

# **Independent Examiner's Report to the Trustees of CHAPEL of HIS GLORY (CHG)**

I report on the accounts of the charity for the year ended 31<sup>st</sup> May 2025 which are set out on pages 1 to 3.

## **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) (d) 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 has been performed 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**

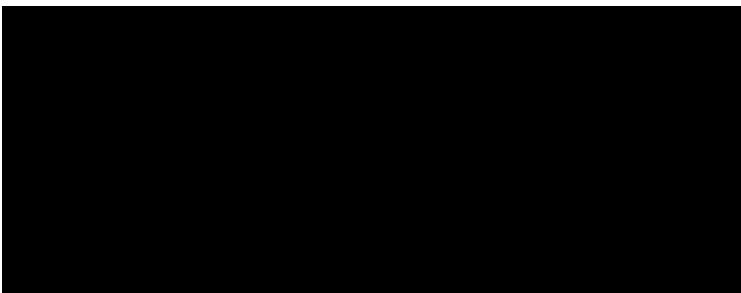
In the course of my examination, no matter has come to my attention,

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 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



**Date:** 9th November 2025.

#VALUE!

CHAPEL of HIS GLORY (CHG)						
GLASGOW						
CHG REFUGEES' EMPOWERMENT & ENGAGEMENT MISSION (CREEM) SC050967						
Receipts and Payments Accounts						
For the period from	Period start date			to	Period end date	
	01	JUNE	2024		31	MAY

SC050967

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,700				1,700	786
Legacies					-	-
Grants	4,500	400			4,900	24,608
Community Bursary					-	500
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
others -Refunds	277				277	315
<b>A1 Sub total</b>	<b>6,477</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>6,877</b>	<b>26,208</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>6,477</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>6,877</b>	<b>26,208</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Office Administration	69				69	56
Investment management costs					-	-
Payments relating directly to charitable activities (Breakdown in additional notes 1)	17,831				17,831	13,952
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	300				300	350
Preparation of annual accounts	250				250	-
Legal costs	1,200				1,200	900
Other					-	-
<b>A3 Sub total</b>	<b>19,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,650</b>	<b>15,258</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,650</b>	<b>15,258</b>
<b>Net receipts / (payments)</b>	<b>(13,174)</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(12,774)</b>	<b>10,950</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(13,174)</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(12,774)</b>	<b>10,950</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	15,816	37,508			53,324	42,373
	Surplus / (deficit) shown on receipts and payments account	(12,774)	(400)			(13,174)	10,950
	Unreconciled immaterial balance	(42)				(42)	
						-	
	Cash and bank balances at end of year	3,000	37,108	-	-	40,108	53,323
	(Agree balances with receipts and payments account(s))	400	800	-	-	400	0

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval

			02 November 2025
			02 November 2025

## GLASGOW

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
CHS US via GALA-legal fees (immigration)					-	761
Donations	1,200				1,200	25
Castlemilk C. Church Bus fares for learners	500				500	
<b>Total</b>	<b>1,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>786</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
SRC					-	408
Localgiving					-	500
Faithful Welcome	500				500	500
Benefact Grant for Bellshill Outreach					-	10,200
SCVO 2nd yr grant disbursement					-	8,000
Deo Gloria Foundation					-	2,000
Robertson Trust (Cost-of-living extra)					-	500
Allied & Clinical					-	1,250
Allied & Clinical					-	1,250
Albert Hunt Charitable Trust	4,000				4,000	-
Digit	400				400	-
					-	-
					-	-
<b>Total</b>	<b>4,900</b>	<b>-</b>			<b>4,900</b>	<b>24,608</b>
	reference	reference			-	reference

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ross & Lidell (Community Bursary)					-	500
Other - Refund					-	315
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>815</b>
	-	-	-	-	-	reference error

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Office accomodation-Rental	6,264				6,264	3,411
Outreach cost					-	935
Project/Charitable activities	209				209	1,994
Licensing & Permit					-	536
Printing, postages, stationary & materials	64				64	187
Professional fees-Payroll and HMRC					-	375
Staff Salary	8,523				8,523	5,198
Telephone	-				-	717
Travel expenses	626				626	599
Electricity	297				297	
Hardship Support	50				50	
Insurance	508				508	
Internet	114				114	
Media	719				719	
Repairs	298				298	
Website	160				160	
<b>Total</b>	<b>17,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,831</b>	<b>13,951</b>

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	1,700				1,700	786
Legacies					-	-
Grants	4,500	400			4,900	3,500
Community Bursary					-	500
Receipts from fundraising activities					-	
Refunds	277				277	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>6,477</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>6,877</b>	<b>4,786</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>6,477</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>6,877</b>	<b>4,786</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Office Administration	69				69	56
Investment management costs					-	
Payments relating directly to charitable activities	17,831				17,831	444
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	350
Preparation of annual accounts	250				250	
Legal costs	1,200				1,200	800
Others					-	
<b>Sub total</b>	<b>19,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,650</b>	<b>1,650</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,650</b>	<b>1,650</b>
<b>Net receipts / (payments)</b>	<b>(13,174)</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(12,774)</b>	<b>3,135</b>
<b>Transfers to / (from) funds</b>					<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>(13,174)</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>(12,774)</b>	<b>3,135</b>

#### Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the management committee in furtherance of the objects of the charity. The management committee maintain a single unrestricted fund for the day-to-day running of the church.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

During the year the charity/church received donations of £1,700 towards their daily activities and did not engaged in any fundraising events.

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**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants		400			400	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	400	-	-	400	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	400	-	-	400	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Office Administration	-				-	13,508
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	-				-	100
					-	
<b>Sub total</b>	-	-	-	-	-	13,608
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	13,608
<b>Net receipts / (payments)</b>	-	400	-	-	400	(13,608)
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	-	400	-	-	400	(13,608)

**Nature and purpose of funds**

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

### Additional analysis (4)

### Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>Total</b>	-	-	-	-	-	-
	reference	-	-	-	reference	reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
<b>Total</b>	-	-	-	-

### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	

#### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>Total</b>	-	-	-	-	-	