	1,690	1,243
Total other income	8,405	6,182
Total Income	**47,537**	**39,112**

2. Expenditures

Charitable Activities	2024 £	2023 £
Premises	5,509	4,675
Utilities		
Travel	132	100
Motoring & Transportation	11,680	4,633
Insurance		
Administration	318	804
Advertising		
Operations	690	581
Finance Charges		
Depreciation	6,530	6,418
Honorarium	240	1,801
Total Charitable Activities	**25,099**	**19,012**
Other Charitable Activities		
Outreach	5,424	5,965
Central Office		
Welfare & Benevolence	2,476	6,103
Charitable Donations	3,228	-
Total Other Charitable Activities	**11,128**	**12,069**
Other Costs		
Professional fees and services	960	890
Other costs		
Legal fees		
Total Other Costs	**960**	**890**

Notes

3. Prior Year adjustments

There are no adjustments to brought forward balances this period.

4. Related Party Transactions

During the year, the church made donations and contributions to other RCCG and charitable organisations as shown in note 2 under Central Office and Charitable Giving.

5. Trustee Remuneration & Expenses

During the year, there were not payments or reimbursement of expenses to trustee members.