

# The Redeemed Christian Church of God - City of God Glasgow

Scotland · Charity number SC042976

## Details

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Status	Active
Legal form	Unincorporated association
Part of	RCCG Jesus House Aberdeen (SC037926)
Registered	2012-02-27
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 210 Kennedy St  
Glasgow  
G4 0BQ

## Activities

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

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

**What the charity does:** The primary aim of the organisation is to promote the Christian Faith and its values amongst its members and the Glasgow community

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

**Objectives:** The primary aim of the organisation is to promote the Christian Faith and its values amongst its members and the community at large.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,450	£141,365	-	1
2023-12-31	£156,766	£158,257	-	1
2022-12-31	£171,841	£144,799	-	1
2021-12-31	£92,956	£96,263	-	1
2020-12-31	£82,199	£72,171	-	1

**The Redeemed Christian Church of God - City of God Glasgow**

Scotland - Charity number SC042976

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# Accounts

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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**

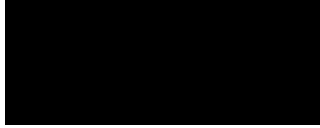
RCCG City of God - Glasgow

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

**Charity registration number**

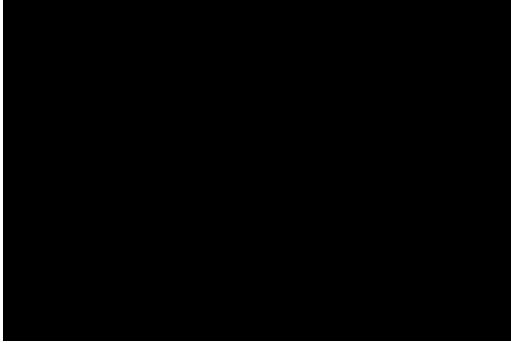
SC042976

**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

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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).

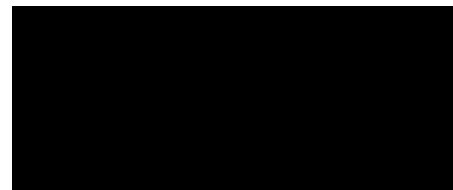
**Independent examiners statement - matter of concern identified**

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.

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22 July 2025

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

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

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

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

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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
	£	£
<b>Unrestricted funds</b>		
Donations received	163,450	156,766
	<b>163,450</b>	<b>156,766</b>

**3. Costs of charitable activities by fund type**

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

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
<b>Support costs</b>				
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**

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

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of owned fixed assets	5,418	3,078
Accountancy fees	1,800	1,800
Staff pension contributions	2,839	1,118
	<b>10,057</b>	<b>6,006</b>

**7. Staff costs and emoluments**

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

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

	<b>2024</b>	<b>2023</b>
	£	£
Pastoral	0	0
	<b>0</b>	<b>0</b>

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**

<b>Cost or valuation</b>	<b>Land and Buildings</b> £	<b>Fixtures and Fittings</b> £	<b>Computer Equipment</b> £	<b>Total</b> £
At 01 January 2024	30,405	12,680	6,803	49,888
Additions	114,500	-	-	114,500
At 31 December 2024	<b>144,905</b>	<b>12,680</b>	<b>6,803</b>	<b>164,388</b>
<b>Depreciation</b>				
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	<b>3,506</b>	<b>12,680</b>	<b>6,803</b>	<b>22,989</b>
<b>Net book values</b>				
At 31 December 2024	<b>141,399</b>	-	-	<b>141,399</b>
At 31 December 2023	<b>29,797</b>	<b>2,111</b>	<b>408</b>	<b>32,316</b>

**10. Debtors**

	<b>2024</b> £	<b>2023</b> £
<b>Amounts due within one year:</b>		
Other debtors	2,000	2,000
	<b>2,000</b>	<b>2,000</b>

**11. Creditors: amounts falling due within one year**

	<b>2024</b> £	<b>2023</b> £
Other creditors	33,366	33,366
	<b>33,366</b>	<b>33,366</b>

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
	<b>123,443</b>	<b>163,450</b>	<b>(141,365)</b>	<b>145,528</b>

**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
	<b>124,933</b>	<b>156,766</b>	<b>(158,257)</b>	<b>123,442</b>

**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
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	141,399	4,129	145,528
	<b>141,399</b>	<b>4,129</b>	<b>145,528</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	32,316	91,126	123,442
	<b>32,316</b>	<b>91,126</b>	<b>123,442</b>

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

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