

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Embassy of the Word of God					
Registered charity number		SC039223					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	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*]						
	<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper 						
Signed**:				Date:	29/11/2025		
Name:							
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

Embassy of the Word of God

SC039223



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	106 064				106 064	112 907
Legacies					-	
Grants	24 542				24 542	28 214
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		2 378			2 378	2 025
					-	
A1 Sub total	130 606	2 378	-	-	132 984	143 146
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	130 606	2 378	-	-	132 984	143 146
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	119 318				119 318	130 110
Grants and donations	8 392				8 392	10 610
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	127 710	-	-	-	127 710	140 720
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	127 710	-	-	-	127 710	140 720
Net receipts / (payments)	2 896	2 378	-	-	5 274	2 426
A5 Transfers to / (from) funds	(19 000)	19 000			-	
Surplus / (deficit) for year	(16 104)	21 378	-	-	5 274	2 426

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	22 282	164 770			187 052	184 626
	Surplus / (deficit) shown on receipts and payments account	(16 104)	21 378			5 274	2 426
						-	
						-	
	Cash and bank balances at end of year	6 178	186 148	-	-	192 326	187 052
	(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

			15.12.2025

Section C Notes to the Accounts

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

The unrestricted funds are free will givings from members of the church in the form of offering, tithes, donations, etc. The purpose of the fund is to finance the day-to-day administration of the charity in the propagation of the word of God. The restricted funds are also free will givings from members of the church in the form of offerings, tithe, donations, pledges and gift aid. The purpose of the fund is to help finance church projects for example, welfare and purchases of fixed assets. It also acts as our savings towards the acquisition of our own church building.

C2 Grants

Type of activity or project supported	Number of grants made	£
Missions in support of propagating the Gospel	10	2 500
Missions in support of propagating the Gospel	1	500
Missions in support of propagating the Gospel	1	2 500
Missions in support of propagating the Gospel	1	1 500
Missions in support of propagating the Gospel	2	1 392
Total		8 392

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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Embassy of the Word of God

SC039223

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 £
Offering	20 226				20 226	20 261
Tithe	66 874				66 874	70 915
Pledge	7 464				7 464	10 131
Welfare	11 500				11 500	11 600
Total	106 064	-	-	-	106 064	112 907

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gift Aid	24 542		24 542	28 214
			-	
			-	
			-	
Total	24 542	-	24 542	28 214

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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 £
Bank interest		2 378			2 378	2 025
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	2 378	-	-	2 378	2 025

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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 £
Transport/Fuel	5 120				5 120	8 820
Insurance	1 430				1 430	2 350
Rent/accommodation	18 344				18 344	22 433
Printing /stationery	3 330				3 330	3 377
Tithe	7 247				7 247	5 151
Meals/Refreshment	8 866				8 866	9 944
Stipend	35 600				35 600	31 965
Gas/Electricity/Council Tax	6 530				6 530	4 832
Repairs/Decoration	8 777				8 777	2 723
Welfare	9 650				9 650	17 745
Phones/Internet services	6 143				6 143	7 556
Communion /Cleaning	3 424				3 424	1 404
Equipment and other assets					-	8 650
Imprest	300				300	300
Missions					-	10 610
Legal fees/visa/acc fee	3 300				3 300	2 084
Card machine charge	1 257				1 257	776
Tax on bank interest					-	
Total	119 318	-	-	-	119 318	140 720

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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	106 064				106 064	112 907
Legacies					-	
Grants	24 542				24 542	28 214
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	130 606	-	-	-	130 606	141 121
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	130 606	-	-	-	130 606	141 121
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	119 318				119 318	130 110
Grants and donations	8 392				8 392	10 610
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	127 710	-	-	-	127 710	140 720
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	127 710	-	-	-	127 710	140 720
Net receipts / (payments)	2 896	-	-	-	2 896	401
Transfers to / (from) funds	(19 000)				(19 000)	21 000
Surplus / (deficit) for year	(16 104)	-	-	-	(16 104)	21 401

Nature and purpose of funds

This fund is free will givings from members of the church in the form of offerings, tithes, pledges, etc. The purpose of the fund is to finance the day-to-day administration of the charity in the propogation of the word of God.

Embassy of the Word of God

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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	2 378				2 378	2 025
Sub total	2 378	-	-	-	2 378	2 025
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2 378	-	-	-	2 378	2 025
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)	2 378	-	-	-	2 378	2 025
Transfers to / (from) funds	19 000				19 000	(21 000)
Surplus / (deficit) for year	21 378	-	-	-	21 378	(18 975)

Nature and purpose of funds

This fund is free will givings from members of the church in the form of offerings, tithes, pledges, etc. The purpose of the fund is to finance significant projects, such as buying our own church property as our permanent place of worship.

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Embassy of the Word of God (Edinburgh)
Other names charity is known by	
Registered charity number	SC039223
Charity's principal address	

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

	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3		01/12/2025	
4			
5			
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

The Embassy of the Word of God is a Charitable unincorporated association, and our purpose and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

The trustees are appointed by the Senior Pastor of the Church to act in the interest of the Trust. They serve for a minimum period of a year after which they are either reappointed or replaced by others.

Objectives and activities

Charitable purposes

The purpose of the charity is to advance Christianity in order to glorify God and manifest His character.

Summary of the main activities in relation to these objects

In the past 12 month we have continued with our weekly Sunday and Mid-week services to further the vision of the Embassy of the word of God (Edinburgh) which is to send the healing grace to our generation through the preaching of the word of God. Through these services we have been able to reach out to the university student group and have offered them various support through mentorship, buddying them with those who have graduated from similar academic disciplines. Also, through our welfare department we have supported some students with material help. In the past 12 months we also managed to reach out to communities in Corstorphine and Drumbrae (Edinburgh) offering them opportunities to be involved in the activities of the church.

APPENDIX 1

Achievements and performance

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

During the past year the charity received £132,984. Part of this has been saved with the rest being used to pay rent, bills, organising programmes and supporting members as outlined in our annual account. Particularly, we gave out honoraria to guest ministers who we invited for our special programmes throughout the year. Monies were also given out to members who were in need and others who dedicated their babies, married during the year. The church also provided financial support to bereaved families. Unfortunately, during the year the church lost our lead Drummer and took a considerable amount of resources to support the funeral and burial. Also, we also used some of our funds as humanitarian aid/assistance to support other churches and missionaries in Africa and India in their work with children and the elderly. This aid was set out in the payment account section as tithes. Overall, expenditure for the year was £127,710.

During the past year, we had to relocate to a new place of worship, and this resulted in spending considerable amount of money in removing things from our old property to a new one. We also used funds to ensure that the new place is ready for our worship services.

Also, during the past year we organised evangelism programmes and provided healing and counselling support for the people of Corstorphine and its environs. As a result of our ongoing online activities, we have invested substantially in equipment and subscribed to various online services to broadcast our services to many both in the UK and globally.

We have continued Our Life Classes training programmes during the year for the community and have extended it to the larger community of Edinburgh and Glasgow through an Edinburgh-based Christian radio station called Heartsong Christian Radio.

As part of the yearly programmes of our Men/Women Ministries we arranged various educational programmes online to help empower the men and women in the church and the people in our communities on life issues. Through our children ministry we also organised programmes for the children in the community. These were done through summer camps and children's day activities which were patronised by the children in the community as well as those in the church.

Financial review

Brief statement of the charity's policy on reserves

We are still saving towards acquiring a property for a permanent place of worship.

Details of any deficit	N/A
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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	15/12/2025	