

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Christian Assemblies Serving Effectively

Registered charity number

SC SCO29837

On the accounts of the charity for the period

Period start date

Day Month Year
1st April 2024 to

Period end date

Day Month Year
31st March 2025

Set out on pages

12

(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**:

Name:

Date:

13/10/2025

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

ACCA

Address:

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

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year

Reference and administration details

Charity name Christian Assemblies Serving Effectively

Other names charity is known by CASE

Registered charity number SC 029837

Charity's principal address [REDACTED]

Postcode FK9 4EF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	Trustee		
2	[REDACTED]	Trustee		
3	[REDACTED]	Trustee		
4	[REDACTED]	Trustee		
5	[REDACTED]	Trustee		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

The appointment of a Trustee is at the discretion of the existing Trustees

There were no changes during the year

Objectives and activities

Charitable purposes

The main activity of the charity was fund raising for those who proclaim the gospel in Christian service in the UK and overseas

This was achieved from the surplus generated from a shop in Kilmarnock

CASE provides financial support to those who seek to relieve poverty advance education and give medical care.

Summary of the main activities in relation to these objects

During the year CASE supported the work that was compatible with the purpose of the Trust

This included the work of Glasgow City Mission, Broken Chains Ayr Eagles Wings, Wheels in Motion and Glasgow Street Aid as well as work in Romania

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

thanks to the diligent work and local support of donations in the shop in Kilmarnock we enjoyed another excellent year of fund raising . There was a small down turn in turnover but with expense well contained a good surplus was made for distribution to needy causes

Financial review

Brief statement of the charity's policy on reserves

The Trustees do not consider it appropriate to hold reserves and all funds are available for distribution

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*



Full name(s)



Position (e.g. Chair)

TRUSTEE

Date

18 Oct 2025

Christian Assemblies Serving Effectively CASE

SC 29837



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2024		31st	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					675	140
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					63,621	6,412
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					33	53
					-	
A1 Sub total	-	-	-	-	64,229	6,605
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	64,229	6,605
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					23,592	28,217
Investment management costs					-	
Payments relating directly to charitable activities					32,000	31,526
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	-	-	-	-	55,592	59,743
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	55,592	59,743
Net receipts / (payments)	-	-	-	-	8,531	7,862
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	8,531	7,862

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year					67,972	59,637
	Surplus / (deficit) shown on receipts and payments account					8,631	7,862
						-	
						-	
	Cash and bank balances at end of year	-	-	-	-	76,603	67,499
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval



4 10 25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					32,000	31,526
					-	
					-	
					-	
Total	-	-	-	-	32,000	31,526
	-	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	reference error	reference error

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					675	140
Legacies					-	
Grants						
Receipts from fundraising activities					33	53
Gross trading receipts					63,521	67,412
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	64,229	67,605
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	64,229	67,605
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					23,592	28,217
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					32,000	31,526
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					6	
					-	
Sub total	-	-	-	-	55,598	59,743
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	55,598	59,743
					cross ref error	
Net receipts / (payments)	-	-	-	-	8,631	7,862
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	8,631	7,862
					cross ref error	

Nature and purpose of funds

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Christian Assemblies Serving Effectively CASE

SC 29837

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund: 1. enter name of fund below	Restricted fund: 2. enter name of fund below	Restricted fund: 3. enter name of fund below	Restricted fund: 4. enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						