

Charity Commission Registered number: SC044273

RCCG - KING OF GLORY

Report and Financial Statements

For the Year ended 31 March 2025

RCCG - KING OF GLORY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

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RCCG - KING OF GLORY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

GENERAL OVERSEER

[REDACTED]

TRUSTEES

[REDACTED]

MINISTER IN CHARGE

[REDACTED]

REGISTERED OFFICE

77 Craigentenny Road
Edinburgh Scotland
EH7 6QJ

BANKERS

BANK OF SCOTLAND

EXAMINER

AACSL Accountants Limited (Rasheed Saliu)
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER

SC044273

RCCG - KING OF GLORY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025

Governing Document

The charity is Constituted as a “Trust” and governed by ‘Trust Deed’ dated 13th June 2014.

Trustee Appointments, Training of New and Old Trustees

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

Public Benefit Statement

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for public benefit. Details of how the charity has achieved these are provided in this report.

Organisational Structure and Decision Making

The Charity is organised so that the trustees meet regularly to manage its affairs. The spiritual aspect of the church is handled by the Parish Pastor and the day to day running of the charity is overseen by the Board of Trustees.

Related Party Relationship

RCCG, King of Glory, Edinburgh, is a member of the Redeemed Christian Church of God (RCCG), a global church with parishes in over 190 countries. The relationship is governed by an “Agreement for Common Purposes” between the parish and RCCG. The referenced “Agreement for common Purposes” document is constantly monitored and recommended for updates, to take cognisance of unfolding events (policies, regulations) in the United Kingdom.

Risk Management

The trustee board performs its duty of safeguarding the charity against major risk. The board regularly reviews the charity’s structures, policies, procedures and practices. It recommends strategic and operational options and implements adequate prudent controls and preventive actions to safeguard the assets of the charity, as well as its operation.

Objectives and Global Outreach

Objectives and Activities

The principal object is the advancement of the Christian faith worldwide in accordance with RCCG doctrines, the relief of poverty and to promote any charitable activity for the benefit of the local people. To achieve its objectives, we adopted the following strategies:

- Christian Faith based religious activities in Edinburgh and worldwide as the Trustees may deem fit.
- Community support and development projects to alleviate suffering and poverty in our local community.
- Running seminars in the church with proven ministers of the faith to guide members in various aspect of Christian faith.
- Supporting other charities who help to alleviate suffering and poverty.

RCCG - KING OF GLORY
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 March 2025

ACHIEVEMENT AND PERFORMANCE

The Church has been engaged in various activities detailed below in pursuance of our charity and public benefit.

The Church is opened on Sundays and midweek for services to the general public and our community to build their Christian Faith as well as share fellowship to meet spiritual and emotional needs. Apart from its Church activities we also engaged in the following:

1. Youth Monthly Fellowships
2. Weekly Ministers Prayer Meeting.
3. Other Periodic Trainings-School of Disciples, Workers in Training and Baptismal class.

Special Programmes Held Within the year

1. Support for 10 widows and their families through our food bank.
2. Pregnancy and baby support to 15 mothers.
3. British Red Cross prepaid cards support to 10 families sponsored by British Red Cross.
4. Community Christmas Carol service & lunch for 200 people.
5. Fuel support plan - The fuel bank has sponsored more than 80 households in RCCG KOG to combat fuel poverty.
6. Toy bank sponsored by LIDL.

RCCG - KING OF GLORY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 March 2025

GRANT MAKING POLICIES

RCCG - KING OF GLORY, has agreed to make regular contribution to the World Evangelism Mission (WEM) through RCCG Central Office UK under the 'Agreement for common purpose of the RCCG Mission".

CONTRIBUTIONS MADE BY VOLUNTEERS

The charity enjoys the services of various volunteers, who contribute enormously in various areas of service provision, development and implementation of the Church vision. The volunteers are encouraged to attend various training and development programmes organised by the charity and other organisations. We are greatly indebted to these volunteers for their commitment and support.

ACCOUNTING POLICIES

Scope and Basis of the financial statements:

The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) Accounting and Reporting by charities issued in March 2005.

FINANCIAL REVIEW AND RISK MANAGEMENT

The financial support (mainly from member donation) continues to enable the church to be self-sustaining in meeting its day-to-day operational needs and in fulfilling a myriad of public benefit and charitable services.

The charity also intends to help improve our members and volunteers by sending them on training that can add value to their life or help gain necessary skills to succeed in their chosen field and to intensify effort in searching for a permanent church venue to meet the need of the growing church and its local community.

The charity is looking out to partner with more organisations in our local community positively.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

RCCG - KING OF GLORY

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 March 2025

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

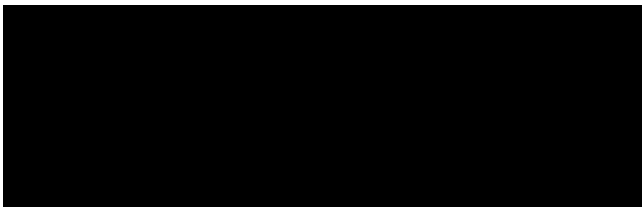
DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2024. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

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



Independent Examiner's Report to the Trustees of RCCG - KING OF GLORY

I report to the trustees on my examination of the accounts of the RCCG - KING OF GLORY Trust for the year ended 31 March 2025, which are set out on pages 9 to 13.

Responsibilities and basis of report

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.

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.

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 the course of 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
- 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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

26 November, 2025.

THE REDEEMED CHRISTIAN CHURCH OF GOD - KING OF GLORY
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31ST MARCH 2025

	Notes	Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	244,833	-	244,833	232,066
Other income - Gift Aid	3	41,162	-	41,162	47,036
TOTAL INCOMING RESOURCES		285,995	-	285,995	279,102
RESOURCES EXPENDED					
Cost of Generating Funds	4	183,110	-	183,110	157,398
Charitable activities/Event		55,535	-	55,535	77,355
Governance	5	5,588	-	5,588	240
TOTAL RESOURCES EXPENDED		244,233	-	244,233	234,993
Net income/(outgoing) resources		41,762	-	41,762	44,109
Total funds brought forward		232,350	-	232,350	188,241
Total funds carried forward		274,112	-	274,112	232,350

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

THE REDEEMED CHRISTIAN CHURCH OF GOD - KING OF GLORY
BALANCE SHEET
AS AT 31ST MARCH 2025

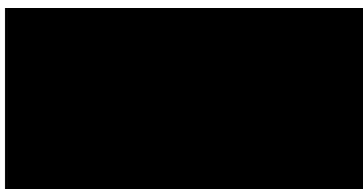
	Notes	£	2025 Total £	2024 Total £
FIXED ASSETS				
Tangible Assets	6		450,000	450,000
CURRENT ASSETS				
Debtors	7		-	22,783
Cash at bank and in hand	8		<u>7,007</u>	<u>2,249</u>
			7,007	25,032
Total Asset Less Current Liabilities			<u>457,007</u>	<u>475,032</u>
Current Liabilities				
Creditors: amounts falling due more one year	9	-	182,895	- 242,682
NET ASSETS			<u>274,112</u>	<u>232,350</u>
FINANCED BY:				
Unrestricted funds	10		<u>274,112</u>	<u>232,350</u>
TOTAL FUNDS			<u>274,112</u>	<u>232,350</u>

For the year ending 31 March 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:



**RCCG - KING OF GLORY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2025**

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

THE REDEEMED CHRISTIAN CHURCH OF GOD - KING OF GLORY
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST MARCH 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General Donations	19,002	-	19,002	36,168
Tithe	129,774	-	129,774	139,046
Offering	29,381	-	29,381	18,978
Partners' Donations	34,450	-	34,450	16,524
Cash Donations - Partners	11,150	-	11,150	9,750
Insurance claims	8,876	-	8,876	-
Grant	2,650	-	-	-
Cash Donations - Thanksgiving	9,550	-	-	11,600
	<u>244,833</u>	<u>-</u>	<u>232,633</u>	<u>232,066</u>

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Gift-Aid - King of Glory	41,162	-	41,162	47,036
	<u>41,162</u>	<u>-</u>	<u>41,162</u>	<u>47,036</u>

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Evangelism and world mission	27,060	-	27,060	19,277
Cleaning Cost	117	-	117	6,210
Travel	7,409	-	7,409	4,828
Utility	11,659	-	11,659	6,429
Outreach and Community Engagement	15,625	-	15,625	29,102
Legal fees	2,142	-	2,142	2,900
Other Staff cost	901	-	901	6,200
Bank Charges	3	-	3	1
Equipments Expense	9,207	-	9,207	44,485
Mortgage Interests	15,732	-	15,732	14,478
Welfare	19,268	-	19,268	13,592
Printing and stationery	3,765	-	3,765	3,623
Insurance	2,075	-	2,075	2,032
Mobile and Internet	1,508	-	1,508	1,546
Software Subscription	5,226	-	5,226	1,191
Salaries/wages - 2 STAFF	41,300	-	41,300	30,000
RCCG UK Central Office/Admin charges	100	-	100	9,700
Training	-	-	-	3,970
Repairs/Renovations	70,887	-	70,887	28,908
Honorarium	1,200	-	1,200	5,900
Donations	3,460	-	3,460	380
	<u>238,645</u>	<u>-</u>	<u>238,645</u>	<u>234,752</u>

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accountancy	180	-	180	240
Other professional fees	5,408	-	5,408	-
	<u>5,588</u>	<u>-</u>	<u>5,588</u>	<u>240</u>

			2025	2024
Note 6.	TANGIBLE ASSETS	Land and Building	Total	Total
	£	£	£	£
	Cost	-	450,000	450,000
	Total Costs	-	450,000	450,000
	Depreciation			
	Balance carried forward	-	-	-
	Net book value		-	-
	At 31st March 2024	-	450,000	450,000
	At 31st March 2025	-	450,000	450,000
Note 7.	Debtors			
	2025	2024		
	£	£		
	This is made up as follows:			
	Member Loans	-	22,783	
		-	22,783	
Note 8.	Cash at bank and in hand	2025	2024	
	£	£		
	Cash at bank	7,007	2,249	
		7,007	2,249	
Note 9.	Creditors: amounts falling due more than one year	2025	2024	
	£	£		
	This is made up as follows:			
	Bank Loan	4,207	7,835	
	Mortgage Loan	178,687	234,847	
		182,895	242,682	
Note 10.	Movement in funds			
	Opening balance	Incoming resources	Resources expended	
	£	£	£	
	Unrestricted funds			
	Charity's fund	232,350	285,995	(244,233)
		232,350	285,995	(244,233)
	Restricted funds			
	Gift Aid	-	-	-
		-	285,995	(244,233)
	Analysis of net assets by fund		2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
	Cash at bank and in hand	7,007	-	7,007
	Other net assets (liabilities)	267,105	-	267,105
		274,112	-	274,112
				232,350

**RCCG - KING OF GLORY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2025**

Note 11. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2025: £nil)

Note 12. As a company, THE REDEEMED CHRISTIAN CHURCH OF GOD - KING OF GLORY is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 13. Control

The ultimate controlling parties are the directors' as stated on page 2.

Note 14. TAXATION

RCCG - KING OF GLORY is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.