Grail Message Association

Scottish Charity No – SC047716

Annual Report and Financial Statement

For the year ended 30th September 2024

Trustee`s Annual Report
for the period ended 30th September 2024

Reference and Administrative information

Charity name	Grail Message Association	
Registered charity number	SC047716	
Charity's principal address	c/o T C Young - Solicitors	
	7 West George Street	
	Glasgow	
		Postcode G2 1BA

	Trustee name	Designation	Dates acted if not for whole year	Email
1	[redacted]	Chair	Full Period	[redacted]
2		Secretary	Full Period	
3		Treasurer	Full Period	

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organization (a SCIO). It was registered in its current legal form on 7th September 2017.

Appointment of Trustees

The Association is managed by a Board of Trustees, who are also its members, assisted locally by other volunteers, in close collaboration with the "Stiftung Gralsbotschaft" (Grail Message Foundation), the German registered charity based in Stuttgart, Germany, which is the sole authorised institution for the publication, printing, translation and dissemination of the Grail Message, "In the Light of Truth", by Abd-ru-shin. The Association is the Stiftung's sole authorised distributor in the United Kingdom and Ireland for the Grail Message and all associated spiritual literature.

Under Art. 13 of the Constitution, the appointed Country Leader and his Deputy, together with the appointed leaders of the local Grail Circles that are the informal association known as the Grail Movement in the UK and Ireland, on their appointment to office by the Verein zur Ve,wirklichung des Gralswissens von Abd-ru-shin, Schwaz, Austria (the Association for the Realisation of the Grail Knowledge of Abd-ru-shin), are ex officio the charity trustees of the Grail Message Association, having given their consent, and having confirmed their eligibility so to act, under Scottish charity law.

Objectives and activities

<u>Charitable Purpose</u>

The purpose of the charity is the advancement of a philosophical belief serving to develop the upliftment of humanity and strengthen awareness of the fundamental value of human life through the worship of God, as enshrined in the written works of Abd-ru-shin, by ... the facilitation of worship and spiritual festivals; and the provision of moral teaching through the dissemination and study of the written works of Abd-ru-shin.

<u>Activities of the Charity</u>

The Association's "working name" is the [redacted] part of the International Grail Movement (www.GrailMovement.net), with whose legal institutions in Germany and Austria it collaborates closely in its activities of promoting and facilitating Grail Festivals and devotional Hours of Worship throughout the UK and Ireland.

The Association's main activities and achievements in providing public benefit during the financial year comprised distributing the Grail Message and associated spiritual writings within the UK in response to public demand. planning, in liaison with the Grail Circles locally, public lectures, workshops and other events to introduce the public to the Grail Message, celebrating annual Grail Festivals (September 2023) and facilitating Sunday morning Hours of Worship, open to the public on request, In local Grail Circles and in reading groups in various parts of the country, as well as in developing the Association's public-access website. The Association also assists local Grail Circles with the development of suitable premises as Grail Centres for the Midlands region (Langwith, near Mansfield, Notts.) and for London & the South (Whitchurch, near Aylesbury, Bucks.).

Achievements and Performance

The Association does not engage in any public fundraising, being funded privately by donations from adherents of the Grail Message who also wish to support financially the public benefit activities of the Grail Movement in the UK and Ireland.

Financial Review

During the year ended 30th September 2024, Book sales receipts totaled £2,379, supplied from existing stocks. Donations from individuals for the Association's general purposes totalled £6,572, along wih donations on special trust for Grail Festivals, and for local devotional activities totalled £28,510.

Payments for operating costs totalled £41,288, including £15,275 for the upkeep of premises and £2,368 for the costs of holding the Grail Festival celebrated in the year and for devotional activities in the local Circles. Net payments in unrestricted funds were £16,006 offset by Net receipts of £13,235 of restricted funds, added to the charity's cash reserves of £58,132.

[redacted]

Chair of Trustees
30th September 2024

Independent examination report

for the period ended 30th September 2024

Respective responsibilities of trustees

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.

Independent examiner's statement

1-Basis of independent examiner's statement

My examination is being 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.

2-Independent examiner's statement

During my examination, no matter has come to my attention.

- which gives me reasonable cause to believe that in any material respect the requirements:
  (1) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  (2) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

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[redacted]
Omer Adam Finance Scotland Ltd
Member Firm of ACCA
272 Bath Street Glasgow
G2 4JR
Email: glasgow@omeradamaccountant.co.uk
Tel: 0141 2123950

Statement of receipts and payments

for the period ended 30th September 2024

Section A Statement of receipts and payments	Unrestricted funds	Restricted funds	Total funds current period	Total funds priot year 30th Sep 2023
	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts				
Donations	6,572	28,510	35,082	62,102
Grants		-	-	68,960
Trading receipts from book sales	2,379		2,379	2,339
Receipts-other charitable activities	1,056		1,056	932
Other receipts-Gift Aid interest	-		-	6
			-	
A1 Sub total	10,007	28,510	38,517	134,339

A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets			-	-
Proceeds from sale of investments			-	-
A2 Sub total	-	-	-	-
Total receipts	10,007	28,510	38,517	134,339

Section A Statement of receipts and payments-continued

A3 Payments				
Booksales orders fulfilment cost paid	6,972	-	6,972	546
Devotional activities: Grail festivals	-	3,665	3,665	2,368
Advertising	-	1,170	1,170	866
Other costs of charitable activities				
Rent and rates	9,997	10,440	20,437	15,892
Telephone and internet	662	-	662	762
Insurance	2,018	-	2,018	573
Travel & subsistence	793	-	793	652
Bank charges	128	-	128	262
Other administrative expenses	-	-	-	883
Governance costs:			-	
Audit / independent examination	300	-	300	136
Preparation of annual accounts	1,116	-	1,116	-
Legal costs	1,001	-	1,001	-
Other	3,026	-	3,026	357
			-	-
A3 Sub total	26,013	15,275	41,288	23,297

A4 Payments relating to asset and investment movements				
Capital Expenditure on Grail centre premises		-	-	112,675
Peety cash float utilised in year			-	198
A4 Sub total	-	-	-	112,873
Total payments	26,013	15,275	41,288	136,170
Net receipts / (payments)	(16,006)	13,235	(2,771)	(1,831)

Surplus / (deficit) for year	(16,006)	13,235	(2,771)	(1,831)

Statement of balances

for the period ended 30th September 2024

Section B- Statement of balances

Cash and bank

Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash and bank balances at start of year	47,415	58,993	(48,276)		58,132	59,963
Surplus / (deficit) shown on receipts and payments account	(16,006)	13,235	-		(2,771)	(1,831)
					-	
					-	
Cash and bank balances at end of year	31,409	72,228	(48,276)	-	55,361	58,132

Other assets

Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
	to nearest £	to nearest £	to nearest £
Expandable endowment		538,280	537,145
Expandable endowment		121,482	121,482
Restricted Income		4,682	5,000
Unrtestricted Income		-	500
Unrtestricted Income		7,906	7,750
Unrtestricted Income		-	198
Total	-	672,350	672,075

Liabilities

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
Audit / independent examination fees	Unrestricted Expenses	900	-
Preparation of annual accounts fees	Unrestricted Expenses	300	-
	Total	1,200	-

Notes to the accounts
for the period ended 30th September 2024

1-Basis of accounting

These accounts have been prepared on a Receipt and payment basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2-Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3-Trustee Remuneration

During the period ended 30th September 2024- No Trustees were either paid any remuneration or re-imbursed for expenses.

4-Other receipts

Gross receipts from other charitable activities			
	Unrestricted funds	Restricted funds	Total current period
	to nearest £	to nearest £	to nearest £
Book sales	2,379	-	2,379
Calendar sales	1,056	-	1,056
			-
Total	3,435	-	3,435

5-Donations

Donations	Unrestricted funds	Restricted funds	Total current period
	to nearest £	to nearest £	to nearest £
Circle Funds from Santander		3,167	**3,167**
[redacted]		2,400	**2,400**
[redacted]		1,850	**1,850**
[redacted]		1,350	**1,350**
[redacted]		1,320	**1,320**
[redacted]		1,200	**1,200**
[redacted]		1,160	**1,160**
[redacted]		1,000	**1,000**
[redacted]		1,000	**1,000**
[redacted]		**960**	**960**
[redacted]		**825**	**825**
[redacted]		**800**	**800**
[redacted]		**650**	**650**
[redacted]		**600**	**600**
[redacted]		**560**	**560**
Other various donations		**9,668**	**9,668**
Grail Activity Fund	**1,500**		**1,500**
[redacted]	**1,400**		**1,400**
[redacted]	**727**		**727**
Other various donations	**2,945**		**2,945**
			-
Total	**6,572**	**28,510**	**35,082**

6-Governance cost

	Unrestricted funds	Restricted funds	Total current period
	to nearest £	to nearest £	to nearest £
Audit / independent examination fees	**900**	**-**	**900**
Preparation of annual accounts fees	**300**	**-**	**300**
Total	**1,200**	**-**	**1,200**

Independent examination report
for the period ended 30th September 2024

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