

Company Registration Number: NI628845
Charity Number: NIC102143



The Emmanuel Churches Trust

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial period ended 31 August 2025

Daly Park & Company Ltd
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Craigavon
County Armagh
BT66 6AS
Northern Ireland

The Emmanuel Churches Trust
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TRUSTEES' AND OTHER INFORMATION

Trustees	Alan John Emerson Warwick McCullough Jonathan Andrew Beggs Colin Maccorkell Heather McDowell Timothy Parks Richard Preston
Company Secretary	Joanne Briggs
Charity Number in Northern Ireland	NIC102143
Company Registration Number	NI628845
Registered Office	23a Castle Lane Lurgan Co. Armagh BT67 9BD Northern Ireland
Principal Address	23a Castle Lane Lurgan Craigavon Co. Armagh BT67 9BD Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Statutory Auditors 4 Carnegie Street Lurgan Craigavon County Armagh BT66 6AS Northern Ireland
Principal Bankers	Allied Irish Bank 18-20 Scotch Street Dungannon Co. Tyrone BT70 1AR Northern Ireland

The Emmanuel Churches Trust
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial period ended 31 August 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial period ended 31 August 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Emmanuel Churches Trust present a summary of its purpose, governance, activities, achievements and finances for the financial period 31 August 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission statement

The Churches Trust is established for the benefit of the public in Northern Ireland and in any other part of the world, the Churches Trust's objects are specifically restricted to the following :

- The advancement of the Evangelical Christian Faith in accordance with the Doctrinal Basis of Faith in particular but not exclusively by public worship services, prayer meetings, bible studies, bible teaching, pastoral care, education, missionary and outreach work and in such other charitable means as the Trustees may from time to time think fit;
- The advancement of education, citizenship, community development, health, and the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage by any charitable means as the Trustees shall consider appropriate;
- To advance any other exclusively charitable purpose according to the law of Northern Ireland as the Trustees may, from time to time, decide.

Governance

Our Board of Directors have met regularly and have undertaken a full programme of board strategic and governance activity throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. Conflicts of Interest during board meetings are managed as per our agreed policy. There are no related parties or significant interest to be noted. Apart from one Lead Pastor, Directors are unpaid and are not remunerated for their trusteeship. New Directors are recruited as per the Memorandum and Articles of Association.

A review of the Articles of Association occurred during the year which amended the charitable objects to better describe the charitable work of Emmanuel Church Lurgan Trust and to improve the governance arrangements of the Company. During the year, the Board of Directors conducted a due diligence review regarding merging with Emmanuel Portadown (ECF Trust). This decision was made after careful consideration by both boards of trustees, ensuring alignment of our governance arrangements to better reflect the one vision, mission and operations of the churches as we work closely together across the City of Craigavon to fulfil our vision. We believe this will allow the Board to function more effectively, ensuring the governance of both churches is fully aligned and to have consistent methods in place for managing finances, employing staff, overseeing health & safety and all the other key operational aspects in both of our churches. The Board approved the merger, with effect from 31st August 2025, with all assets, undertakings, operations and liabilities of ECF Trust transferred to The Emmanuel Church Lurgan Trust on this date. Our financial year was also changed to align with this merger and to bring consistency with our operational planning and budgets. Moving forward, our trustee merged board will include representatives from both churches, ensuring continuity, local input and shared expertise. Now that the merger is complete, the Board of Directors have also changed the name of the legal entity to 'The Emmanuel Churches Trust' on 3rd November 2025 and will update both Companies House and Charity Commission for Northern Ireland accordingly.

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Summary of Activities

Church Community

The primary gathering point for our church community is a Sunday morning with around 700 adults gathering across 2 services. A key element of creating space for our church family is between these services over tea, coffee and snacks.

We continue to gather on the first Sunday evening of each month for our 'Seek First' worship space and meet bi-weekly for prayer on a Wednesday night. On these nights we join our Portadown Church.

We have continued in our primary calling of discipleship, while continuing to dedicate babies, baptise believers, marry and bury people. Endeavouring to do all of these in a context of love, dignity and family. During the year, we launched women's ministries – 'Woven; which meets monthly for connection and encouragement and 'EmpowHer' which meets 3 times per year, often with a guest speaker.

We continually endeavour to engage with our wider community demonstrating the love of God in words and actions. At Easter time and in the summer, we blessed the local community with gifts around doors and organised community events and community fun days. As well as these key events, we also have developed weekly Café drop-ins in Mournview and Shalom.

Our Alpha programme was delivered From January to April, culminating with a special Easter Outreach event with Gram Seed as a speaker. An alpha programme was also delivered in the local prison as part of our ongoing weekly visits for connection and pastoral support.

Life groups

With the larger numbers of people gathering on Sundays, Life groups are a key way for us to be able to connect in smaller numbers and allow people to build intentional relationships. An African proverb says, *"If you want to go fast, go alone. If you want to go far, go together"*

Around a third of our church members are engaged with life group, with a hope of seeing this increase in the future.

Pastoral Care

As a church, we desire to have a robust pastoral care system, which ensures that people are cared for thoroughly. We have a staff member to coordinate and oversee these processes specifically, while our pastors and volunteer pastoral care team outwork everything on the ground. Life groups (mentioned in the section above) provide a primary form of pastoral care, with group leaders able to feedback information to church leadership, of issues or difficulties which have arisen in the lives of those connected to their groups.

Wider Church Networks

We also facilitate a partnership network for around 20 churches in connection with Tobar. This provides mutual encouragement, support and learning. Throughout the year, it has been a delight to host 'Tobar family nights' and we look forward to our annual conference in October. Alongside this we also partner with other churches to host a Christian festival, Nua, for around 1200 people across Ireland as a place to worship, learn and encounter. This year's festival in June, saw growth across all ages and programmes, with new church families attending, as we came together with a unified desire to seek God for a fresh outpouring of his Holy Spirit on the island of Ireland. Planning for next year has already commenced with hopes to develop a dedicated youth festival within the larger festival.

Kids

Week on week we have routine programmes that run consisting of:

5 Sunday Environments for 15months – 11 years olds, that have an average of 130 collectively each Sunday and 110 different volunteers involved on a rota basis.

Kids Drop In, that offers a safe, fun and nurturing space to get homework done. We have between 12-15 who attend weekly from a range of different schools.

Shalom Kids Club, an outreach initiative happening in North Lurgan.

Tiny Tots, Carers & Preschools group, With an average attendance of 30 adults & 45 kids, with most parents/carers attending Tiny Tots only having a connection to Emmanuel Church through this ministry. We continue to see an increase of people from many different nationalities.

Quest and Impact for children in P1 - P7 which runs every Friday night. With 80 children attending each week it is easy to say, Friday nights are the highlights of the week for many children & leaders alike. We are so thankful for the dedicated team of 15 leaders who weekly give up their Friday nights to invest in our kids.



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Additionally our P6/7 lifegroup meets bi-weekly which is one of our favourite spaces to meet with each other and God. We were blessed with the most amazing weekend in Kilbroney in May with this group – memories made that will last a lifetime.

Local Schools

It has been wonderful to work closely with some of our local schools Kings Park, Carrick, Dickson Primary schools where we facilitated a number of assemblies during the year. We continue to partner with Aspire & Reach throughout the year by providing mentoring capacity. Transition Week ran for P7's with 7 local primary schools in June.

Family Ministries

Our heart is very much for family. In 2025, 14 babies were born and 9 babies were dedicated into the church family. We have quarterly Saturday mornings with young family to stay & play called 'Mini Morning'. Our Fostering & Adoption Support Group continues to meet every other month - it's been a great space to meet, chat and pray for one another, bringing much encouragement.

Other Events

Easter Kids Week – Joy Story - 95 kids and 40 volunteers.
NUA - 'IONS' - A large team supported a fun packed weekend in June for 400 kids.
Junior Kids Week – July - 35 Nursery/P1 kids.
Shalom & Mournview Kids Weeks – July
Kids Week – August – 90 kids/40 volunteers
Summer Activity Days – 7 different fun days throughout summer.

All of the above has been delivered with reduced staffing capacity during the reporting period. A recruitment procedure in May resulted in a successful appointment with a new member of staff joining the team in autumn 2025.



Youth

Friday night youth



Our theme this year was "Tending the Flame" - focusing on how we can keep the fire and passion for Jesus alive for the long haul. We taught young people about spiritual disciplines to enable them to continue tending to the flames of their hearts. In the last year, over 450 different young people attended and we engaged an average of 170 young people per week.



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Throughout the year, we took the young people on multiple trips including a weekend away to Greenhill YMCA in February. Our weekend was fully booked bringing 115 young people on the residential. It was a fantastic time where young people deepened their relationships with peers and leaders, were free in their worship and had life changing encounters with God.



FUSE Youth

In 2025 Fuse has grown to an average of 35 young people attending per week with 120 different young people in attendance this year. FUSE brought 14 of the older youth away on a residential to Todd's Leap. The residential was a real success, they had so much fun and strengthened our relationship with them. Three leaders were able to share their testimonies in the evening and the kids responded really positively. It has sparked a curiosity and it's moments like these that make it worthwhile and we're believing as we keep showing up, God will reveal his love to these kids and bring breakthrough in their lives. To give these kids an opportunity like this that they wouldn't otherwise have had was such an honour.

Shalom Drop In

This has been amazing for building and developing relationships with young people from North Lurgan, with an averaged 10-12 young people coming along.

Youth Alpha

We have ran the course with 21 classes in Craigavon Senior High, 10 3rd year classes in Lurgan Junior High School and at lunch times in Lurgan College. We have taken an estimated 650 pupils from Lurgan, Craigavon and Portadown through the course this year. Many seeds have been planted, many young people were prayed for and one 16 year old boy gave his life to Jesus. Through the Alpha course we also gave out numerous Bibles to young people who asked for one. The schools have really seen the benefit of the course and have asked us to continue to offer it annually in their schools.

Kingdom Youth

This a space on Sunday mornings for ages 11-14. The young people participate in a programme that is delivered in correspondence with the teaching series in Church but tailored to their age. Kingdom Youth engages roughly 40 young people each week over the two services. We have also ran a youth believing and belonging course for the year 10s who have transitioned into church. As part of the transition we ran Switch up Sunday with close to 50 young people serving and leading in our Sunday service.

Lifegroups

In 2025 we had 60 girls and 40 boys engaging regularly in Lifegroups. Having 100 young people in regular small groups, praying, reading scripture and keeping each other accountable in their faith is really significant and an important part of their discipleship.

Prayer and Pancakes

6 to 7 young people come to church every Monday morning before school from 8:00-9:00am to start their week off in prayer.

Drop in

In 2025 we had 132 different young people attend our Junior and Senior Drop Ins with an average of 40 per week.

Banquet

In 2025 we have had 8 young people who attended Banquet bi-weekly on Sunday nights.

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Summer Activities

In July and August 2025 we had over 200 young people engaging in our summer programme. Fuse, funded by EA Planned Intervention funding, ran a programme, that included activities aimed at promoting peace and combatting anti-social behavior. We went on a tour of Belfast, had a session with the police and also ran some fun trips. We had over 20 young people engage with this programme.



MOVE

We brought 50 young people to the CIY Move summer camp in Co. Kildare. It was an incredible time for our young people where many of them had deep encounters with God, were disciplined in small groups and made lots of new friends with other young Christians from around Ireland. It was a real marker moment for many of our young people.

NUA 2025

We facilitated the youth programme at the NUA Festival alongside Lagan valley Vineyard with the most young people attendance yet. We had over 320 young people across the festival. I would sum up the weekend with the word empowered. There was a powerful time of ministry where young people responded to the call of God on their lives. It felt catalytic for our youth, with many being filled with the Spirit and propelled into a passionate pursuit of Jesus.



in

Glo

In 2025 we ran Easter and Summer Glo. This is an event where the youth groups from the local churches come together to pray, worship, and serve the people of Lurgan together.

Compassion

Over the past year, our programmes have continued to make a meaningful difference in the lives of people across our local community. By combining social, practical, and educational activities, we have created welcoming spaces where participants feel valued, supported, and connected.

Connect Café remains a cornerstone of this work, welcoming up to 60 people every Wednesday morning for coffee, conversation and friendship. During the winter months, monthly hot meals served 40–50 participants, providing nourishment as well as a chance for companionship, particularly for those living alone. The introduction of a Community Advice Advisor, through our partnership with Armagh City, Banbridge and Craigavon Council, has made a

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real difference, giving people access to guidance on housing, debt, and benefits and helping them feel more confident and supported.

Summer trips, including visits to the Ulster Transport Museum, Hollywood, Newcastle, and Portrush, offered participants, many with limited transport options, fun and shared experiences that strengthened connections and created lasting memories.



During this period, Freedom Foods Pantry received a £10,000 grant from Armagh City, Banbridge and Craigavon Council to support the delivery of social supermarkets and wraparound services. This funding allowed us to strengthen our Pantry infrastructure, enhance promotional materials and expand both our food and course provision.

Between January and August, the Pantry recorded 884 visits and welcomed 72 new households.

This sustained, long-term approach to food support enables our staff to work closely with families, helping them achieve improved outcomes and develop the skills needed to better manage household budgets in the future.

Renew has continued to provide practical support, distributing essential clothing items and working alongside referral agencies, hospitals and social work teams to meet urgent needs. A highlight of this work is our annual School Uniform Exchange, which redistributed over 1,700 items of clothing. This not only helped families manage the costs of a busy time of year but also promoted sustainability by keeping these items out of landfill.



Our educational and skills building programmes have also flourished. Sixteen participants took part in *Cooking for Life* and Air Fryer courses, during the reporting period learning practical cooking skills while boosting confidence, self-esteem and social interaction. In June, our new gardening initiative "Bloom" engaged 14 participants in growing from seeds and planting pots and window boxes. The course was oversubscribed, reflecting strong interest, and brought together a diverse group of people who formed new friendships while enjoying the shared satisfaction of growing something together.

Together, these programmes demonstrate our ongoing commitment to supporting the community in practical and meaningful ways. By providing opportunities for social connection, skill development, and personal growth, we are helping people feel included, empowered and inspired. The impact of this work goes beyond the numbers, creating stronger networks, lasting friendships and a more connected, resilient community.



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None of this would be possible without the countless volunteers that give freely of both their time and their prayers and we are truly grateful and indebted to all of those people for all they continue to do.

Financial Review

The Trustees are very satisfied with this set of financial results. The level of increasing income from our congregation in support of our mission continues to surprise and provide us with reassurance as to what we are doing. We continue to focus on our aims and objectives and concentrate our expenditure on those areas that will enhance and meet our objectives both in the short and medium term. Our net deficit of £5,893 before depreciation and the exceptional item underlines the controls and governance in place within our church.

In addition this year, we have now the first steps in our strategic plan which has involved the consolidation of ECF Trust in Portadown into The Emmanuel Churches Trust.

The trustees are continuing to work on updating the charity's reserve policy, and aim to create free unrestricted reserves equating to three months' running costs.

Financial Results

At the end of the financial year the charity has assets of £2,937,285 (2024 - £1,518,735) and liabilities of £280,289 (2024 - £25,512). The net assets of the charity have increased by £1,163,773.

Reference and Administrative details

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Alan John Emerson
Warwick McCullough
Jonathan Andrew Beggs
Colin Maccorkell
Heather McDowell
Timothy Parks
Richard Preston

In accordance with the Articles of Association, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Joanne Briggs

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Emmanuel Churches Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

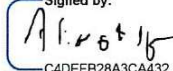
Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

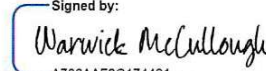
The Auditors

The auditors, Daly Park & Company Ltd, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 2 December 2025 and signed on its behalf by:

Signed by:

CADEFER28A3CA432

Alan John Emerson
Trustee

Signed by:

A706A4F9C174481...

Warwick McCullough
Trustee

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

The trustees, who are also directors of The Emmanuel Churches Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

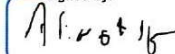
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

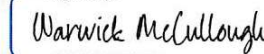
Approved by the Board of Trustees on 2 December 2025 and signed on its behalf by:

Signed by:



Alan John Emerson
Trustee

Signed by:



Warwick McCullough
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of The Emmanuel Churches Trust

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The Emmanuel Churches Trust ('the charity') for the financial period ended 31 August 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Emmanuel Churches Trust

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Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT
to the Members of The Emmanuel Churches Trust
(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ruairi Maginn (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Craigavon
County Armagh
BT66 6AS
Northern Ireland

2 December 2025

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(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Voluntary Income	3.1	1,829,686	14,633	1,844,319	981,578	-	981,578
Activities for generating funds	3.2	49,432	-	49,432	72,870	-	72,870
Investments	3.3	3,223	-	3,223	6,604	-	6,604
Total incoming resources		1,882,341	14,633	1,896,974	1,061,052	-	1,061,052
Resources Expended							
Charitable activities	4.1	720,007	13,194	733,201	1,063,805	-	1,063,805
Net incoming/outgoing resources before transfers		1,162,334	1,439	1,163,773	(2,753)	-	(2,753)
Gross transfers between funds		(21,569)	21,569	-	(26,405)	26,405	-
Net movement in funds for the financial year		1,140,765	23,008	1,163,773	(29,158)	26,405	(2,753)
Reconciliation of funds:							
Total funds beginning of the year	14	1,404,028	89,195	1,493,223	1,433,186	62,790	1,495,976
Total funds at the end of the year		2,544,793	112,203	2,656,996	1,404,028	89,195	1,493,223

The Statement of Financial Activities includes all gains and losses recognised in the financial period / year. All income and expenditure relate to continuing activities.

The Emmanuel Churches Trust

(A company limited by guarantee, not having a share capital)
Company Number: NI628845

BALANCE SHEET

as at 31 August 2025

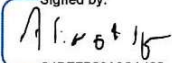
	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	2,564,451	1,221,110
Current Assets			
Debtors	10	26,190	26,775
Cash at bank and in hand	11	346,644	270,850
		372,834	297,625
Creditors: Amounts falling due within one year	12	(280,289)	(25,512)
Net Current Assets		92,545	272,113
Total Assets less Current Liabilities		2,656,996	1,493,223
Funds			
Restricted trust funds		112,203	89,195
Designated funds (Unrestricted)		2,319,451	1,221,110
General fund (unrestricted)		225,342	182,918
Total funds	14	2,656,996	1,493,223

The total unrestricted funds includes a revaluation reserve of £652470 (2024 - £652470)

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 2 December 2025 and signed on its behalf by

Signed by:

 C4DEFB28A3CA432
 Alan John Emerson
 Trustee

Signed by:

 A706AA59C174401
 Warwick McCullough
 Trustee

The Emmanuel Churches Trust
STATEMENT OF CASH FLOWS
for the financial period ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		1,163,773	(2,753)
Adjustments for:			
Exceptional items		(1,214,708)	-
Depreciation		45,042	71,190
Interest receivable and similar income		(3,223)	(6,604)
		<u>(9,116)</u>	<u>61,833</u>
Movements in working capital:			
Movement in debtors		1,215,293	13,276
Movement in creditors		9,856	(31,813)
		<u>1,216,033</u>	<u>43,296</u>
Cash generated from operations			
Cash flows from investing activities			
Interest received		3,223	6,604
Payments to acquire tangible assets		(1,388,383)	(24,992)
		<u>(1,385,160)</u>	<u>(18,388)</u>
Net cash used in investment activities			
Cash flows from financing activities			
New short term loan		245,000	-
Advances from subsidiaries/group companies		(2,164)	(4,012)
		<u>242,836</u>	<u>(4,012)</u>
Net cash generated from/(used in) financing activities			
Net increase in cash and cash equivalents		73,709	20,896
Cash and cash equivalents at the beginning of the year		270,850	249,954
Cash and cash equivalents at the end of the year	11	344,559	270,850

The Emmanuel Churches Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

The Emmanuel Churches Trust is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 23a Castle Lane, Lurgan, Co. Armagh, BT67 9BD, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
Plant and machinery	- 25% Straight line
Fixtures, fittings and equipment	- 25% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

The Emmanuel Churches Trust
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

7. INVESTMENT AND OTHER INCOME		2025	2024	
		£	£	
Bank interest		<u>3,223</u>	<u>6,604</u>	
8. EMPLOYEES AND REMUNERATION				
Number of employees		2025	2024	
The average number of persons employed (including executive trustees) during the financial year was as follows:		Number	Number	
Employees		<u>20</u>	<u>21</u>	
The staff costs comprise:		2025	2024	
		£	£	
Wages and salaries		320,867	445,821	
Pension costs		<u>6,622</u>	<u>8,720</u>	
		<u>327,489</u>	<u>454,541</u>	
9. TANGIBLE FIXED ASSETS				
	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	1,906,049	34,976	155,094	2,096,119
Additions	1,360,013	-	28,370	1,388,383
At 31 August 2025	<u>3,266,062</u>	<u>34,976</u>	<u>183,464</u>	<u>3,484,502</u>
Depreciation				
At 1 January 2025	717,754	34,976	122,279	875,009
Charge for the financial year	41,561	-	3,481	45,042
At 31 August 2025	<u>759,315</u>	<u>34,976</u>	<u>125,760</u>	<u>920,051</u>
Net book value				
At 31 August 2025	<u>2,506,747</u>	<u>-</u>	<u>57,704</u>	<u>2,564,451</u>
At 31 December 2024	<u>1,188,295</u>	<u>-</u>	<u>32,815</u>	<u>1,221,110</u>
10. DEBTORS		2025	2024	
		£	£	
Trade debtors		14,609	22,006	
Prepayments and accrued income		<u>11,581</u>	<u>4,769</u>	
		<u>26,190</u>	<u>26,775</u>	

The Emmanuel Churches Trust
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. CASH AND CASH EQUIVALENTS		2025	2024
		£	£
Cash and bank balances		108,233	110,663
Bank overdrafts		(2,085)	-
Cash equivalents		238,411	160,187
		<u>344,559</u>	<u>270,850</u>
12. CREDITORS		2025	2024
Amounts falling due within one year		£	£
Bank overdrafts		2,085	-
Property Loan		245,000	-
Trade creditors		11,914	6,595
Amounts owed to connected parties (Note 16)		-	2,164
Taxation and social security costs		13,310	8,257
Accruals and deferred income		7,980	8,496
		<u>280,289</u>	<u>25,512</u>
13. RESERVES			
	Revaluation reserve	Funds	Total
	£	£	£
At the beginning of the year	(652,470)	2,145,693	1,493,223
Surplus/(Deficit) for the financial year	-	1,163,773	1,163,773
At the end of the year	<u>(652,470)</u>	<u>3,309,466</u>	<u>2,656,996</u>
14. FUNDS			
14.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds
		£	£
At 1 January 2024		1,433,186	62,790
Movement during the financial year		(29,158)	26,405
At 31 December 2024		<u>1,404,028</u>	<u>89,195</u>
Movement during the financial year		1,142,156	21,617
At 31 August 2025		<u>2,546,184</u>	<u>110,812</u>
		<u>2,546,184</u>	<u>2,656,996</u>

The Emmanuel Churches Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £	Income £	Expenditure £	Exceptional items	Transfers between funds £	Balance 31 August 2025 £
Restricted funds						
Restricted - Projects	89,195	14,633	13,194	-	21,569	112,203
Unrestricted funds						
Designated Property Reserve	1,221,110	-	45,042	1,143,383	-	2,319,451
Unrestricted General	182,918	671,270	678,602	71,325	(21,569)	225,342
	<u>1,404,028</u>	<u>671,270</u>	<u>(723,644)</u>	<u>1,214,708</u>	<u>(21,569)</u>	<u>2,544,793</u>
Total funds	<u><u>1,493,223</u></u>	<u><u>685,903</u></u>	<u><u>736,838</u></u>	<u><u>1,214,708</u></u>	<u><u>-</u></u>	<u><u>2,656,996</u></u>

15. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

16. RELATED PARTY TRANSACTIONS

The following amounts are due to other connected parties:

2025 £	2024 £
-	2,164
<u>-</u>	<u>2,164</u>

17. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance £	Cash flows £	Closing balance £
Short-term borrowings	-	(245,000)	(245,000)
Total liabilities from financing activities	<u>-</u>	<u>(245,000)</u>	<u>(245,000)</u>
Total Cash at bank and in hand (Note 11)			<u>344,559</u>
Total net debt			<u><u>99,559</u></u>

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

19. TRUSTEE REMUNERATION

None of the Trustees received nor waived any kind of remuneration for their services as Trustees during the current or previous financial year. One of the Trustees, was paid £28,750 by way of a salary for his role as Pastor in the Church.