THE EMMAUS ROAD TRUST

Report and accounts
For the year ended

31 March 2025

Charity Number: SC026006

Report & Accounts
For the year ended 31 March 2025

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CHARITY INFORMATION

Registered Charity Number: SCO26006

Trustees: [redacted]

Secretary:

Treasurer:

Independent Examiner:

Bankers: Bank of Scotland, Inverness

Aims and Objectives:
The advancement of the Christian religion through the support of Christian missionary activities throughout the world with such support including, in particular, the provision of financial and other forms of assistance for the translation, publication and distribution of Christian literature.

Trustees' Report

For the year ended 31 March 2025

Constitution

The Trust's objectives and rules are contained in its Trust Deed dated 17 February 1997

[redacted]

The Trustees are appointed with the approval of a majority of the Trustees meeting together.

Objects and Activities

The main purpose of the Trust is the production and distribution of Christian literature, in such a way as to encourage and strengthen indigenous publishing ministries. During the year the Trust's objectives were pursued through the awarding of publishing grants to independent publishers and writers in the countries listed below. On occasion, humanitarian ministries operated by partner publishers were also supported, particularly in the provision of local language Christian literature.

Summary of Activities and Beneficiaries

- Relationships of encouragement and mentoring with 24 indigenous publishers were sustained.
- 7 indigenous publishing ministries were supported financially, and 1 publishing professional was supported personally (in Bangladesh).
- 6 Mentoring and supervisory visits were made to publishing and writing colleagues in **Uzbekistan, Kazakhstan, Ethiopia, Mexico, Greece and Romania.**
- 16 heart language book publishing projects were sponsored in whole or in part.
- Support was provided for 5 authors for writing in the Greek, Turkish, Zokam, and Russian languages.
- Republication funding for 3 of the Gospels (Matthew, Luke, John) was sponsored in the Rohingya language for refugees in Bangladesh. This was undertaken by our Bangladeshi publishing friends who have been providing teaching and pastoral care for the local Rohingya Christian community in the refugee camps.
- Support was given for the running of several Childrens' Gospel camps in Central Asia, through the ministry of Salim Dosov.
- Humanitarian support was provided for an associated ministry operated by our partner publishers in Bangladesh for Rohingya Christian refugees. Christian literature was provided for the small Rohingya Christian community contained in the refugee camps.
- Support was given for Damaris House in Athens, a safe house and rehabilitation centre for sex trafficked women.

[redacted]

Trustee Remuneration and expenses

During the year [redacted] a trustee of the Charity, received a salary of £6,390 (Gross) (2024 £6,390). Travel costs of £0 (2024 £0) were reimbursed during the year. The payment of remuneration is permitted in the Trust Deed in accordance with section 67 of the Charities and Trustee Investment (Scotland) Act 2005.

Financial Information

There was a surplus of unrestricted funds of £7,028.54 and a deficit of restricted funds of £6,318.26 giving an overall surplus for the year of £710.28. Details are given in the accounts.

Taxation

The Trust is recognised as a charity by the Inland Revenue and there is therefore no liability to taxation on any of its income.

This report was approved by the Trustees on 6 Nov '25 and signed on their behalf by:

[redacted]

Independent Examiner's Report
To the Trustees of The Emmaus Road Trust
For the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 8.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's committee consider that the audit requirements 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 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 view given by these accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
    a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    b) 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 [redacted]

[redacted]

Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date ....

Receipts and Payments Account

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £ (Note 1)	**Total 2024/25 £**	**Total 2023/24 £**
RECEIPTS					
Donations	30,466.08	22,962.39	23,164.75	**76,593.22**	**41,418.01**
Income tax recovered	3,140.05	-	-	**3,140.05**	**8,864.57**
Bank Interest & Investment income	3,652.01	-	-	**3,652.01**	**3,891.04**
	37,258.14	**22,962.39**	**23,164.75**	**83,385.28**	**54,173.62**
PAYMENTS					
CHARITABLE PAYMENTS & ACTIVITIES:					
Grants awarded:					
• Bangladesh (Bengali & Rohingya)	3,473.80	2,700.00	-	**6,173.80**	**7,977.70**
• Ethiopia (Amharic, Oromiffa)	2,222.67	330.00	-	**2,552.67**	-
• Greece	2,843.66	600.00	-	**3,443.66**	**1,339.50**
• Mongolian language	2,486.58	100.00	-	**2,586.58**	**985.46**
• Nepalese	2,005.29	-	-	**2,005.29**	-
• Pakistani	-	-	-	-	**1,015.00**
• Polish	-	-	-	-	**1,015.00**
• Russian language writing projects	3,417.23	9,732.39	-	**13,149.62**	-
• Serbian	-	11,341.37	-	**11,341.37**	-
• Turkish	2,500.00	-	-	**2,500.00**	**2,000.00**
• Central Asian Childrens' camps	3,250.00	-	-	**3,250.00**	
• Vietnamese	-	-	-	-	**4,461.78**
• Zokam language writing projects	523.11	4,476.89	-	**5,000.00**	**4,273.11**
• Student support	-	-	-	-	**500.00**
Training provided to publishers	3,195.00	-	-	**3,195.00**	**3,195.00**
Post, stationery & newsletters	462.27	-	-	**462.27**	**386.05**
Salaries (Tax & NI)	3,195.00	-	-	**3,195.00**	**3,195.00**
Office & equipment rent and costs	654.99	-	-	**654.99**	**668.96**
Travel	-	-	-	-	**3,079.97**
	30,229.60	**29,280.65**	-	**59,510.25**	**35,607.53**
GOVERNANCE COSTS – Accountancy	-	-	-	-	360.00
TOTAL RESOURCES EXPENDED	**30,229.60**	**29,280.65**	-	**59,510.25**	**35,967.53**
Surplus / Deficit for year	7,028.54	-6,318.26	23,164.75	**23,875.03**	**18,206.09**
Balance at 1 April 2024	5,415.62	38,191.35	146,284.93	**189,891.90**	**171,685.81**
Balance at 31 March 2025	**12,444.16**	**31,872.79**	**169,449.68**	**213,766.93**	**189,891.90**

Signed: [redacted] / da[redacted] .... 6 Nov '25

Statement of Balances

As at 31 March 2025

	2025	2024
	£	£
Investments (note 1)	**169,450**	**146,285**
BANK		
Bank of Scotland Treasurer's account	**44,317**	**43,607**
	213,767	**189,892**
FUNDS		
Restricted	31,873	38,191
Unrestricted	12,444	5,416
Expendable endowment	169,450	146,285
	213,767	**189,892**

Signed:
[redacted] / date [redacted] .... 6 Nov '25

Notes to the accounts for year ended 31 March 2025

Accounting Policies:
The accounts have been prepared under the historical cost convention and in accordance with the recommendations of "Accounting and Reporting for Charities – Statement of Recommended Practice" (revised 2005).

Basis of accounting:
Income and expenditure have been accounted for on a receipts and payments basis.

Note 1.
A gift of 6,100 shares in Allianz Technology Trust was received on 14 June 2024 at a value per share of £3.7975 (£23,164.75 total). This is to be treated as an expendable endowment fund.

Funds:
Restricted funds represent donations received in respect of specific projects which are within the boundaries of the charity's objectives as detailed on page 4.

Fund	Opening Balance	Income	Expenditure	Closing balance
Bangladesh (Bengali & Rohingya)	0.00	2,700.00	2,700.00	0.00
Portuguese	1,500.00	0.00	0.00	1,500.00
Cambodian	858.00	0.00	0.00	858.00
Ethiopian languages	0.00	330.00	330.00	0.00
Greece	0.00	600.00	600.00	0.00
Central Asian languages	4,275.00	0.00	0.00	4,275.00
Latvian/Estonian	600.00	0.00	0.00	600.00
Mongolian	0.00	100.00	100.00	0.00
Russian language writing projects	0.00	9,732.39	9,732.39	0.00
Serbian	16,904.88	7,000.00	11,341.37	12,563.51
Thailand	150.00	0.00	0.00	150.00
Tonga	30.00	0.00	0.00	30.00
Ukraine	894.76	0.00	0.00	894.76
Zokam and Myanmar language writing projects	1,976.89	2,500.00	4,476.89	0.00
Other/Particular titles	11,001.52	0.00	0.00	11,001.52
TOTAL	**38,191.05**	**22,962.39**	**29,280.62**	**31,872.79**

Signed:
[redacted] / date [redacted] 6 Nov '25