

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

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for the Year Ended 31 March 2024

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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.

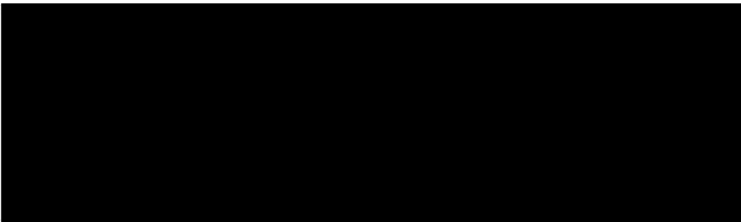
Independent examiner's statement

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
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Glasgow
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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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>135,500</u>	<u>115,582</u>
EXPENDITURE ON			
Charitable activities		<u>147,690</u>	<u>153,551</u>
Charitable activities			
NET INCOME/(EXPENDITURE)		<u>(12,190)</u>	<u>(37,969)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		140,053	178,022
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	4	1	1
CURRENT ASSETS			
Cash at bank		131,462	142,452
CREDITORS			
Amounts falling due within one year	5	(3,600)	(2,400)
NET CURRENT ASSETS		<u>127,862</u>	<u>140,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>127,863</u>	<u>140,053</u>
NET ASSETS		<u><u>127,863</u></u>	<u><u>140,053</u></u>

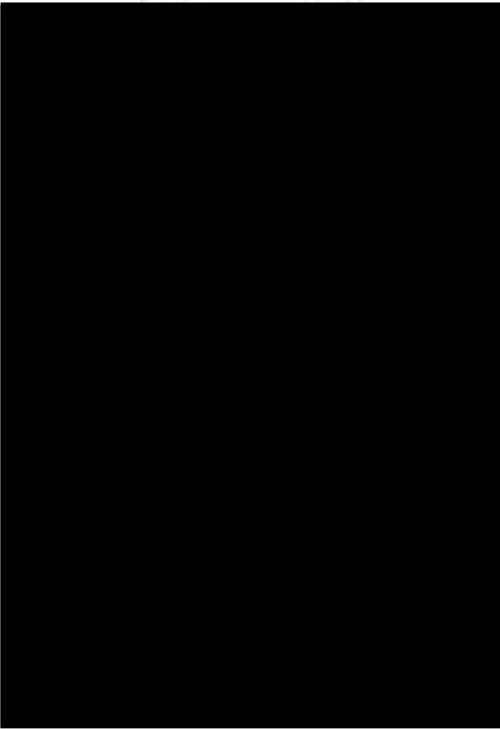
The notes form part of these financial statements

Community of the Risen Christ

Balance Sheet - continued
31 March 2024

FUNDS		6		
Unrestricted funds			127,863	140,053
TOTAL FUNDS			<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	115,582
EXPENDITURE ON	
Charitable activities	
Charitable activities	153,551
NET INCOME/(EXPENDITURE)	(37,969)
RECONCILIATION OF FUNDS	
Total funds brought forward	178,022
TOTAL FUNDS CARRIED FORWARD	140,053

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2023 and 31 March 2024	16,167
DEPRECIATION	
At 1 April 2023 and 31 March 2024	16,166
NET BOOK VALUE	
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
	£	£	£
Unrestricted funds			
General fund	140,053	(12,190)	127,863
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	135,500	(147,690)	(12,190)
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	178,022	(37,969)	140,053
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	115,582	(153,551)	(37,969)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	106,381	115,582
Gift aid	29,119	-
	<u>135,500</u>	<u>115,582</u>
Total incoming resources	135,500	115,582
EXPENDITURE		
Charitable activities		
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>
Support costs		
Governance costs		
Accountancy and legal fees	1,200	1,200
Total resources expended	<u>147,690</u>	<u>153,551</u>
Net expenditure	<u>(12,190)</u>	<u>(37,969)</u>

This page does not form part of the statutory financial statements