

**THE EMMANUEL TRUST  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## The Emmanuel Trust Contents

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**The Emmanuel Trust  
Reference and Administrative Details  
For The Year Ended 31 March 2025**

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<b>Trustees</b>	Mr R Craig Mr E Bell (resigned 31/08/2024) Ms E Bell Mr A Beattie Mr J Bailie (resigned 31/08/2024) Mrs M Johnston (appointed 29/07/2024)
<b>Charity Number</b>	104950
<b>Principal Address</b>	3 Glenford Way Newtownards Co. Down BT23 4BX
<b>Independent Examiner</b>	Brian Stewart RBCA Limited Chartered Accountants 26 Linenhall Street Belfast BT2 8BG

# **The Emmanuel Trust**

## **Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

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.

#### **Trustees and officers**

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

Mrs Jude Baillie and Mr Evan Bell resigned their position as Trustees in August 2024. The continuing board thanked both for their long-standing service to the charity and wish them all the best for the future.

Mrs Margaret Johnston was appointed as a Trustee on 29th July 2024.

### **Achievements and Performance**

#### **Main Achievements**

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: after-schools care and support for underprivileged young people, additional 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 men suffering from addiction.

We were very blessed to receive additional funding for two specific projects in the year. EMC were provided with funds towards the purchase of a new minibus to be used to transport vulnerable children to and from the pavement club project. The school was provided with funding to finish their covered roof terrace which will provide additional space for lessons in any weather conditions.

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. A monitoring visit was conducted during the year to ensure that funds were being utilised in line with the expectations of the Trustees and, more importantly, the expectations of our sponsors and supporters.

**The Emmanuel Trust  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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## **Financial Review**

### **Financial Position**

Incoming resources for the year were £50,859 compared to £34,150 for the previous year. Resources expended were £34,017. The Statement of Financial Activities shows reserve funds at 31 March 2024 of £34,356.

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.

## **Structure, Governance and Management**

### **Governing Document**

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.

### **Trustee Selection Methods**

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

## **Statement of Trustees' Responsibilities**

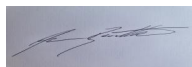
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2008, and the provisions of the trust deed. 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr A Beattie

Trustee

Date

27 Jan 2026

**The Emmanuel Trust**  
**Independent Examiner's Report to the Trustees of The Emmanuel Trust**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of The Emmanuel Trust (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity's trustees of The Emmanuel Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act'). Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

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

27 Jan 2026

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Brian Stewart *Brian Stewart*

Date  
RBCA Limited  
Chartered Accountants  
26 Linenhall Street  
Belfast  
BT2 8BG

**The Emmanuel Trust  
Statement of Financial Activities  
For The Year Ended 31 March 2025**

		<b>2025</b>	<b>2024</b>	
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	
<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	14,362	36,490	50,852	34,150
Investments	7	-	7	-
	<u>14,369</u>	<u>36,490</u>	<u>50,859</u>	<u>34,150</u>
<b>EXPENDITURE ON:</b>				
Charitable activities:				
Charitable activities	(142)	(33,875)	(34,017)	(34,519)
<b>NET INCOME/(EXPENDITURE)</b>	14,227	2,615	16,842	(369)
<b>NET MOVEMENT IN FUNDS</b>	14,227	2,615	16,842	(369)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward	(769)	18,283	17,514	17,883
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>13,458</u>	<u>20,898</u>	<u>34,356</u>	<u>17,514</u>

The notes on pages 8 to 11 form part of these financial statements.

**The Emmanuel Trust**  
**Comparative Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

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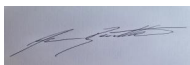
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	5,645	28,505	34,150
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>5</b>			
Charitable activities		(6,051)	(28,468)	(34,519)
<b>NET EXPENDITURE</b>		(406)	37	(369)
<b>NET MOVEMENT IN FUNDS</b>		(406)	37	(369)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		(363)	18,246	17,883
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>9</b>	(769)	18,283	17,514

The notes on pages 8 to 11 form part of these financial statements.

**The Emmanuel Trust  
Statement of Financial Position  
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	7	14,518	5,082	19,600	9,818
Cash at bank and in hand		-	15,816	15,816	8,756
		14,518	20,898	35,416	18,574
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(1,060)	-	(1,060)	(1,060)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		13,458	20,898	34,356	17,514
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,458	20,898	34,356	17,514
<b>NET ASSETS</b>		13,458	20,898	34,356	17,514
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				20,898	18,283
Unrestricted Funds				13,458	(769)
<b>TOTAL FUNDS</b>	<b>9</b>			34,356	17,514

On behalf of the board



Mr A Beattie

Trustee 27 Jan 2026  
Date

The notes on pages 8 to 11 form part of these financial statements.

# **The Emmanuel Trust**

## **Notes to the Financial Statements**

### **For The Year Ended 31 March 2025**

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#### **1. General Information**

The Emmanuel Trust is an unincorporated charity registered with the Charity Commission, registered charity number 104950. The principal address is 3 Glenford Way, Newtownards, Co. Down, BT23 4BX.

#### **2. Accounting Policies**

##### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2008.

The charity is a Public Benefit Entity as defined by FRS 102.

##### **2.2. Going Concern Disclosure**

The trustees have identified material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern, however, the going concern basis remains appropriate.

##### **2.3. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **2.4. Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably,
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **2.5. Government Grant**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**The Emmanuel Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**2.6. Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**2.7. Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**3. Income from Donations and Legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts:			
Calcutta Emmanuel School	-	6,305	6,305
Pauline Bhawan	-	-	-
Anandaloy	-	-	-
Worker	-	-	-
General	14,362	-	14,362
Sealdah Station	-	1,520	1,520
Bus Fund	-	7,830	7,830
Ashar Kiron	-	17,005	17,005
School refurb fund	-	3,830	3,830
	14,362	36,490	50,852
	14,362	36,490	50,852
			<b>2024</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts:			
Calcutta Emmanuel School	-	7,085	7,085
Pauline Bhawan	-	13,410	13,410
Anandaloy	-	2,090	2,090
Worker	-	1,380	1,380
General	5,645	-	5,645
Sealdah Station	-	4,040	4,040
			...CONTINUED

**The Emmanuel Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Bus Fund	-	500	500
Ashar Kiron	-	-	-
School refurb fund	-	-	-
	5,645	28,505	34,150
	5,645	28,505	34,150

**4. Investment Income**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>£</b>	<b>£</b>
Bank interest receivable		7	-
		7	-
		7	-

**5. Analysis of Expenditure**

			<b>2025</b>
	<b>Grant funding of activities</b>	<b>Support costs</b> (see note 6)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	33,875	142	34,017
	33,875	142	34,017
	33,875	142	34,017

			<b>2024</b>
	<b>Grant funding of activities</b>	<b>Support costs</b> (see note 6)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	33,466	1,053	34,519
	33,466	1,053	34,519
	33,466	1,053	34,519

**6. Support Costs**

			<b>2025</b>
			<b>Charitable activities</b>
			<b>£</b>
General administration			142
			142
			142

			<b>2024</b>
			<b>Charitable activities</b>
			<b>£</b>
General administration			1,053
			1,053
			1,053

**7. Debtors**

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Due within one year</b>			
Other debtors		19,600	9,818
		19,600	9,818
		19,600	9,818

**The Emmanuel Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,060	1,060

**9. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(769)	14,369	(142)	13,458
<b>Restricted funds</b>				
Restricted Funds	18,283	36,490	(33,875)	20,898
<b>Total funds</b>	17,514	50,859	(34,017)	34,356
	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(363)	5,645	(6,051)	(769)
<b>Restricted funds</b>				
Restricted Funds	18,246	28,505	(28,468)	18,283
<b>Total funds</b>	17,883	34,150	(34,519)	17,514

**10. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**11. Related Party Disclosures**

There was no related party transactions in the year.



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Tue, 27th Jan 2026 18:16:33 GMT Signed document confirmation emails have been sent to all parties.  
Document URL:  
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