

# Community Of The Risen Christ

Scotland · Charity number SC004170

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1981-11-06
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 71 The Oval  
Clarkston  
Glasgow  
G768LU

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** We are a lay Christian Community supporting our members and others in living the Christian life

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£194,311	£194,149	-	0
2024-03-31	£135,500	£147,690	-	2
2023-03-31	£115,582	£153,551	-	1
2022-03-31	£172,831	£119,708	-	0
2021-03-31	£115,402	£108,132	-	2

**Community Of The Risen Christ**

Scotland - Charity number SC004170

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# Accounts

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REGISTERED CHARITY NUMBER: SC004170

Report of the Trustees and

Financial Statements

for the Period

1 April 2024 to 31 July 2025

for

Community of the Risen Christ

O'Haras Chartered Accountants  
Radleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

**Community of the Risen Christ**

**Contents of the Financial Statements  
for the Period 1 April 2024 to 31 July 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 11
<b>Detailed Statement of Financial Activities</b>	12

**Community of the Risen Christ**

**Report of the Trustees**  
**for the Period 1 April 2024 to 31 July 2025**

The trustees present their report with the financial statements of the charity for the period 1 April 2024 to 31 July 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- Support of our members living their Christian life,
- Support of staffing and resourcing of outreach work in schools and universities in the West of Scotland,
- Supporting community members who assist in outreaching work and projects undertaken by Christian communities in other countries,
- the provision, support and advice to international Christian youth programmes,
- the delivery of teaching events and support to people considering the Christian faith, and
- the provision of support and almsgiving to charitable works for under privileged.

## Community of the Risen Christ

### Report of the Trustees for the Period 1 April 2024 to 31 July 2025

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We are delighted with how much we have achieved over the past year, and we thank God for His provision and blessings. 2024/25 has allowed us to continue in our goal of being "Disciples on Mission".

We have continued building our "Pillar Teams" to support us in our Community way of life. Our main teams are as follows:

- Way of Life
- Youthbridge & Young People
- Family Life
- Mission
- Leadership Development
- Teaching & Formation

Some notable events and achievements in 2024/25 for CRC are as follows:

##### Way of life

Our Community Lord's day celebrations bring together our common prayer and fellowship aims as we support one another in our way of life.

Our community Christmas party and Easter Gathering are great celebrations of the life we share and support one another in this Community call. At our Easter gathering in 2024, we were delighted to have six people either join or deciding to make a fuller commitment to the community.

In May 2025, we hosted an international football tournament from related communities around Europe. This was a wonderful weekend of sport, prayer and fellowship.

##### Youthbridge and young people

In June of 2024, around 50 young people attended the Sentry Holiday at Whitaugh Park - we did this again in 2025. In October, we supported high school aged youths to attend a retreat in Ireland. In February 2025, young people from our community were supported to attend a Kairos retreat weekend. We continued our employment of a part time youth worker to support this ministry, we took on a full time youth worker and sponsored expenses for a mission volunteer serving in our youth ministries.

##### Family Life

We have established programmes during each meeting for children aged from 18 months all the way through to high school. This helps them participate and enjoy the life of the community. We have purchased resources to support volunteers running this. We also had our October light party, summer sports days and socials.

##### Mission

In September 24, we hosted Kairos young people from over Europe for training in mission work. Also in September 24, we ran an Alpha Parenting course over several weeks in a local church hall. Around 20 parents regularly attended and learnt how to be supported in raising Christian families.

In December 2024, our annual Men's Advent Night Social and Woman's Advent night in Clarkston Halls took place. These were advertised in local Churches and online and were well attended. There was also a Women's Lenten night and Men's Lenten night, and a Summer Brunch that were advertised to local churches and again well attended.

##### Leadership Development

We have expanded our leadership development team and have great engagement with this group as we look to help the next generation of leaders learn and grow into this role.

##### Teaching and Formation

## **Community of the Risen Christ**

### **Report of the Trustees for the Period 1 April 2024 to 31 July 2025**

In January 25, our whole community took a retreat in Stirling with prayer, fellowship, teaching and community building.

We also have ongoing formations program for those discerning membership of the community

#### **Further thoughts**

We are delighted with the past year. As a small charity our goal is to support and encourage our members. We are always open to individuals and families that want to join us. All our events are open and publicised. All these celebrations and events were supported and attended magnificently by both members and guests and, as per previous years, this confirms to us we are achieving what our members and guests are asking for.

We continue to support Sentry with volunteer and financial assistance in reaching school aged children around our local parish.

We continue to support and resource NET Scotland with both volunteers and financial assistance in reaching many thousands of young people and introducing the Gospel message.

We continue to support Youth Initiatives Scotland based in a Glasgow school, who work with young people to inspire and encourage them to make valuable contributions to their local communities.

We have continued to open our events and make them accessible for all and we cherish our intergenerational life and style.

#### **FINANCIAL REVIEW**

##### **Financial position**

At the year end, the charity held total unrestricted reserves of £128,025 (2024: £127,863).

##### **Reserves policy**

It is the policy of the trustees to hold adequate cash reserves to cover at least twelve months running costs and grant commitments. The trustees are satisfied with the current level of reserves.

#### **FUTURE PLANS**

We will continue to support the work of NET Scotland and YI Scotland both financially and with volunteers. We will support our local and International Youth events allowing our young people to attend and grow in the Christian faith. We will be working with and developing our volunteer base in our youth ministry and developing our own leadership and succession planning for the future.

We will continue to look for suitable premises to either buy or rent to establish a 'Centre' for our Community meetings and events, while continuing to establish our Pillar Teams, who help build our Community for the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed from the members of the Community. The nominations are recommended to the Leadership Team, the Finance Committee and the trustees of the Community by the Chair of the Trustees. If said nominations are approved they require to be ratified at the Annual General Meeting or at an Extraordinary General Meeting by the majority of the registered members of the Community present at said meeting.

##### **Decision making**

All decisions are made by the trustees at meetings held regularly and also by regular contact throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC004170

**Community of the Risen Christ**

**Report of the Trustees**

**for the Period 1 April 2024 to 31 July 2025**

**Principal address**

142 West Nile Street  
Glasgow  
G1 2RQ

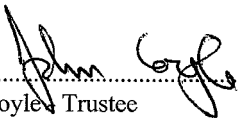
**Trustees**

J Coyle  
D Kelly  
D Dunlop (resigned 5.11.24)  
S Holmes  
M Jordan (resigned 30.9.24)  
M Sutton (appointed 29.11.24)

**Independent Examiner**

O'Haras Chartered Accountants  
Raddleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

Approved by order of the board of trustees on 22/4/26..... and signed on its behalf by:

  
.....  
J Coyle Trustee

**Independent Examiner's Report to the Trustees of  
Community of the Risen Christ**

I report on the accounts for the period 1 April 2024 to 31 July 2025 set out on pages six to eleven.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

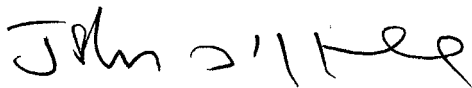
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives 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; and
  - to prepare accounts which accord with the accounting records and to 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.



John O'Hara CA  
The Institute of Chartered Accountants of Scotland

O'Haras Chartered Accountants  
Raleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

Date: ..... 28/4/26

**Community of the Risen Christ**

**Statement of Financial Activities**  
**for the Period 1 April 2024 to 31 July 2025**

	Notes	Period 1.4.24 to 31.7.25 Unrestricted fund £	Year Ended 31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		194,311	135,500
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		194,149	147,690
<b>NET INCOME/(EXPENDITURE)</b>		162	(12,190)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		127,863	140,053
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>128,025</u>	<u>127,863</u>

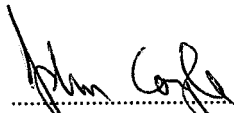
The notes form part of these financial statements

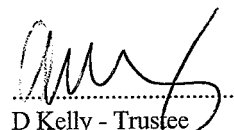
**Community of the Risen Christ**

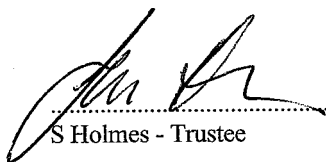
**Balance Sheet**  
**31 July 2025**

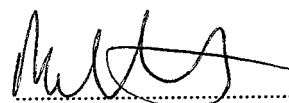
	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	1	1
<b>CURRENT ASSETS</b>			
Cash at bank		129,464	131,462
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,440)	(3,600)
<b>NET CURRENT ASSETS</b>		128,024	127,862
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		128,025	127,863
<b>NET ASSETS</b>		128,025	127,863
<b>FUNDS</b>			
Unrestricted funds	7	128,025	127,863
<b>TOTAL FUNDS</b>		128,025	127,863

The financial statements were approved by the Board of Trustees and authorised for issue on 22/4/26 and were signed on its behalf by:

  
.....  
J Coyle - Trustee

  
.....  
D Kelly - Trustee

  
.....  
S Holmes - Trustee

  
.....  
M Sutton - Trustee

**Notes to the Financial Statements**  
**for the Period 1 April 2024 to 31 July 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

**Tangible fixed assets**

The tangible fixed assets are fully depreciated.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 July 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 July 2025 nor for the year ended 31 March 2024.

**Community of the Risen Christ**

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2024 to 31 July 2025**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b> Donations and legacies	135,500
<b>EXPENDITURE ON</b> <b>Charitable activities</b> Charitable activities	147,690
<b>NET INCOME/(EXPENDITURE)</b>	(12,190)
<b>RECONCILIATION OF FUNDS</b> Total funds brought forward	140,053
<b>TOTAL FUNDS CARRIED FORWARD</b>	127,863

**4. INDEPENDENT EXAMINERS' FEE**

Fees paid to the independent examiner in the year ended 31 July 2025 were £1,200 (2024: £1,200).

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b> At 1 April 2024 and 31 July 2025	16,167
<b>DEPRECIATION</b> At 1 April 2024 and 31 July 2025	16,166
<b>NET BOOK VALUE</b> At 31 July 2025	1
At 31 March 2024	1

**Community of the Risen Christ**

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2024 to 31 July 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	1,440	3,600

**7. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.7.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	127,863	162	128,025
<b>TOTAL FUNDS</b>	<u>127,863</u>	<u>162</u>	<u>128,025</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	194,311	(194,149)	162
<b>TOTAL FUNDS</b>	<u>194,311</u>	<u>(194,149)</u>	<u>162</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,053	(12,190)	127,863
<b>TOTAL FUNDS</b>	<u>140,053</u>	<u>(12,190)</u>	<u>127,863</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,500	(147,690)	(12,190)
<b>TOTAL FUNDS</b>	<u>135,500</u>	<u>(147,690)</u>	<u>(12,190)</u>

**Community of the Risen Christ**

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2024 to 31 July 2025**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 July 2025.

**Community of the Risen Christ**

**Detailed Statement of Financial Activities**  
**for the Period 1 April 2024 to 31 July 2025**

	Period 1.4.24 to 31.7.25 £	Year En ded 31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	141,582	106,381
Gift aid	52,729	29,119
	<hr/>	<hr/>
	194,311	135,500
<b>Total incoming resources</b>	<hr/>	<hr/>
	194,311	135,500
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	82,740	59,671
Rent and office costs	15,214	8,800
Sundries	4,301	9,423
Our Community Life	38,899	20,009
Missions and pledges	38,677	39,868
Travel	12,878	8,719
	<hr/>	<hr/>
	192,709	146,490
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,440	1,200
	<hr/>	<hr/>
<b>Total resources expended</b>	194,149	147,690
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	162	(12,190)
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This page does not form part of the statutory financial statements

**Community Of The Risen Christ**

Scotland - Charity number SC004170

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# Accounts

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REGISTERED CHARITY NUMBER: SC004170

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 March 2024**  
**for**  
**Community of the Risen Christ**

O'Haras Chartered Accountants  
Radleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7 to 8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13

**Community of the Risen Christ**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- Support of our members living their Christian life,
- Support of staffing and resourcing of outreach work in schools and universities in the West of Scotland,
- Supporting community members who assist in outreaching work and projects undertaken by Christian communities in other countries,
- the provision, support and advice to international Christian youth programmes,
- the delivery of teaching events and support to people considering the Christian faith, and
- the provision of support and almsgiving to charitable works for under privileged.

## Community of the Risen Christ

### Report of the Trustees for the Year Ended 31 March 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We are delighted with how much we have achieved over the past year, and we thank God for His provision and blessings.

2023/24 has allowed us to continue in our goal of being "Disciples on Mission".

We have had a specific goal of building "Pillar Teams" to support us in our Community way of life. Our main teams are as follows:

- Way of Life
- Youthbridge & Young People
- Family Life
- Mission
- Leadership Development
- Teaching & Formation
- Mission

We have continued to open our events and make them accessible for all and we cherish our intergenerational life and style.

We have invested in the design of a website and 'Anthem Video' and we look forward to sharing this with as many as possible once completed.

Some notable events and achievements in 2023/24 for CRC were:

- April 23: Moved to "WhatsApp" platform for all CRC announcements
- June 23: Sentry holiday at Whithaugh Park for young people.
- Aug/Sept 23: 2 separate Power Retreats at Coatbridge for all adult members
- Dec 23: Men's Advent Night in St Josephs Church and Woman's Advent night in Clarkston Halls. Advertised in local Churches and online.
- Jan 24 - Men's European Event in Gdansk, Poland.
- Feb 24 - Leadership Development Training weekend in Coatbridge.
- Feb 24 - NET USA Director Dave Rinaldi visited NET Scotland & CRC

As a small Charity our goal is to support and encourage our members and be open to more families and individuals who would like to join us. We make all our events open and publish information locally and electronically and follow that up by "word of mouth" invites.

All these celebrations and events were supported and attended magnificently by both members and guests, confirming to us that we are achieving what our members and guests are asking for. New members are attending and joining our community and CRC is growing and developing.

To support our own young people in the community, we continue to employ Eilidh Graham as a part time youth worker. Eilidh and volunteers have been able to provide a Saturday Youth Group (Sentry) in St Josephs Clarkston with 35-40 young people attending.

We continue to support and resource NET Scotland with both volunteers and financial assistance in reaching many thousands of young people and introducing the Gospel message.

We continue to support Youth Initiatives Scotland, based in a Glasgow school, who work with young people to inspire and encourage them to make valuable contributions to their local communities.

#### **FINANCIAL REVIEW**

##### **Financial position**

At the year end, the charity held total unrestricted reserves of £127,863 (2023: £140,053).

## Community of the Risen Christ

### Report of the Trustees for the Year Ended 31 March 2024

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the trustees to hold adequate cash reserves to cover at least twelve months running costs and grant commitments. The trustees are satisfied with the current level of reserves.

#### **FUTURE PLANS**

We plan to continue employing Eilidh as our Youth worker and we have been advertising for another Youthworker to assist. We will continue to support the work of NET Scotland and YI Scotland both financially and with volunteers. We will support our local and International Youth events allowing our young people to attend and grow in the Christian faith.

We are developing our own leadership teams to include succession planning for the future.

We will continue to look for suitable premises to either buy or rent to establish a 'Centre' for our Community meetings and events. We will establish our Pillar Teams, who help build our Community for the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed from the members of the Community. The nominations are recommended to the Leadership Team, the Finance Committee and the trustees of the Community by the Chair of the Trustees. If said nominations are approved they require to be ratified at the Annual General Meeting or at an Extraordinary General Meeting by the majority of the registered members of the Community present at said meeting.

##### **Decision making**

All decisions are made by the trustees at meetings held regularly and also by regular contact throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC004170

##### **Principal address**

142 West Nile Street  
Glasgow  
G1 2RQ

##### **Trustees**



##### **Independent Examiner**

O'Haras Chartered Accountants  
Radleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

Community of the Risen Christ

Report of the Trustees  
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 29.11.24..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Community of the Risen Christ**

I report on the accounts for the year ended 31 March 2024 set out on pages six to twelve.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

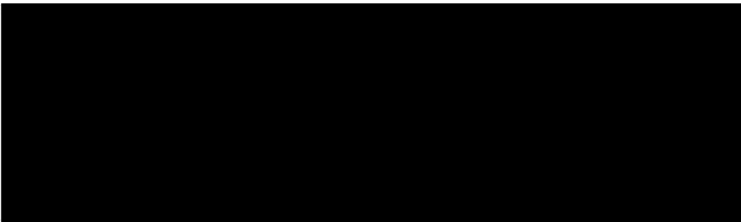
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives 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; and
  - to prepare accounts which accord with the accounting records and to 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.



O'Haras Chartered Accountants  
Radleigh House  
1 Golf Road  
Clarkston  
Glasgow  
G76 7HU

Date: 29/11/24.....

**Community of the Risen Christ**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>135,500</u>	<u>115,582</u>
<b>EXPENDITURE ON</b>			
Charitable activities		<u>147,690</u>	<u>153,551</u>
Charitable activities			
<b>NET INCOME/(EXPENDITURE)</b>		<u>(12,190)</u>	<u>(37,969)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		140,053	178,022
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>127,863</u></u>	<u><u>140,053</u></u>

The notes form part of these financial statements

**Community of the Risen Christ**

**Balance Sheet**  
**31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	1	1
<b>CURRENT ASSETS</b>			
Cash at bank		131,462	142,452
<b>CREDITORS</b>			
Amounts falling due within one year	5	(3,600)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>127,862</u>	<u>140,052</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>127,863</u>	<u>140,053</u>
<b>NET ASSETS</b>		<u><u>127,863</u></u>	<u><u>140,053</u></u>

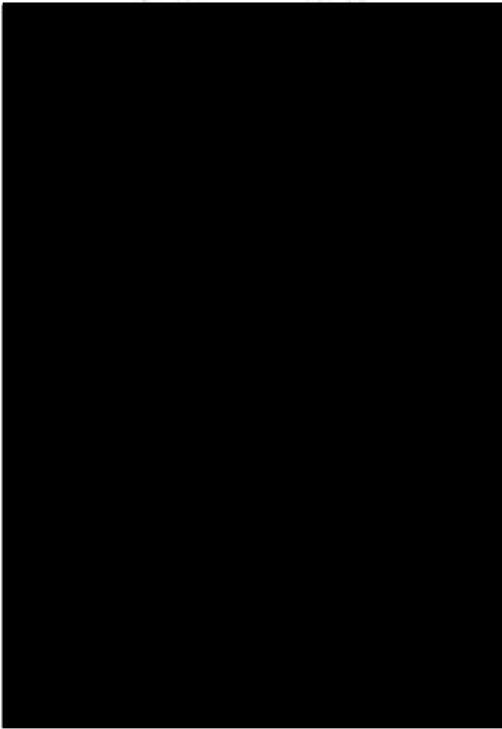
The notes form part of these financial statements

**Community of the Risen Christ**

**Balance Sheet - continued**  
**31 March 2024**

<b>FUNDS</b>		6		
Unrestricted funds			127,863	140,053
<b>TOTAL FUNDS</b>			<u>127,863</u>	<u>140,053</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/24 and were signed on its behalf by:



The notes form part of these financial statements

## **Community of the Risen Christ**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

##### **Tangible fixed assets**

The tangible fixed assets are fully depreciated.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Community of the Risen Christ**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	115,582
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	153,551
<b>NET INCOME/(EXPENDITURE)</b>	<b>(37,969)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	178,022
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>140,053</b>

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	16,167
<b>DEPRECIATION</b>	
At 1 April 2023 and 31 March 2024	16,166
<b>NET BOOK VALUE</b>	
At 31 March 2024	1
At 31 March 2023	1

**Community of the Risen Christ**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	<u>3,600</u>	<u>2,400</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,053	(12,190)	127,863
<b>TOTAL FUNDS</b>	<u>140,053</u>	<u>(12,190)</u>	<u>127,863</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,500	(147,690)	(12,190)
<b>TOTAL FUNDS</b>	<u>135,500</u>	<u>(147,690)</u>	<u>(12,190)</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	178,022	(37,969)	140,053
<b>TOTAL FUNDS</b>	<u>178,022</u>	<u>(37,969)</u>	<u>140,053</u>

**Community of the Risen Christ**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,582	(153,551)	(37,969)
<b>TOTAL FUNDS</b>	<u>115,582</u>	<u>(153,551)</u>	<u>(37,969)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Community of the Risen Christ**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	106,381	115,582
Gift aid	29,119	-
	<u>135,500</u>	<u>115,582</u>
<b>Total incoming resources</b>	135,500	115,582
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	59,671	55,070
Rent and office costs	8,800	10,882
Sundries	9,423	2,874
Our Community Life	20,009	13,828
Missions and pledges	39,868	42,203
Travel	8,719	27,494
	<u>146,490</u>	<u>152,351</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,200	1,200
<b>Total resources expended</b>	<u>147,690</u>	<u>153,551</u>
<b>Net expenditure</b>	<u>(12,190)</u>	<u>(37,969)</u>

This page does not form part of the statutory financial statements