The Restoration Royal Mega Church - House of Prayer Livingston

Scotland · Charity number SC052815

Details

Known as	RRMC Livingston
Status	Active
Legal form	Unincorporated association
Registered	2023-09-13
Register	View on the OSCR register

Contact

Address	10 Earl Haig Gardens Edinburgh EH5 3PX

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: 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.

Beneficiaries: 'Other defined groups','No specific group, or for the benefit of the community'

Objectives: The primary aim of the organization is the advancement of the 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 programs.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£21,413	£21,321	-	0
2025-03-31	£21,394	£19,459	-	0
2024-03-31	£10,485	£9,304	-	0

Accounts

The Restoration Royal Mega Church – House of Prayer Livingston

Report and Financial Statement

For the Year ended 31 March 2026

CHARITY COMMISSION REGISTERED NUMBER SC052815

The Restoration Royal Mega Church - House of Prayer Livingston

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2026

THE RESTORATION ROYAL MEGA CHURCH - HOUSE OF PRAYER LIVINGSTON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2026

Contents

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Success Ameh
Adesuwa Faith Ameh
Lisa StepheN

REGISTERED OFFICE

69 Main Street
Stoneyburn
EH47 8BY

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 March 2026. 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 £21,413.00 during the year from donations 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 March 2026, the charity held unrestricted funds of £3,215 (2025: £3,123). During the year, total expenditure amounted to £21,321, and the charity reported a net surplus of £92 during the year, resulting in an increase in reserves. The positive financial performance reflects the charity's continued ability to generate funds while supporting its 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 March 2026, 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 March 2026. 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 SUCCESS AMEH on behalf of the trust.

Trustee

4th June, 2026

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2026 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

4th June, 2026

The Restoration Royal Mega Church - House of Prayer Livingston
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31st March 2026

	Notes	Un-restricted funds **2026** £	Restricted Funds **2026** £	Total Funds **2026** £	Total Funds **2025** £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	21,413		21,413	21,394
Other income	3		-	-	6
TOTAL INCOMING RESOURCES		21,413	-	21,413	21,400
RESOURCES EXPENDED					
Cost of Generating Funds		12,114	-	12,114	8,873
Charitable activities/Event	4	8,725	-	8,725	9,729
Governance	5	481	-	481	857
TOTAL RESOURCES EXPENDED		21,321	-	21,321	19,459
Net income/(outgoing) resources		92	-	92	1,942
Total funds brought forward		3,123	-	3,123	1,181
Total funds carried forward		3,215	-	3,215	3,123

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 SUCCESS AMEH on behalf of the trust.

Trustee

4th June, 2026

The Restoration Royal Mega Church - House of Prayer Livingston
BALANCE SHEET
YEAR ENDED 31st March 2026

	2026	2025
	Total	Total
	£	£
FIXED ASSETS		
Tangible Assets	530	645
CURRENT ASSETS		
Debtors	2,081	2,081
Cash at bank and in hand	2,092	1,533
	4,703	4,259
Current Liabilities		
Creditors: amounts falling due within one year	(1,488)	(1,136)
Total Asset Less Current Liabilities	3,215	3,123
Current Liabilities		
Creditors: amounts falling due more one year	0	
NET ASSETS	3,215	3,123
FINANCED BY:		
Unrestricted funds	3,215	3,123
Restricted Funds		-
TOTAL FUNDS	3,215	3,123

THE RESTORATION ROYAL MEGA CHURCH - HOUSE OF PRAYER LIVINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2026

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.

The Restoration Royal Mega Church - House of Prayer Livingston
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2026

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
General Donations	21,413	-	21,413	21,394
	21,413	-	21,413	21,394

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Gift-Aid/Interest Received	186	-	186	6
	186	-	186	6

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Travel & Substitence	305.40	-	305	1,458
Storage		-	-	272
Rent of Church building	3,200.00	-	3,200	5,528
Subscription	7.47	-	7	
Advertising	79.00	-	79	364
Mission/Events	7,825.27	-	7,825	7,774
Software	194.19	-	194	109
Insurance	131.04	-	131	507
Depreciation	116.28	-	116	142
Honorarium	900.00	-	900	1,095
Equipment	307.05	-	307	999
Wages	7,904.92	-	7,905	
Welfare		-	-	860
Inter bank transfers	-		-	
	20,970.62	-	20,971	19,109

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Accountancy	350	-	350	350
	350	-	350	350

				2026	2025
Note 6.	TANGIBLE ASSETS	Fixtures & Fittings	Equipment	Total	Total
		£	£	£	£
	Cost	80	707	787	787
	Additions	-		-	
	Revaluation	-	-	-	-
	Disposal	-	-	-	-
	Total Costs	80	707	787	787
	Depreciation				
	Balance brought forward	14	127	141	
	Charge for the year	12	104	116	142
	Disposal	-	-	-	-
	Transfers			-	-
	Balance carried forward	26	231	257	142
	Net book value			-	-
	At 31st March 2026	54	476	530	645
	At 31st March 2025	66	580	646	787

Note 6.	Debtors		
		2026	2025
	This is made up as follows:	£	£
	Other debtors	2,081	2,081
		2,081	2,081

Note 7.	Cash at bank and in hand	2026	2025
		£	£
	Cash at bank	2,092	1,533
		2,092	1,533

Note 8.	Creditors: amounts falling due within one year		
		2026	2025
	This is made up as follows:	£	£
	Opening Balance		- 250
	Accountancy Fees	- 350	- 350
	Other creditors	- 1,137	- 537
		- 1,487	- 1,137

Note 9.	Movement in funds			
		Opening balance	Incoming resources	Resources expended
		£	£	£
	Unrestricted funds			
	Charity's fund	-	21,599	(21,321)
		-	21,599	(21,321)
	Restricted funds			
	Gift Aid	-	-	-
		-	21,599	(21,321)

				2026	2025
Note 9.1	Analysis of net assets by fund	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
	Cash at bank and in hand	4,173	-	4,173	3,615
	Other net assets (liabilities)	(1,488)	-	(1,488)	(1,137)
		2,685	-	2,685	2,478

Accounts

The Restoration Royal Mega Church – House of Prayer Livingston

Report and Financial Statement

For the Year ended 31 March 2025

CHARITY COMMISSION REGISTERED NUMBER SC052815

The Restoration Royal Mega Church - House of Prayer Livingston

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

THE RESTORATION ROYAL MEGA CHURCH - HOUSE OF PRAYER LIVINGSTON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

Contents	**Page**

The Restoration Royal Mega Church - House of Prayer Livingston

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Success Ameh
Adesuwa Faith Ameh
Lisa StepheN

REGISTERED OFFICE

69 Main Street
Stoneyburn
EH47 8BY

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 March 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 has 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 £21,401.00 during the year from donations 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 March 2025, the charity held unrestricted funds of £3,123 (2024: £1,181). During the year, total expenditure amounted to £19,459, and the charity reported a net surplus of £1,942 during the year, resulting in an increase in reserves. The positive financial performance reflects the charity's continued ability to generate funds while supporting its 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 March 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 March 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 SUCCESS AMEH on behalf of the trust.

Trustee

4th June, 2026

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 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

4th June, 2026

The Restoration Royal Mega Church - House of Prayer Livingston
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	21,394		21,394	10,485
Other income	3	6	-	6	
TOTAL INCOMING RESOURCES		21,401	-	21,401	10,485
RESOURCES EXPENDED					
Cost of Generating Funds		8,873	-	8,873	3,198
Charitable activities/Event	4	9,729	-	9,729	5,732
Governance	5	857	-	857	374
TOTAL RESOURCES EXPENDED		19,459	-	19,459	9,304
Net income/(outgoing) resources		1,942	-	1,942	1,181
Total funds brought forward		1,181	-	1,181	
Total funds carried forward		3,123	-	3,123	1,181

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 SUCCESS AMEH on behalf of the trust.

Trustee

4th June, 2026

The Restoration Royal Mega Church - House of Prayer Livingston
BALANCE SHEET
YEAR ENDED 31st March 2025

	2025 Total £	**2024** Total £
FIXED ASSETS		
Tangible Assets	645	787
CURRENT ASSETS		
Debtors	2,081	
Cash at bank and in hand	1,533	1,181
	4,260	1,968
Current Liabilities		
Creditors: amounts falling due within one year	(1,137)	(787)
Total Asset Less Current Liabilities	3,123	1,181
Current Liabilities		
Creditors: amounts falling due more one year	0	
NET ASSETS	3,123	1,181
FINANCED BY:		
Unrestricted funds	3,123	1,181
Restricted Funds		-
TOTAL FUNDS	3,123	1,181

THE RESTORATION ROYAL MEGA CHURCH - HOUSE OF PRAYER LIVINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 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.

The Restoration Royal Mega Church - House of Prayer Livingston
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2025

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General Donations	21,394	-	21,394	10,485
	21,394	-	21,394	10,485

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Gift-Aid/Interest Received	6	-	6	-
	6	-	6	-

Note 4. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Other Charges	-	-	-	
Travel & Substitence	1,458.28	-	1,458	405
Storage	271.72	-	272	-
Rent of Church building	5,528.29	-	5,528	-
Hall Hire		-	-	2,419
Professional fees		-	-	750
Refreshments		-	-	862
Donations		-	-	1,483
Stationary		-	-	96
Printing cost		-	-	113
Advertising	364.42	-	364	
Supplies	-	-	-	1,099
Church Programs		-	-	448
Publications		-	-	125
Mission/Events	7,774.09	-	7,774	
Software	109.13	-	109	
Insurance	507.05	-	507	374
Depreciation	141.66	-	142	
Honorarium	1,095.00	-	1,095	320
Equipment	999.04	-	999	594
Media serrvice		-	-	16
Welfare	860.00	-	860	200
Inter bank transfers			-	
	19,108.68	-	19,109	9,304

Note 5. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Accountancy	350	-	350	
	350	-	350	-

		Fixtures & Fittings	Equipment	2025 Total	2024 Total
Note 6.	TANGIBLE ASSETS	£	£	£	£
	Cost	80	707	787	
	Additions	-	-	-	
	Revaluation	-	-	-	-
	Disposal	-	-	-	-
	Total Costs	80	707	787	-
	Depreciation				
	Balance brought forward	-			-
	Charge for the year	14	127	142	
	Disposal	-	-	-	-
	Transfers			-	-
	Balance carried forward	14	127	142	-
	Net book value			-	-
	At 31st March 2025	66	580	645	-
	At 31st March 2024	80	707	787	-

		2025	2024
Note 6.	Debtors		
	This is made up as follows:	£	£
	Other debtors	2,081	
		2,081	-

		2025	2024
Note 7.	Cash at bank and in hand		
		£	£
	Cash at bank	1,533	1,181
		1,533	1,181

		2025	2024
Note 8.	Creditors: amounts falling due within one year		
	This is made up as follows:	£	£
	Opening Balance	- 250	
	Accountancy Fees	- 350	- 250
	Other creditors	- 537	- 537
		- 1,137	- 787

		Opening balance	Incoming resources	Resources expended
Note 9.	Movement in funds			
		£	£	£
	Unrestricted funds			
	Charity's fund	-	21,401	(19,459)
		-	21,401	(19,459)
	Restricted funds			
	Gift Aid	-	-	-
		-	21,401	(19,459)

		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
Note 9.1	Analysis of net assets by fund				
		£	£	£	£
	Cash at bank and in hand	3,615	-	3,615	1,181
	Other net assets (liabilities)	(1,137)	-	(1,137)	
		2,478	-	2,478	1,181