

The Emmanuel Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees and officers

The trustees and officers serving during the year and since the year end are set out on Page 1.

Objectives and activities

The objectives of the Emmanuel Trust are as follows:

- the relief of poverty in India and elsewhere by means of financial and practical support for community programmes for the young and the poor, the development of and support for local and national agencies dealing with alcohol and substance addiction and the support of local initiatives by Christian churches in India and elsewhere targeted at the poor and disadvantaged;
- the advancement of education in India and elsewhere by means of financial and other provision for the establishment and operation of educational facilities; and
- to promote the Christian faith throughout the world by means of the provision of financial and practical support for local Christian churches in India and elsewhere.

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 guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Public benefit

The direct benefit that flow from the charity is the relief of poverty amongst young people in India and the improvement of the life chances of children and young people who attend school and other educational events and activities. This improvement is achieved by the development of life and social skills that help to equip children and young people to realise their full potential as active and responsible citizens. It also provides improved spiritual, mental and/or physical outcomes and reduced levels of anxiety and fear. Another benefit is the improved spiritual, mental and/or physical outcomes and reduced levels of anxiety and fear. These benefits are evidenced through continued attendance at events and activities by participants as well as their feedback, including correspondence between donors and sponsored children. The trust's beneficiaries are generally young people, in particular those with health problems including mental health problems, education needs and children with limited family support.

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Trustees' Report (continued)

Achievements and performance

During the year, the charity continued to run various sponsorship schemes in conjunction with charities registered in India. These are principally The Calcutta Emmanuel Trust ('CES') and Emmanuel Ministries Calcutta ('EMC'), both of which are in Kolkata, India.

CES provides underprivileged young people with education. EMC provides a wide range of support including: residential homes for underprivileged young people, additional after-schools support for children with the provision of food, support for those suffering with long-term illness, a safe-haven for children living on the streets and, a rescue and rehabilitation home for young people suffering from addiction.

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 guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

The funds provided from The Emmanuel Trust were used for a variety of purposes including the provision online learning for the pupils at CES and the ongoing support of vulnerable families and young people.

Structure, governance and management

The Emmanuel Trust, which is registered as a charity with the Charity Commission for Northern Ireland, was established as a charity by Trust Deed dated 1 October 1998 with the objectives of relief of poverty in India as well as the advancement of education and promoting Christian faith in India.

The first trustees were appointed by the settlor of the trust. Additional and replacement trustees are appointed by a simple majority resolution of existing trustees. Trustees do not have a term of office and are not subject to re-election.

Financial review

Incoming resources for the year were £34,150 compared to £36,817 for the previous year. Resources expended were £34,519. The Statement of Financial Activities shows a deficit of £369 and reserve funds at 31 March 2024 of £17,514.

The trustees have not set a minimum level of reserves as all expenditure is current discretionary.

The trustees regularly review the level of resources held and consider opportunities to apply them in line with and in furtherance of its charitable objectives.

Plans for future periods

The charity will continue to build on the successes to date in the coming year by continuing to support the charitable activities in India.

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Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

27 Jan 2025

The annual report was approved by the trustees of the charity on and signed on its behalf by:



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Mr A Beattie
Trustee