

**APPENDIX 3**

**Independent examiner's  
report on the accounts**

v2

**Report to the  
trustees/members of**

**Registered charity  
number**

**On the accounts of the  
charity for the period**

Charity name The Redeemed Christian Church of God, Solid Rock Parish						
Registered charity number <b>SC053254</b>						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	January	2025	to	31	December	2025
Set out on pages					(remember to include the page numbers of additional sheets)	

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent  
examiner's statement**

My examination is 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 comply with Regulation 9 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.

**Signed\*\*:**

	<b>Date:</b>	13 June 2025
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**Name:**

Olawale Aragbuwa

**Relevant professional  
qualification(s) or body  
(if any):**

FCA, CCMA, CGMA

**Address:**

20 Beechwood Park  
Uphall, Livingston  
West Lothian  
EH54 5QQ

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

#### **Prior Period Error – Correction of Opening Balance**

During the preparation of the **Receipts and Payments Account** for the year ended **31 December 2025**, it was identified that the closing balance as at 31 December 2024 had been understated due to the application of an incorrect cut-off date for transactions.

The previously reported closing balance of **£9,087** as at 31 December 2024 has been corrected. The revised opening balance as at **1 January 2025** is now stated at **£10,485**.

This adjustment constitutes a prior period error and has been accounted for retrospectively by restating the opening balance in the 2025 Receipts and Payments Account. There is no impact on the comparative figures for the year ended 31 December 2024 other than the correction of the closing balance.