

Emmanuel Evangelical Church in Scotland

SC048401

Receipts and payments accounts

For 01 APRIL 2024 31 March 2025
from to

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						
Tithe and offering	28,624				28,624	28,278
Gift Aid	-					8,647
Grants					-	-
Receipts from fundraising activities	-				-	25,086
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	28,624	-	-	-	28,624	62,011
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	28,624	-	-	-	28,624	62,011
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	12,672				12,672	4,166
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs	-				-	-
Other					-	900
					-	-
A3 Sub total	12,672	-	-	-	12,672	5,066
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,672	-	-	-	12,672	5,066
Net receipts / (payments)	15,952	-	-	-	15,952	56,945
A5 Transfers to / (from) funds	105,881				105,881	48,936
Surplus / (deficit) for year	121,833	-	-	-	121,833	105,881

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 £
B1 Cash funds	Cash and bank balances at start of year	15,952				15,952
	Surplus / (deficit) shown on receipts and payments account	105,881				105,881
						-
						-
	Cash and bank balances at end of year	121,833	-	-	-	121,833
	(Agree balances with receipts and payments account(s))					

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

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

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

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £
B5 Contingent liabilities			0
		Total	

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

Signature

Print Name

[Redacted Signature]

18/8/25

APPENDIX 3



Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts							
Report to the trustees/members of	Charity name	Fighting Blindness in Ethiopia							
Registered charity number		SC040437							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year	Period end date
		01	04	2024		31	03	2025	
Set out on pages									
Respective responsibilities of trustees and examiner	<p>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. 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.</p>								
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <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 understanding of the accounts to be reached. 								
Signed						Date:	16 August 2025		
Name									
Relevant professional qualification(s) or body (if any)									
Address									