

**THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

The Link With Emmanuel Christian Fellowship Ltd

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The Link With Emmanuel Christian Fellowship Ltd
Company No. 06297353
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

To advance the Christian faith in accordance with the Statement of Beliefs in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these Objectives can be found in the Memorandum of Association upon request.

Significant Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- Charles Thompson Mission (www.charlesthompsonsmmission.org.uk)
- Dignity Zambia (www.dignityonline.org.uk)
- Tanzanian Christian Farm Development Trust (www.tcfddt.org)

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Beryl Bratt
Marcus Dalton
William Norman
Michael Parkinson
Liz Appleby (resigned 04/12/2024)
Stuart Appleby (resigned 04/12/2024)

Charity Number

1120635

Company Number

06297353

Registered Office

128 Claughton Road
Birkenhead
CH41 6EY

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

The Link With Emmanuel Christian Fellowship Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Link With Emmanuel Christian Fellowship Ltd for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 company 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 charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Marcus Dalton

Trustee

16th December 2025

The Link With Emmanuel Christian Fellowship Ltd
Independent Examiner's Report to the Trustees of The Link With Emmanuel Christian Fellowship Ltd
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Matthew Brown
16th December 2025
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	48,934	-	48,934	43,112
Charitable activities:					
Charitable Activity		4,343	1,000	5,343	8,788
Investments	4	532	-	532	191
		<u>53,809</u>	<u>1,000</u>	<u>54,809</u>	<u>52,091</u>
EXPENDITURE ON:					
Raising funds	6	(834)	-	(834)	(1,300)
Charitable activities:	6				
Charitable Activity		(53,909)	(341)	(54,250)	(44,259)
		<u>(54,743)</u>	<u>(341)</u>	<u>(55,084)</u>	<u>(45,559)</u>
NET (EXPENDITURE)/INCOME		<u>(934)</u>	<u>659</u>	<u>(275)</u>	<u>6,532</u>
NET MOVEMENT IN FUNDS		<u>(934)</u>	<u>659</u>	<u>(275)</u>	<u>6,532</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		77,024	195	77,219	70,687
TOTAL FUNDS CARRIED FORWARD	16	<u>76,090</u>	<u>854</u>	<u>76,944</u>	<u>77,219</u>

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	43,112	-	43,112
Charitable activities:				
Charitable Activity		6,013	2,775	8,788
Investments	4	191	-	191
		<u>49,316</u>	<u>2,775</u>	<u>52,091</u>
EXPENDITURE ON:				
Raising funds	6	(1,300)	-	(1,300)
Charitable activities:	6			
Charitable Activity		(40,869)	(3,390)	(44,259)
		<u>(42,169)</u>	<u>(3,390)</u>	<u>(45,559)</u>
NET INCOME		<u>7,147</u>	<u>(615)</u>	<u>6,532</u>
NET MOVEMENT IN FUNDS		<u>7,147</u>	<u>(615)</u>	<u>6,532</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		69,877	810	70,687
TOTAL FUNDS CARRIED FORWARD	16	<u><u>77,024</u></u>	<u><u>195</u></u>	<u><u>77,219</u></u>

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd
Balance Sheet
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	30,389	-	30,389	35,976
		30,389	-	30,389	35,976
CURRENT ASSETS					
Debtors	13	6,634	-	6,634	6,829
Cash at bank and in hand		39,967	854	40,821	35,229
		46,601	854	47,455	42,058
Creditors: Amounts Falling Due Within One Year	14	(900)	-	(900)	(815)
NET CURRENT ASSETS (LIABILITIES)		45,701	854	46,555	41,243
TOTAL ASSETS LESS CURRENT LIABILITIES		76,090	854	76,944	77,219
NET ASSETS		76,090	854	76,944	77,219
FUNDS OF THE CHARITY					
Restricted Funds				854	195
Unrestricted Funds				76,090	77,024
TOTAL FUNDS	16			76,944	77,219

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Marcus Dalton

Trustee

16th December 2025

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

The Link With Emmanuel Christian Fellowship Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 06297353 and registered charity number 1120635. The registered office is 128 Claughton Road, Birkenhead, CH41 6EY.

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 Companies Act 2006.

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

2.2. Incoming Resources

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

2.3. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	4%
Plant & Machinery	20%

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	42,300	35,799
Gift aid	6,634	6,828
Donated goods, facilities and services	-	485
	<u>48,934</u>	<u>43,112</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Investment Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Bank interest receivable	532	191

5. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,194	6,660

6. Analysis of Expenditure

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2025
	£	£	£	Total
				£
Raising funds	-	-	834	834
Charitable Activity	42,594	2,376	9,280	54,250
	42,594	2,376	10,114	55,084

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2024
	£	£	£	Total
				£
Raising funds	-	-	1,300	1,300
Charitable Activity	27,715	7,594	8,950	44,259
	27,715	7,594	10,250	45,559

7. Direct Costs

	2025
	Charitable Activity
	£
Cost of goods sold:	
Purchases	17,870
Employee costs:	
Wages and salaries	6,613
Employers NI	77
Employers pensions - defined contribution schemes	85
Travel and subsistence expenses	1,171
General administration:	
Repairs, renewals and maintenance	6,541

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The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Insurance	2,096
Data and telecommunications costs	489
Printing, postage and stationery	1,458
Depreciation:	
Depreciation	6,194
	42,594
	42,594

2024
Charitable
Activity
£

Cost of goods sold:	
Purchases	13,075
Employee costs:	
Travel and subsistence expenses	1,191
General administration:	
Repairs, renewals and maintenance	2,935
Insurance	2,040
Data and telecommunications costs	412
Printing, postage and stationery	1,402
Depreciation:	
Depreciation	6,660
	27,715
	27,715

8. Support Costs

	2025		
	Raising funds	Charitable	Total
	£	£	£
Premises expenses:			
Light and heat	-	5,311	5,311
General administration:			
Professional fees	-	411	411
Other office costs	-	3,558	3,558
Governance costs:			
Independent examiner's fees	834	-	834
	834	9,280	10,114
	834	9,280	10,114

	2024		
	Raising funds	Charitable	Total
	£	£	£
Premises expenses:			
Light and heat	-	5,493	5,493
General administration:			
Professional fees	-	259	259

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The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Other office costs	-	3,198	3,198
Governance costs:			
Independent examiner's fees	1,300	-	1,300
	<u>1,300</u>	<u>8,950</u>	<u>10,250</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>834</u>	<u>1,300</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	6,613	-
Social security costs	77	-
Other pension costs	85	-
	<u>6,775</u>	<u>-</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 1 (2024: NIL)

12. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 April 2024	33,421	103,712	137,133
Additions	260	347	607
Disposals	-	(17,323)	(17,323)
As at 31 March 2025	<u>33,681</u>	<u>86,736</u>	<u>120,417</u>
Depreciation			
As at 1 April 2024	12,238	88,919	101,157
Provided during the period	1,337	4,857	6,194
Disposals	-	(17,323)	(17,323)
As at 31 March 2025	<u>13,575</u>	<u>76,453</u>	<u>90,028</u>
Net Book Value			
As at 31 March 2025	<u>20,106</u>	<u>10,283</u>	<u>30,389</u>
As at 1 April 2024	<u>21,183</u>	<u>14,793</u>	<u>35,976</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	6,634	6,829

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	66	-
Accruals and deferred income	834	815
	900	815

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £85 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	77,024	53,809	(54,743)	76,090
Restricted funds				
Hardship Fund	195	1,000	(341)	854
Total funds	77,219	54,809	(55,084)	76,944

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	69,877	49,316	(42,169)	77,024
Restricted funds				
Hardship Fund	810	2,775	(3,390)	195
Total funds	70,687	52,091	(45,559)	77,219

17. 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.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.