

THE RESTORATION ROYAL MEGA CHURCH- KING'S PALACE EDINBURGH

FINANCIAL STATEMENTS

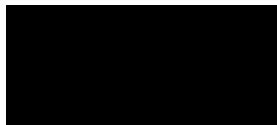
FOR THE YEAR ENDED 31st MARCH 2025

CHARITY NUMBER: SC047880

THE RESTORATION ROYAL MEGA CHURCH- KING'S PALACE EDINBURGH

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST JANUARY 2025**

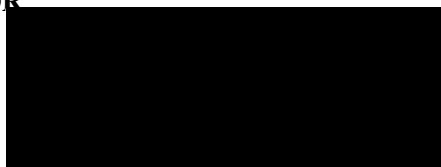
ADDRESS FOR CORRESPONDENCE



REGISTERED CHARITY NUMBER
SC047880

GOVERNING DOCUMENT
UNINCORPORATED ASSOCIATION DATED 31/10/2017

TRUSTEES/ DIRECTOR



PRINCIPAL BANKERS
ROYAL BANK OF SCOTLAND
36 ST ANDREW SQUARE
EDINBURGH
EH2 2YB

INDEPENDENT EXAMINER
FRESH FIRE ORGANISATION
GENRATOR BUSINESS CENTRE
UNIT 5
95 MILES ROAD
MITCHAM
CR4 3FH

THE RESTORATION ROYAL MEGA CHURCH- KING'S PALACE EDINBURGH
34 BARNWOOD ROAD
GLOUCESTER
GL2 0RX

INDEX

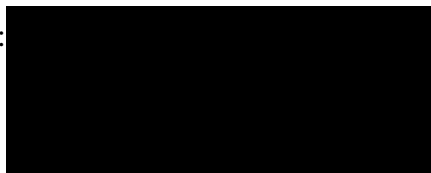
	<u>Page</u>
Legal & Administrative Details	1
Index	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the financial Statements	8-10

THE RESTORATION ROYAL MEGA CHURCH KING'S PALACE EDINBURGH

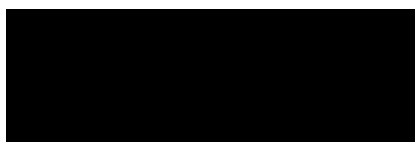
TRUSTEES' REPORT YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their report for the year ended 31st March 2025 for the charity, also known as RRMCC Edinburgh with charity number SC047880.

The Trustees of the charity are:



The principal address of the charity is



STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is an unincorporated association constitution that was adopted on 31st October 2017. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The primary aim of the organisation is the advancement of Christian Religion and its values amongst its members and the community at large as well as all over the world. The relief of those in need by reason of ill-health and financial disadvantage via community based outreach programmes. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several conferences during the year in which individuals came from all around the community to attend. This has produced good results in reaching and helping members of the community. The church continues to hire a hall to hold its weekly services and meetings in and this continues to be well attended by the members of the public. The Church has expanded its outreach by planting 4 other new branches in different areas of Scotland.

FINANCIAL REVIEW

The income of the charity is above £224,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and covering staff costs.

.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 9th July 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

THE RESTORATION ROYAL MEGA CHURCH – KING'S PALACE EDINBURGH

I report on the accounts of the church for the year ended 31st March 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.


Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church 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 the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

THE RESTORATION ROYAL MEGA CHURCH-KING'S PALACE EDINBURGH

Statement of Financial Activities for the year ended 31st March 2025

		Unrestricted Funds £	Total Funds 2025 £	2024 £
Incoming Resources from generated funds	Note			
Voluntary Income		177727	177727	179394
Investment income				
		177727	177727	179394
<i>Other Income</i>				
Other		50797	50797	
Total Incoming Resources		228524	228524	179394
Resources Expended				
Charitable activities in furtherance of objectives				
Cost of Activities	3	190,367	190,367	143827
Other	4	31,311	31,311	32258
Total Resources Expended		221,678	221,678	176085
Net movement in funds		6,846	6,846	3309
Reconciliation of Funds				
Total Funds brought forward		16753	16753	13444
Total Funds carried forward		23,599	23,599	16753

The above funds are all classed as to purpose

All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

THE RESTORATION ROYAL MEGA CHURCH- KING'S PALACE EDIBURGH
Balance Sheet as at 31st January 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	2	16188	5159
		<u>16188</u>	<u>5159</u>
Current Assets			
Cash at bank and in hand		4794	12044
Debtors & prepaymen	6	3197	
		<u>7991</u>	<u>12044</u>
Creditors:amounts falling due within one year			
Creditors & accruals	5	580	450
Net Current Assets		<u>7411</u>	<u>11594</u>
Net Assets		23599	16753
Unrestricted Funds			
General Fund		23599	16753
TOTAL FUNDS		<u>23599</u>	<u>16753</u>

Approved by the trustees on 9th July 2025 and signed on their behalf by:

THE RESTORATION ROYAL MEGA CHURCH -KING'S PALACE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1) Accounting Policies

The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Statement of Recommended Practice: Reporting and Accounting by Charities issued March 2005 and the provisions of the Charities Act 1993. Significant policies adopted are

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are Deferred on the Balance Sheet

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs

Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity. Support costs are allocated to activities based on the direct salary costs of the activity compared with total activity salary costs

Governance costs are those costs incurred to meet statutory and constitutional requirements.

Funds

Restricted funds represent income received that is subject to restrictions on use as determined by the donor which are narrower than the general objects.

Designated funds represent funds set aside by the Trustees for specific purposes

General funds are those funds made available for the charity's general objects.

Depreciation

Items of equipment over £500 are capitalised and depreciated so as to write off Cost in equal instalments over their useful lives. Rates are set at equipment 5 to 10 years.

THE RESTORATION ROYAL MEGA CHURCH - KING'S PALACE EDINBURGH
Notes to the accounts for year ended 31st March 2025

2 Tangible Fixed Assets	Instrument	Vehicle	Equipment	Total
Cost	£	£	£	£
At 01/04/2024	4938	0	2011	6949
Additions	4582	0	10494	15076
At 31/03/2025	9520	0	12505	22025
Depreciation				
At 01/04/2024	1148	0	642	1790
charge for the year	1674	0	2373	4047
At 31/03/2025	2822	0	3015	5837
Net Book Value at 31/03/2025	6698	0	9490	16188
Net Book Value at 01/04/2024	3790	0	1369	5159

3 Charitable Activities

	2025/£	2024/£
Subscriptions	193	217
Post, Printing & Stationary	686	87
Wages	117750	103346
Building Rent	31193	26859
Church Supplies	3767	3747
Welfare	1207	531
Church events	3232	2006
Ministry support	13085	1028
Advert	199	47
Professional fees	5123	671
Refreshments	4104	422
Donations	3363	370
Pension	0	1750
Travel	6198	2617
Insurance	267	129
Total	190367	143827

4 Other Resource Costs

Vehicle Expenses	0	461
Consultancy fees	3483	995
PAYE	8332	12376
Light & Heat	12312	15867
Depreciation	4047	1290
Telephone	823	614
Repairs	496	461
Bank charges	190	16
Hotel	1628	178
Total	31311	32258

THE RESTORATION ROYAL MEGA CHURCH - KING'S PALACE EDINBURGH		
Notes to the accounts for year ended 31st March 2025		

[illegible]