Empart

Report and Accounts
Year ended 31 December 2025

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EMPART

also known as EMPART UK

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2025

ADDRESS FOR CORRESPONDENCE	63 Townsend Crescent Morpeth Northumberland NE61 2XT
GOVERNING DOCUMENT	Constitution dated 25 August 2015 as amended 7 April 2021
CHARITY REGISTRATION NUMBER	1163285
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Rachel Gill Stefan Hofer Walter Philip Turner (resigned 2 May 2025) Justin Vince (appointed 20 June 2025)
NAMES OF ADVISERS EG BANKERS	NatWest Bank plc
INDEPENDENT EXAMINER	Lisa Darby FCA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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EMPART

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Objects of the charity

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;

b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.

c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;

d) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

a) Empart continued with the monthly online prayer community, and also provided a quarterly guide, to encourage Partners in their support of the work

b) We continued to focus on direct mail campaigns, where we were able to communicate specific activities in South Asia with our partners.

c) Two of our trustees visited the work in partner countries bringing back first-hand reports regarding the progress of projects supported by our UK partners.

d) Team members and ambassadors spoke about the work in Asia across England and Scotland, helping to develop relationships both with the leadership and with some members of the churches.

e) The Empart UK office was moved from rented premises to a rent-free location in order to reduce costs and administration processes have been rationalised to make them more efficient, releasing more time for engaging with partners.

f) We have engaged with a new financial institution, Convera, to ensure that future financial transfers are able to proceed as required.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income increased by £1,233, to £57,429 and expenditure decreased slightly to £7,077. As a result, the cash held by the charity increased by £50,351 to £119,228 of which £67,905 is unrestricted and can be used for any charitable purpose.

At the end of the financial year, the trustees had committed £93,466 of grant payments but had not yet been able to transfer these yet for administrative reasons. This was resolved in early 2026 and £36,000 was transferred in February 2026 and a further £35,000 is anticipated to be transferred in September 2026.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £5,000 which equates to about 6 months of unrestricted expenditure so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity held unrestricted cash of £67,905 and is therefore complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by the UK Operations Director and the UK Country Leader. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Rachel Eve Gill

Rachel Eve Gill (Sep 14, 2026 13:41:13 GMT+1)

……..

RACHEL GILL

Date: Sep 14, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

EMPART

I report to the trustees on my examination of the accounts of Empart ('the charity') for the year ended 31 December 2025 on pages 6 to 9 following.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lisa Darby
Lisa Darby (Sep 14, 2026 14:43:25 GMT+1)

Lisa Darby FCA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Sep 14, 2026

EMPART

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds: General Funds £	Unrestricted Funds: Designated Funds £	Restricted Funds £	2025 £	2024 £
Income receipts						
Donations		29,733	1,200	22,402	53,334	49,489
Gift aid receipts		2,490	-	740	3,231	5,839
Interest		864	-	-	864	868
Total receipts		33,087	1,200	23,142	57,429	56,196
Payments						
Payments in relation to charitable activities undertaken directly	2	7,077	-	-	7,077	8,293
Grants paid in relation to charitable activities undertaken by others	3	-	-	-	-	1,499
Total payments		7,077	-	-	7,077	9,792
Net of receipts / (payments) before transfers		26,009	1,200	23,142	50,351	46,404
Transfers between funds	4	-	-	-	-	-
Net movement in funds		26,009	1,200	23,142	50,351	46,404
Cash funds as at last year end		16,074	24,622	28,181	68,877	22,473
Cash funds at this year end	A	42,083	25,822	51,323	119,228	68,877

The notes on pages 7 - 8 form part of these accounts.

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STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds: General funds £	Unrestricted Funds: Designated funds £	Restricted funds £	2025 £	2024 £
A Cash funds						
Cash at bank with immediate access		41,332	25,822	51,323	118,476	21,019
Notice deposits		722	-	-	722	47,829
Petty cash		30	-	-	30	30
		42,083	**25,822**	**51,323**	**119,228**	**68,877**
B Other monetary assets						
Gift aid due to charity		3,412		1,901	5,313	4,738
		3,412	**-**	**1,901**	**5,313**	**4,738**
C Liabilities						
Other creditors		2,184	-	-	2,184	-
Fee for Independent Examination		1,140	-	-	1,140	1,140
Grant commitments		37,083	25,822	30,561	93,466	42,842
Total		40,407	25,822	30,561	96,790	43,982

D Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Rachel Eve Gill

Rachel Eve Gill (Sep 14, 2026 13:41:13 GMT+1)

RACHEL GILL

Date: Sep 14, 2026

The notes on pages 7 - 8 form part of these accounts.

EMPART

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. As the charity's income is less than £250,000, it has now taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 5 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Payments in relation to charitable activities undertaken directly

	Unrestricted Funds				
	General funds	Designated funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Premises	2,292	-	-	2,292	2,206
Communications and IT	861	-	-	861	685
Travel	1,556	-	-	1,556	268
Insurance	280	-	-	280	280
Fundraising costs	148	-	-	148	2,204
Independent examination	1,140	-	-	1,140	1,350
Office costs	801	-	-	801	1,299
	7,077	-	-	7,077	8,293

3 Grants paid in relation to charitable activities undertaken by others

Organisations working in line with the charity's objects	-	-	-	-	1,499
	-	-	-	-	1,499

4 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	16,074	33,087	(7,077)	-	42,083
Designated funds					
Where its needed most	24,622	1,200	-	-	25,822
	24,622	1,200	-	-	25,822
Restricted funds					
Field workers	15,382	13,715	-	-	29,097
Work amongst wommen	735	810	-	-	1,545
Schools / education	2,780	1,375	-	-	4,155
Training centres	7,818	7,242	-	-	15,060
Field country	1,466	-	-	-	1,466
	28,181	23,142	-	-	51,323
Total funds	68,877	57,429	(7,077)	-	119,228

At the end of the financial year, the trustees had committed £93,466 (2024: £42,842) of grant payments, but had not yet been able to transfer these yet for administrative reasons.

4 Movement of funds

Where its needed most: This fund allows the trustees to direct funding to the supported projects that have a shortfall in funding.

Field workers fund: This fund provides wages for new graduates from our trainee programmes in the field country until they are able to establish their own income

Work amongs women fund: This fund provides wages for new graduates from our trainee programmes in the field country until they are able to establish their

Field workers fund: This fund provides support for a specific focus on the well being of women on the field, particularly health, personal care and social mobility

Schools/education fund: This fund finances teacher training colleges and more recently, nurse training colleges

Training centres fund: This fund supports training centres for discipleship and community outreach

Field country fund: This fund provides support for Empart projects based on a trustee decision as to where is needed most.

Empart (1163285): Final Accounts 2025

Final Audit Report 2026-09-14

Created:	2026-09-07
By:	Matthew Reilly (matthew.reilly@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZRr1FCix91is2SInK2vc-qPmWkXWAbK3

"Empart (1163285): Final Accounts 2025" History

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2026-09-07 - 3:15:37 PM GMT

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2026-09-07 - 3:18:18 PM GMT

Email viewed by rachel.g@empart.org
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Signer rachel.g@empart.org entered name at signing as Rachel Eve Gill
2026-09-14 - 12:41:11 PM GMT

Document e-signed by Rachel Eve Gill (rachel.g@empart.org)
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