Redeemed Christian Church of God Tabernacle of Grace Musselburgh

Scotland · Charity number SC049856

Details

Known as	RCCG Tabernacle of Grace Church Musselburgh
Status	Active
Legal form	Unincorporated association
Registered	2020-01-13
Register	View on the OSCR register

Contact

Address	8 Liston Road Kirkliston EH29 9DQ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Objects of the Charity are to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The Charity continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Several conferences were also held during the year, attracting individuals from across the local community. These events contributed positively to the charity's objectives by supporting, engaging and assisting members of the community.

Beneficiaries: 'No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The principle purpose of the church (RCCG Tabernacle of Grace Musselburgh) is to worship and serve God according to our Christian faith. To advance Christianity and its values among our members, community and the world at large. To glorify God with our lives by following the lifestyle of our Lord Jesus Christ. To share the love of God with the community of Musselburgh. Thereby fulfilling the greatest commandment (Matthew 22:36-40) and the great commission (Matthew 28:18-20).

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£34,064	£43,197	-	0
2024-12-31	£37,823	£27,117	-	0
2023-12-31	£15,550	£24,679	-	0
2022-12-31	£19,109	£5,324	-	0
2021-12-31	£1,651	£50	-	0
2021-03-31	£197	£167	-	0

Accounts

Redeemed Christian Church of God Tabernacle of Grace Musselburgh

Report and Financial Statement

For the Year ended 31 December 2025

CHARITY COMMISSION REGISTERED NUMBER SC049856

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2025

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

PRECIOUS OSUIGWE
DAMILOLA SANYAOLU
SUCCESS AMEH

REGISTERED OFFICE

8 Liston Road
Kirkliston
EH29 9DQ

BANKERS

NATWEST BANK

ACCOUNTANT

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

The Trustees, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), submit their annual report and financial statements for the year ended 31 December 2025. The financial statements have been prepared on an accrual basis in accordance with the accounting policies set out in the notes to the accounts. The financial statements include all income and expenditure relating to the period, including amounts receivable and payable at the year end, and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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).

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The Objects of the organisation are to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Office of the Scottish Charity Regulator (OSCR) on public benefit in determining the activities undertaken by the charity.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

The Charity continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. Several conferences were also held during the year, attracting individuals from across the local community. These events contributed positively to the charity's objectives by supporting, engaging and assisting members of the community.

PLANS FOR THE FUTURE

The charity plans to continue delivering a range of youth-focused programmes within the community. Positive feedback have already been received from parents, indicating improved behaviour and engagement of young people both at school and at home.

INCOME GENERATION

The charity generated income of £34,063.53 during the year from donations and Gift Aid recognised in the period. This includes donations received via bank transfer as well as physical cash donations. The charity remains in a stable financial position and continues to manage its costs effectively. The main areas of expenditure during the year were the rent of the premises used for worship, associated property rates, and costs relating to conferences and meetings.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

a) Reputation of Charity and the relationship with the community.

b) Ability to generate enough funds to successfully complete the identified projects for the charity.

The charity prepares an annual plan for the delivery of its objectives. This plan outlines targets for the year and is supported by a more detailed work plan. The charity has also developed a strategy which sets out how key programmes of work will be delivered, including associated targets and performance indicators.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds (free reserves) at a level equivalent to approximately three months of average expenditure. The purpose of holding reserves is to provide sufficient cash flow to meet day-to-day operational needs and to safeguard the continuity of the charity's activities in the event of any unforeseen shortfall in income.

At 31 December 2025, the charity held unrestricted funds of £7,860 (2024: £16,993). During the year, total expenditure amounted to £43,197, and the charity reported a net deficit of £9,133. Based on current expenditure levels, the target level of reserves is higher than the amount held at the year end. The reduction in reserves during the year reflects increased expenditure on charitable activities.

The trustees recognise that the current level of reserves is below the target set out in this policy. The trustees will continue to monitor the charity's financial position closely and aim to rebuild reserves over future periods through careful cost management and income generation, while continuing to support the charity's objectives. The trustees consider that the current level of reserves remains sufficient to meet the charity's immediate operational needs, but acknowledge the importance of strengthening the reserves position over time.

GOVERNANCE AND INTERNAL CONTROL

The charity is governed by a Board of Trustees. New trustees are appointed by the existing Board and are subject to re-election every five years. As at 31 December 2025, the Board comprised three trustees.

The Board meets approximately three times a year to agree key policy decisions, set the strategic direction of the charity and monitor its performance. Day-to-day activities are delegated to committee members, none of whom received remuneration. All trustees are provided with guidance and support, including access to the trustee guidance issued by OSCR. New trustees receive an induction from existing trustees, together with an information pack covering the charity's activities and financial procedures.

The charity is committed to maintaining high standards of governance and has regard to recognised good practice in this area. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

These include:

- A strategic plan and annual budget approved by the trustees
- Regular review by the trustees of financial information and performance against budget
- Appropriate delegation of authority and segregation of duties

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

Under the Charities and Trustee Investment (Scotland) Act 2005, the trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations. The trustees are responsible for ensuring that proper accounting records are maintained which disclose, with reasonable accuracy at any time, the financial position of the charity.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended)

The trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps 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 independent 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 provisions for exemption under the Charities and Trustee Investment (Scotland) Act 2005, the Charity has decided to appoint an independent examiner to review the accounts for the year ended 31 December 2025. Accordingly, Dr Rasheed Saliu (ACCA) of AACSL Accountants Limited was appointed as examiner.

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

PASTOR PRECIOUS OSUIGWE on behalf of the trust.

Trustee

28th April, 2026

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 11.

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 report

My examination was 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 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 Charities and Trustee Investment (Scotland) Act 2005; and
- To prepare accounts which accord with those accounting records and comply with the accounting requirements of the Act,

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.

Dr Rasheed Saliu (ACCA)

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

28th April, 2026

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st Dcecember 2025

	Notes	Un-restricted funds **2025** £	Restricted Funds **2025** £	Total Funds **2025** £	Total Funds **2024** £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	27,244	-	27,244	27,033
Other income	3	6,819	-	6,819	10,790
TOTAL INCOMING RESOURCES		34,064	-	34,064	37,823
RESOURCES EXPENDED					
Cost of Generating Funds		8,811	-	8,811	8,554
Charitable activities/Event	4	33,403	-	33,403	16,636
Governance	5	983	-	983	1,928
TOTAL RESOURCES EXPENDED		43,197	-	43,197	27,117
Net income/(outgoing) resources		(9,133)	-	(9,133)	10,706
Total funds brought forward		16,993	-	16,993	6,287
Total funds carried forward		7,860	-	7,860	16,993

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 Trustees acknowledge their responsibility for complying with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, with respect to maintaining proper accounting records and preparing accounts which give a true and fair view.

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

PASTOR PRECIOUS OSUIGWE on behalf of the trust.

Trustee

28th April, 2026

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
BALANCE SHEET
AS AT 31ST DECEMBER 2025

	Notes	£	**2025** Total £	**2024** Total £
CURRENT ASSETS				
Debtors	7		5,371	7,460
Cash at bank and in hand	8		2,839	10,668
			8,210	18,128
Current Liabilities				
Creditors: amounts falling due within one year	9		(350)	(1,135)
Total Asset Less Current Liabilities			7,860	16,993
NET ASSETS			7,860	16,993
FINANCED BY:				
Unrestricted funds	10		7,860	16,993
Restricted Funds	10		-	-
TOTAL FUNDS	11		7,860	16,993

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2025

1. 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; Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and, the Charities SORP (FRS 102).The charity constitutes a public benefit entity as defined by FRS 102.

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 is set out in Note 2.

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. Income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. Donations and voluntary income are recognised when received or when the charity has been notified of the income and entitlement has been established. Gift Aid income is recognised when the related donation is recognised.

Resources expended

All expenditure is accounted for and 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.

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st December 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
General Donations	27,244	-	27,244	27,033
	27,244	-	27,244	27,033

Note 3. Incoming Resources - Other Income

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Gift-Aid/Interest Received	6,803	-	6,803	10,781
Other income	16	-	16	9.39
	6,819	-	6,819	10,790

Note 4. Resources Expended - Activities

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Other Charges	26.84	-	27	17
Travel & Substitence	420.88	-	421	826
Rent of Church building	6,545.74	-	6,546	6,179
Head Office Remmitance	-	-	-	600
Telephone & Internet	294.13	-	294	104
Supplies	2,642.94	-	2,643	2,796
Mission/Events	23,076.88	-	23,077	7,617
Software	1,277.79	-	1,278	620
Insurance	233.05	-	233	220
Honorarium	350.00	-	350	-
Equipment	245.40	-	245	808
Members Self Help	7,333.00	-	7,333	5,623
wages	400.00		400	250
	42,846.65	-	42,847	25,660

Note 5. Resources Expended – Governance

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Accountancy	350	-	350	1,458
	350	-	350	1,458

Note 6. Debtors

	2025	2024
This is made up as follows:	£	£
Member Loans	5,371	7,460
	5,371	7,460

Note 7. Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	2,839	10,668
Cash at hand	-	-
	2,839	10,668

Note 8. Creditors: amounts falling due within one year

	2025	2024
This is made up as follows:	£	£
Accountancy Fees	350	350
Other creditors (Loan)	-	785
	350	1,135

Note 9. Movement in funds

	Opening balance	Incoming resources	Resources expended
	£	£	£
Unrestricted funds			
Charity's fund	-	34,064	(43,197)
	-	34,064	(43,197)
Restricted funds			
Gift Aid	-	-	-
	-	34,064	(43,197)

Note 9.1 Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Cash at bank and in hand	8,210	-	8,210	18,128
Other net assets (liabilities)	(350)	-	(350)	(1,135)
	7,860	-	7,860	16,993

Accounts

Office of the Scottish Charity Regulator-Registered number: SC049856

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

Report and Financial Statements

For the Year ended 31 December 2024

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2024

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REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

[redacted]

REGISTERED OFFICE

8 Liston Road
Kirkliston
EH29 9DQ

BANKERS

NATWEST BANK

EXAMINER

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

CHARITY COMMISSION REGISTERED NUMBER
SCO49856

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 December 2024

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. [redacted] are the first Trustees of the above charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. 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.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

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 charity continues to hold its services and conferences in its new premises.

PLANS FOR THE FUTURE

We plan to continue carrying out various youth programmes for our youth in the community. Already we have received reports from parents that our youths are behaving well at school and home.

INCOME GENERATION

The Charity has generated £ 37,823 in donations and Gift Aids during the year. This includes both direct transfers into charity's account and cash donations. 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 and rates on the building. The church supports its connected ministry in the United States of America with regular donations.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

a) Reputation of Charity and the relationship with the community.

b) Ability to generate enough funds to successfully complete the identified projects for the charity.

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH produce an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES 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.

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 December 2024, the Board had a membership of three (3) people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

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.

Charity Regulator (OSCR) 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.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable organization and enable them to ensure that its financial statements comply with the Charities Accounts (Scotland) Regulations 2006 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable organization and to prevent and detect fraud and other irregularities.

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 December 2024

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 December 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:

[redacted] on behalf of the trust.

Trustee
01 April 2025

Independent Examiner's Report to the Trustees of REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH

We report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or

2. The accounts do not accord with those records.

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.

[redacted]

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

01 April 2025

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st Dcecember 2024

	Notes	Un-restricted funds **2024** £	Restricted Funds **2024** £	Total Funds **2024** £	Total Funds **2023** £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	27,033	-	27,033	15,550
Other income	3	10,790	-	10,790	
TOTAL INCOMING RESOURCES		37,823	-	37,823	15,550
RESOURCES EXPENDED					
Cost of Generating Funds		8,554	-	8,554	9,403
Charitable activities/Event	4	16,636	-	16,636	14,583
Governance	5	1,928	-	1,928	693
TOTAL RESOURCES EXPENDED		27,117	-	27,117	24,679
Net income/(outgoing) resources		10,706	-	10,706	(9,129)
Total funds brought forward		6,287	-	6,287	15,416
Total funds carried forward		16,993	-	16,993	6,287

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.

For the year ending 31 December 2024, 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:

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Notes	£	2024 Total £	2023 Total £
CURRENT ASSETS				
Debtors	7		7,460	-
Cash at bank and in hand	8		10,668	8,264
			18,128	8,264
Current Liabilities				
Creditors: amounts falling due within one year	9		(1,135)	(1,977)
Total Asset Less Current Liabilities			16,993	6,287
NET ASSETS			16,993	6,287
FINANCED BY:				
Unrestricted funds	10		16,993	6,287
Restricted Funds	10		-	-
TOTAL FUNDS	11		16,993	6,287

[redacted] on behalf of the trust.
Trustee
01 April 2025

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2024

1. 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 is 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.

REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st December 2024

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	27,033	-	27,033	15,550
	27,033	-	27,033	15,550

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Gift-Aid/Interest Received	10,781	-	10,781	
Other income	9	-	9	-
	10,790	-	10,790	-

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Other Charges	17.43	-	17	-
Travel & Substitence	825.50	-	826	393
Rent of Church building	6,178.50	-	6,179	4,624
Head Office Remmitance	600.00	-	600	-
Professional fees	-	-	-	91
Telephone & Internet	104.38	-	104	23
Hotel	-	-	-	183
Supplies	2,795.72	-	2,796	-
Mission/Events	7,616.85	-	7,617	8,563
Software	620.07	-	620	100
Insurance	220.17	-	220	202
Honorarium	-	-	-	5,770
Equipment	807.95	-	808	4,080
Members Self Help	5,623.00	-	5,623	250
wages	250.00		250	-
	25,659.57	-	25,660	24,279

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Accountancy	1,458	-	1,458	400
Other professional fees	-	-	-	-
	1,458	-	1,458	400

Note 6. Debtors

	2024	2023
This is made up as follows:	£	£
Member Loans	7,460	-
	7,460	-

Note 7. Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	10,668	8,264
Cash at hand	-	-
	10,668	8,264

Note 8. Creditors: amounts falling due within one year

	2024	2023
This is made up as follows:	£	£
Accountancy Fees	350	400
Other creditors (Loan)	785	1,577
	1,135	1,977

Note 9. Movement in funds

	Opening balance	Incoming resources	Resources expended
	£	£	£
Unrestricted funds			
Charity's fund	-	37,823	(27,117)
	-	37,823	(27,117)
Restricted funds			
Gift Aid	-	-	-
	-	37,823	(27,117)

Note 9.1 Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Cash at bank and in hand	18,128	-	18,128	8,264
Other net assets (liabilities)	(1,135)	-	(1,135)	(1,977)
	16,993	-	16,993	6,287

Note 10. TRUSTEES REMUNERATION
The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2020: £nil)

Note 11. As a company, REDEEMED CHRISTIAN CHURCH OF GOD TABERNACLE OF GRACE MUSSELBURGH 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 12. Control
The ultimate controlling parties are the directors' as stated on page 2.