

EMPART

England & Wales · Charity number 1163285

Details

Other names EMPART UK

Status Registered

Legal form CIO

Registered 2015-08-25

Register [View on the Charity Commission register](#)

Contact

Address 63 Townsend Crescent
Morpeth
Northumberland
NE61 2XT

Phone 07852341295

Email uk@empart.org

Website www.empart.org/uk

Activities

Objects: 3. The Objects of Empart are:(a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;(b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.(c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;(d) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Activities: Empart seeks to transform communities in Asia through supporting holistic programs and services in the region. This is achieved in conjunction with various partner countries including but not limited to Australia, Switzerland, Germany, Austria, France, Canada, USA and the United Kingdom.

Classification

- **How:** Provides Other Finance, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- India
- Nepal
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,196	£9,792	-	-
2023-12-31	£70,724	£67,296	-	-
2022-12-31	£72,646	£67,460	-	-
2021-12-31	£94,937	£93,957	-	-
2020-12-31	£102,850	£97,541	-	-

Trustees

Name	Role	Appointed
Justin Lee Vince		2025-06-20
Rachel Eve Gill		2024-11-01
Stefan Hofer		2024-01-19

EMPART

England & Wales - Charity number 1163285

Accounts

Empart

Report and Accounts
Year ended 31 December 2024

Stewardship 
Active generosity

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

EMPART
also known as EMPART UK
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

ADDRESS FOR CORRESPONDENCE	63 Townsend Crescent Morpeth Northumberland NE61 2XT
GOVERNING DOCUMENT	Constitution dated 25 August 2015 as amended 7 April 2021
CHARITY REGISTRATION NUMBER	1163285
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mark Burton (resigned 19 January 2024) Rachel Gill (appointed 1 November 2024) Stefan Hofer (appointed 19 January 2024) Walter Philip Turner (resigned 2 May 2025) Jason Van Hasster (resigned 27 September 2024) Justin Vince (appointed 20 June 2025)
NAMES OF ADVISERS EG BANKERS	NatWest Bank plc
INDEPENDENT EXAMINER	Lisa Darby FCA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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EMPART

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

Objects of the charity

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

- a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;
- b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.
- c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;
- d) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Summary of the charity's main activities and achievements

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

- a) Empart continued with the monthly online prayer community, and also provided a quarterly prayer guide, to encourage Partners in their support of the work
- b) We continued to focus on direct mail campaigns, where we were able to communicate specific activities in South Asia with our partners.
- c) As partnership trips to Asia continue to be unfeasible at this present moment, we ran an open event in Suffolk in September 2024 which drew in visitors from a wide area in the region. An Empart Experience, similar to our UK event last year was run successfully in Switzerland to which some UK partners were invited.
- d) Team members and ambassadors spoke about the work in Asia in churches across England and Scotland, helping to develop relationships both with the leadership and with some members of the churches.

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

Financial review

During the year income decreased by £10,512, to £56,196, and expenditure decreased by £55,864, to £9,762. As a result the cash held by the charity increased by £46,404, to £68,877, of which £40,096 is unrestricted and can be used for any charitable purpose.

Financial review (continued)

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

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £5,000 which equates to about 6 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £40,696 and the charity is complying with its reserves policy.

Governance

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

Risk statement

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

Responsibilities of trustees

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

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

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

Approval

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

Rachel Eve Gill
Rachel Eve Gill (Oct 8, 2025 16:26:32 GMT+1)

.....
RACHEL GILL

Oct 8, 2025
Date: _____

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

EMPART

I report to the trustees on my examination of the accounts of Empart ('the charity') for the year ended 31 December 2024 on pages 5 to 8 following.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Lisa Darby

[Lisa Darby \(Oct 13, 2025 10:13:58 GMT+1\)](#)

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

Date: Oct 13, 2025

EMPART
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	<u>Unrestricted Funds</u>			2024	2023
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		-	24,310	25,179	49,489	60,989
Gift aid receipts		-	3,789	2,050	5,839	4,832
Income from fundraising events		-	-	-	-	887
Interest		868	-	-	868	-
Total receipts		<u>868</u>	<u>28,099</u>	<u>27,229</u>	<u>56,196</u>	<u>66,708</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	128	4,147	4,018	8,293	9,183
Grants paid in relation to charitable activities undertaken by others	3	23	749	726	1,499	56,473
Total payments		<u>151</u>	<u>4,896</u>	<u>4,745</u>	<u>9,792</u>	<u>65,656</u>
Net of receipts / (payments) before transfers		717	23,203	22,484	46,404	1,052
Transfers between funds	4	-	-	-	-	-
Net movement in funds		717	23,203	22,484	46,404	1,052
Cash funds as at last year end		15,357	1,420	5,697	22,473	21,421
Cash funds at this year end	A	<u>16,074</u>	<u>24,622</u>	<u>28,181</u>	<u>68,877</u>	<u>22,473</u>

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

EMPART
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Unrestricted Funds</u>			2024 £	2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	16,045	4,974	-	21,019	22,413
Notice deposits	-	19,648	28,181	47,829	-
Petty cash	30	-	-	30	60
	<u>16,074</u>	<u>24,622</u>	<u>28,181</u>	<u>68,877</u>	<u>22,473</u>
B Other monetary assets					
Gift aid due to charity	-	2,327	2,410	4,738	5,839
	<u>-</u>	<u>2,327</u>	<u>2,410</u>	<u>4,738</u>	<u>5,839</u>
C Liabilities					
Fee for Independent Examination	1,140	-	-	1,140	1,350
Grant commitments	-	22,642	20,200	42,842	1,550
Total	<u>1,140</u>	<u>22,642</u>	<u>20,200</u>	<u>43,982</u>	<u>2,900</u>
D Assets retained for charity's own use					
			Fund to which asset belongs	2024 Current value £	2023 Current value £
Stock of donated books				1,260	1,338
Office equipment				5	78
				<u>1,265</u>	<u>1,417</u>

E Guarantees and secured debts

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

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

Rachel Eve Gill
Rachel Eve Gill (Oct 8, 2025 16:26:32 GMT+1)

RACHEL GILL
Date: Oct 8, 2025

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

EMPART

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

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

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

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

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Premises	34	1,103	1,069	2,206	2,163
Communications and IT	11	343	332	685	1,978
Travel	4	134	130	268	1,002
Insurance	4	140	136	280	280
Fundraising costs	34	1,102	1,068	2,204	1,144
Independent examination	21	675	654	1,350	1,296
Office costs	20	650	630	1,299	1,320
	<u>128</u>	<u>4,147</u>	<u>4,018</u>	<u>8,293</u>	<u>9,183</u>

3 Grants paid in relation to charitable activities undertaken by others

Organisations working in line with the charity's objects	23	749	726	1,499	56,473
	<u>23</u>	<u>749</u>	<u>726</u>	<u>1,499</u>	<u>56,473</u>

4 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	15,357	868	(151)	-	16,074
Designated funds					
Where its needed most	1,420	28,099	(4,896)	-	24,622
	<u>1,420</u>	<u>28,099</u>	<u>(4,896)</u>	<u>-</u>	<u>24,622</u>
Restricted funds					
Field workers	3,528	14,356	(2,502)	-	15,382
Work amongst women	-	890	(155)	-	735
Schools / education	1,513	1,534	(267)	-	2,780
Training centres	656	8,673	(1,511)	-	7,818
Field country	-	1,775	(309)	-	1,466
	<u>5,697</u>	<u>27,229</u>	<u>(4,745)</u>	<u>-</u>	<u>28,181</u>
Total funds	<u>22,473</u>	<u>56,196</u>	<u>(9,792)</u>	<u>-</u>	<u>68,877</u>

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

EMPART

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Movement of funds

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

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

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

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

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

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

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

5 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2023	2022
	£	£
Previously reported reserves, at 31 December	20,990	17,562
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(78)	(319)
Exclusion of previously included stocks	(1,338)	(1,717)
Exclusion of previously included debtors	-	(1,398)
Exclusion of previously included creditors	2,900	7,293
Re-stated reserves, at 31 December	<u>22,473</u>	<u>21,421</u>

Reconciliation of results

	2023
	£
Previously reported results	3,428
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	240
Excluded movements in stock resulting in the recognition of more / (less) income	379
Excluded movements in debtors resulting in the recognition of more / (less) income	1,398
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(4,393)
Re-stated results	<u>1,052</u>

EMPART

England & Wales - Charity number 1163285

Accounts

Empart (UK)

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Empart (UK)
Charity registration number 1163285
Principal office 24 Dacre Street
Morpeth
Northumberland
NE61 1HW

The trustees

I J Bott (Resigned 27 April 2023)
W Turner
M Burton
J Van Haaster

Independent examiner Michael W Reed
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Structure, governance and management

Our structure

The charity was founded in the UK in July 2015, after first being established in 1998 in Australia and since then gradually expanded into several other countries. Empart is a non-profit organisation that is committed to maintaining a high level of accountability and transparency. As such, Empart does not issue any shares or pay dividends to any person or organisation that supports it. Empart is registered separately in each country it operates according to existing regulations. Each entity is then managed by its own independent board which is overseen informally by a global executive team. It is the responsibility of each country's individual boards to ensure agreed standards are met.

Governance

The charity is governed by a board of trustees which meets formally 4 times a year, plus monthly financial reporting. During the reporting period most meetings have been held on-line due to pandemic and travel restrictions, but we aim to meet in person at least once a year.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Management

Empart UK is a team of formal trustees, informal ambassadors and volunteers. Each work in their own teams but come together as one team in promoting and managing the charity. Day to day management of Empart's activity and volunteers is overseen by the UK Leadership Team and delegated to the team of the UK Operations Director and the UK Country Leader.

Objectives and activities

Our stated objectives

- (a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;
- (b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.
- (c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;
- (d) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

Our achievements and objectives 2023

Empart UK currently has a Leadership Team consisting of 3 trustees (2022-4), 4 non-trustee members (2022-2) and an advisor from the European Hub (based in Switzerland).

The team comprises no part-time employees (2022-0), 12 part-time volunteers (2022-11) and several other volunteers who support events.

Empart operates throughout the UK with the registered office in Morpeth, Northumberland, and a significant partner base in Southern England with part of the team based in London. The main activity is to support the stated objectives in Asia through prayer and giving. Such activities are mostly undertaken through personal contact and communications to existing donors. Empart UK seeks new donors through targeted events as well as through personal contact.

Specifically:

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

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

As partnership trips to Asia continue to be unfeasible at this present moment, we ran the Empart Experience for the first time in the UK in October 2023. This 4 hour immersive experience for groups of up to ten people, was attended by 93 people, including 30 new Partners. The Empart Experience has also been running successfully in Switzerland, France and Germany since 2021.

Several team members spoke about the work in Asia in churches across England and Scotland, helping to develop relationships both with the leadership and with some members of the churches.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Financial review

Charitable activities, income and expenditure

The results for the year are reported in the Statement of Financial Activities.

Total donations received £60,898 (2022:£61,713). There was a surplus of income during the year of £3,428 (2022:£5,186).

Total expended on charitable activities was £55,841 (2022:£55,822). During the year grants totalling £51,550 (2022:£70,678) were made directly towards projects in Asia, primarily to support the training of men and women towards discipleship. More detail of individual activities supported is given in the notes of the accounts.

Further expenses of £8,939 (2022: £10,513) were covered by the European Hub in Switzerland. In addition to the Country Leader, they provided graphics resources and global services which were valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare an annual budget which is monitored at their quarterly meetings. This year, considering day to day running costs and future funding requirements, it was decided that £17,000 was a reasonable amount to hold in reserves, equating to approximately six months overheads with a further provision for future expenditure. The actual reserves at the year-end were £20,990 (2022:£17,562).

The trustees' annual report was approved on 22 April 2024 and signed on behalf of the board of trustees

by:



W Turner
Trustee



J Van Haaster
Trustee

Empart (UK)

Independent Examiner's Report to the Trustees of Empart (UK)

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

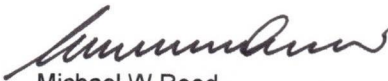
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

22 April 2024

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	12,573	48,325	60,898	61,713
Other trading activities	5	887	–	887	420
Other income	6	8,939	–	8,939	10,513
Total income		<u>22,399</u>	<u>48,325</u>	<u>70,724</u>	<u>72,646</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	2,516	–	2,516	1,125
Expenditure on charitable activities	8,9	17,246	47,534	64,780	66,335
Total expenditure		<u>19,762</u>	<u>47,534</u>	<u>67,296</u>	<u>67,460</u>
Net income and net movement in funds		<u>2,637</u>	<u>791</u>	<u>3,428</u>	<u>5,186</u>
Reconciliation of funds					
Total funds brought forward		17,562	–	17,562	12,376
Total funds carried forward		<u>20,199</u>	<u>791</u>	<u>20,990</u>	<u>17,562</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

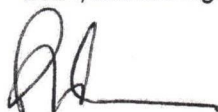
Empart (UK)

Statement of Financial Position

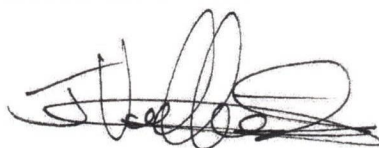
31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	78	319
Current assets			
Stocks	17	1,338	1,717
Debtors	18	–	1,398
Cash at bank and in hand		22,474	21,421
		<u>23,812</u>	<u>24,536</u>
Creditors: amounts falling due within one year	19	<u>2,900</u>	<u>7,293</u>
Net current assets		<u>20,912</u>	<u>17,243</u>
Total assets less current liabilities		<u>20,990</u>	<u>17,562</u>
Net assets		<u>20,990</u>	<u>17,562</u>
Funds of the charity			
Restricted funds		791	–
Unrestricted funds		<u>20,199</u>	<u>17,562</u>
Total charity funds	20	<u>20,990</u>	<u>17,562</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 April 2024, and are signed on behalf of the board by:



W Turner
Trustee



J Van Haaster
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Empart (UK)

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

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.

Resources expended

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	12,573	48,325	60,898

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	14,158	47,555	61,713

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	887	887	420	420

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
International support costs	8,939	8,939	10,513	10,513

7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Staging events	2,516	2,516	1,125	1,125

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
The advancement of religion.	–	27,874	27,874
The prevention or relief of poverty.	–	16,703	16,703
To advance education.	–	2,957	2,956
Support costs	17,246	–	17,247
	<u>17,246</u>	<u>47,534</u>	<u>64,780</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
The advancement of religion.	–	27,107	27,107
The prevention or relief of poverty.	–	12,032	12,032
To advance education.	–	8,416	8,417
Support costs	18,780	–	18,779
	<u>18,780</u>	<u>47,555</u>	<u>66,335</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
The advancement of religion.	27,874	9,265	37,139	37,128
The prevention or relief of poverty.	16,703	5,552	22,255	16,480
To advance education.	2,956	982	3,938	11,531
Governance costs	–	1,448	1,448	1,196
	<u>47,533</u>	<u>17,247</u>	<u>64,780</u>	<u>66,335</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Analysis of support costs

	The advancement of religion	The Prevention of poverty	To advance education	Total 2023	Total 2022
	£	£	£	£	£
Premises	1,578	946	167	2,691	2,825
Communications and IT	966	579	103	1,648	2,239
General office	894	536	103	1,533	1,850
Support costs - Other costs	5,829	3,493	618	9,940	10,669
	<u>9,267</u>	<u>5,554</u>	<u>991</u>	<u>15,812</u>	<u>17,583</u>

11. Analysis of grants

	2023	2022
	£	£
Grants to institutions		
Grants to an institution	51,550	70,678
Total grants	<u>51,550</u>	<u>70,678</u>

The name of the institution has not been disclosed as this could be prejudicial to the grant made or the recipient institution or the individual working at the recipient institution.

12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>241</u>	<u>424</u>

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,350</u>	<u>1,200</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2023	2022
£	£

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Trustee remuneration and expenses

Travel expenses of £244 (2022:£74) was paid to W Turner. No other trustees received any remuneration or benefits.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2023 and 31 December 2023	1,616
Depreciation	
At 1 January 2023	1,297
Charge for the year	241
At 31 December 2023	<u>1,538</u>
Carrying amount	
At 31 December 2023	78
At 31 December 2022	<u>319</u>

17. Stocks

	2023 £	2022 £
Donated goods for distribution	<u>1,338</u>	<u>1,717</u>

18. Debtors

	2023 £	2022 £
Trade debtors	–	405
Prepayments and accrued income	–	993
	<u>–</u>	<u>1,398</u>

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	–	122
Accruals and deferred income	2,900	7,171
	<u>2,900</u>	<u>7,293</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>17,562</u>	<u>22,399</u>	<u>(19,762)</u>	<u>20,199</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>12,376</u>	<u>25,091</u>	<u>(19,905)</u>	<u>17,562</u>

Restricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted fund	<u>–</u>	<u>48,325</u>	<u>(47,534)</u>	<u>791</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted fund	<u>–</u>	<u>47,555</u>	<u>(47,555)</u>	<u>–</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	78	–	78
Current assets	21,471	2,341	23,812
Creditors less than 1 year	<u>(1,350)</u>	<u>(1,550)</u>	<u>(2,900)</u>
Net assets	<u>20,199</u>	<u>791</u>	<u>20,990</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	319	–	319
Current assets	18,970	5,566	24,536
Creditors less than 1 year	<u>(1,727)</u>	<u>(5,566)</u>	<u>(7,293)</u>
Net assets	<u>17,562</u>	<u>–</u>	<u>17,562</u>

EMPART

England & Wales - Charity number 1163285

Accounts

Empart (UK)
Unaudited Financial Statements
31 December 2022

Empart (UK)

Financial Statements

Year ended 31 December 2022

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Empart (UK)

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Empart (UK)
Charity registration number	1163285
Principal office	24 Dacre Street Morpeth Northumberland NE61 1HW

The trustees

	P C Van Haaster	(Resigned 1 July 2022)
	I J Bott	
	W Turner	
	M Burton	
	J Van Haaster	(Appointed 14 November 2022)
Independent examiner	Michael W Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB	

Structure, governance and management

Our structure

The charity was founded in the UK in July 2015, after first being established in 1998 in Australia and since then gradually expanded into several other countries. Empart is a non-profit organisation that is committed to maintaining a high level of accountability and transparency. As such, Empart does not issue any shares or pay dividends to any person or organisation that supports it. Empart is registered separately in each country it operates according to existing regulations. Each entity is then managed by its own independent board which is overseen informally by a global executive team. It is the responsibility of each country's individual boards to ensure agreed standards are met.

Governance

The charity is governed by a board of trustees which meets formally 4 times a year, plus monthly financial reporting. During the reporting period most meetings have been held on-line due to pandemic and travel restrictions, but we aim to meet in person at least once a year. We continue to operate communication and finance sub-committees.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management *(continued)*

Management

Empart UK is a team of formal trustees, informal ambassadors and volunteers. Each work in their own teams but come together as one team in promoting and managing the charity, through various groups and sub-committees. Day to day management of Empart's activity and volunteers is delegated to the senior team of the UK Operations Director and the UK Country Leader, by the Trustees and the Board.

Objectives and activities

Our stated objectives

- (a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;
- (b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.
- (c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;
- (d) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

Our achievements and objectives 2022

Empart UK currently has a board consisting of 4 trustees (2021-4), 2 non-trustee members (2021-2) and an advisor from the European Hub (based in Switzerland).

One of Empart UK's trustees was employed by the European Hub (Empart Suisse) until March 2022 with part of their responsibility being committed to the UK. The team comprises no part-time employees (2021-1), 11 part-time volunteers (2021-7) and several other volunteers who support events.

Empart operates throughout the UK with the registered office in Morpeth, Northumberland, and a significant partner base in Southern England with part of the team based in London. The main activity is to support the stated objectives in Asia through prayer and giving. Such activities are mostly undertaken through personal contact and communications to existing donors. Empart UK seeks new donors through targeted events as well as through personal contact.

Specifically:

Following lockdown, Empart continued our online prayer community to encourage and support the work, and with this we have been able to reach new people, across the UK.

We continued to focus on direct mail campaigns, where we can communicate activities in Asia with our partners directly.

No face-to-face events were held in 2022 due to operational constraints, but in 2023 we plan to bring an immersive Empart Experience to the UK, which was successfully tested in Switzerland, France and Germany during 2021.

Several team members spoke about the work in Asia in churches across England and Scotland, helping to develop relationships both with the leadership and with some members of the churches.

Partnership trips to Asia continue to be unfeasible at this present moment.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review

Charitable activities, income and expenditure

The results for the year are reported in the Statement of Financial Activities.

Total donations received £61,713 (2021:£77,987). There was a surplus of income during the year of £5,186 (2021:£980).

Total expended on charitable activities was £67,460 (2021:£93,957). During the year grants totalling £70,678 (2021:£70,000) were made directly towards projects in Asia, primarily to support the training of men and women towards disciples and transformation of 100,000 communities. More detail of individual activities supported is given in the notes of the accounts.

Further expenses of £10,513 (2021: £18,879) were covered by the European Hub in Switzerland. In addition to the Country Leader, they provided graphics resources and global services which were valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare an annual budget which is monitored at their quarterly meetings. This year, considering day to day running costs and future funding requirements, it was decided that £17,000 was a reasonable amount to hold in reserves, equating to approximately six months overheads with a further provision for future expenditure. The actual reserves at the year-end were £17,562 (2021:£12,376).

The trustees' annual report was approved on 5 July 2023 and signed on behalf of the board of trustees by:



W Turner
Trustee



M Burton
Trustee

Empart (UK)

Independent Examiner's Report to the Trustees of Empart (UK)

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

5 July 2023

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	14,158	47,555	61,713	77,987
Other trading activities	5	420	–	420	1,018
Other income	6	10,513	–	10,513	15,932
Total income		<u>25,091</u>	<u>47,555</u>	<u>72,646</u>	<u>94,937</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	1,125	–	1,125	2,869
Expenditure on charitable activities	8,9	18,780	47,555	66,335	89,138
Other expenditure	12	–	–	–	1,950
Total expenditure		<u>19,905</u>	<u>47,555</u>	<u>67,460</u>	<u>93,957</u>
Net income and net movement in funds		<u>5,186</u>	<u>–</u>	<u>5,186</u>	<u>980</u>
Reconciliation of funds					
Total funds brought forward		12,376	–	12,376	11,396
Total funds carried forward		<u>17,562</u>	<u>–</u>	<u>17,562</u>	<u>12,376</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Empart (UK)

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	319	743
Current assets			
Stocks	18	1,717	1,968
Debtors	19	1,398	953
Cash at bank and in hand		21,421	43,514
		<u>24,536</u>	<u>46,435</u>
Creditors: amounts falling due within one year	20	<u>7,293</u>	<u>34,802</u>
Net current assets		<u>17,243</u>	<u>11,633</u>
Total assets less current liabilities		<u>17,562</u>	<u>12,376</u>
Net assets		<u>17,562</u>	<u>12,376</u>
Funds of the charity			
Unrestricted funds		<u>17,562</u>	<u>12,376</u>
Total charity funds	21	<u>17,562</u>	<u>12,376</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 July 2023, and are signed on behalf of the board by:



W Turner
Trustee



M Burton
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Empart (UK)

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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.

Resources expended

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	<u>14,158</u>	<u>47,555</u>	<u>61,713</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>16,122</u>	<u>61,865</u>	<u>77,987</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	<u>420</u>	<u>420</u>	<u>1,018</u>	<u>1,018</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
International support costs	10,513	10,513	15,932	15,932

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Staging events	1,125	1,125	2,869	2,869

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The advancement of religion.	–	27,107	27,107
The prevention or relief of poverty.	–	12,032	12,032
To advance education.	–	8,416	8,417
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	–	–
Support costs	18,780	–	18,779
	<u>18,780</u>	<u>47,555</u>	<u>66,335</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
The advancement of religion.	–	31,518	31,518
The prevention or relief of poverty.	–	4,530	4,530
To advance education.	–	20,933	20,933
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	4,884	4,884
Support costs	27,273	–	27,273
	<u>27,273</u>	<u>61,865</u>	<u>89,138</u>

Empart (UK)

Notes to the Financial Statements (continued)

Year ended 31 December 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
The advancement of religion.	27,107	10,021	37,128	57,593
The prevention or relief of poverty.	12,032	4,448	16,480	4,530
To advance education.	8,417	3,114	11,531	20,933
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	–	–	4,884
Governance costs	–	1,196	1,196	1,198
	<u>47,556</u>	<u>18,779</u>	<u>66,335</u>	<u>89,138</u>

10. Analysis of support costs

	The advancement of religion	The prevention of poverty	To advance education	Total 2022	Total 2021
	£	£	£	£	£
Premises	1,610	715	500	2,825	2,897
Communications and IT	1,276	566	397	2,239	1,813
General office	1,054	468	328	1,850	8,411
Support costs - Other costs	<u>6,081</u>	<u>2,699</u>	<u>1,889</u>	<u>10,669</u>	<u>12,954</u>
	<u>10,021</u>	<u>4,448</u>	<u>3,114</u>	<u>17,583</u>	<u>26,075</u>

11. Analysis of grants

	2022	2021
	£	£
Grants to institutions		
Grants to an institution	70,678	70,000
Total grants	<u>70,678</u>	<u>70,000</u>

The name of the institution has not been disclosed as this could be prejudicial to the grant made or the recipient institution or the individual working at the recipient institution.

12. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Consultancy	–	–	1,950	1,950

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	424	538

14. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022	2021
£	£

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

During the year £2,408(2021:£7,740) was paid to P Van Haaster in her role as European Chief Operating Officer. Travel expenses of £74 (2021:£159) was paid to W Turner. No other trustees received any remuneration or benefits.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2022	1,675
Disposals	(59)
At 31 December 2022	<u>1,616</u>
Depreciation	
At 1 January 2022	932
Charge for the year	424
Disposals	(59)
At 31 December 2022	<u>1,297</u>
Carrying amount	
At 31 December 2022	<u>319</u>
At 31 December 2021	<u>743</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Stocks

	2022	2021
	£	£
Donated goods for distribution	<u>1,717</u>	<u>1,968</u>

19. Debtors

	2022	2021
	£	£
Trade debtors	405	–
Prepayments and accrued income	<u>993</u>	<u>953</u>
	<u>1,398</u>	<u>953</u>

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	122	4,913
Accruals and deferred income	<u>7,171</u>	<u>29,889</u>
	<u>7,293</u>	<u>34,802</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>12,376</u>	<u>25,091</u>	<u>(19,905)</u>	<u>17,562</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>11,396</u>	<u>33,072</u>	<u>(32,092)</u>	<u>12,376</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted fund	<u>–</u>	<u>47,555</u>	<u>(47,555)</u>	<u>–</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted fund	<u>–</u>	<u>61,865</u>	<u>(61,865)</u>	<u>–</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	319	–	319
Current assets	18,970	5,566	24,536
Creditors less than 1 year	<u>(1,727)</u>	<u>(5,566)</u>	<u>(7,293)</u>
Net assets	<u>17,562</u>	<u>–</u>	<u>17,562</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	743	–	743
Current assets	46,435	26,689	73,124
Creditors less than 1 year	<u>(34,802)</u>	<u>(26,689)</u>	<u>(61,491)</u>
Net assets	<u>12,376</u>	<u>–</u>	<u>12,376</u>

Empart (UK)

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Empart (UK)

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	<u>61,713</u>	<u>77,987</u>
Other trading activities		
Fundraising events	<u>420</u>	<u>1,018</u>
Other income		
International support costs	<u>10,513</u>	<u>15,932</u>
Total income	<u>72,646</u>	<u>94,937</u>
Expenditure		
Costs of other trading activities		
Fundraising events	–	886
Advertising	<u>1,125</u>	<u>1,983</u>
	<u>1,125</u>	<u>2,869</u>
Expenditure on charitable activities		
Rent	1,784	1,848
Light and heat	338	231
Stripe processing fees	67	204
Insurance	281	280
IT software and consumables	2,237	1,776
International support costs	10,513	18,779
Vehicle leasing/hire	–	37
Travel expenses	156	514
Accountancy	1,196	1,198
Telephone	236	231
Office costs	1,547	1,637
Depreciation	424	538
Aid and development	80	9,414
Community transformation team	28,567	8,880
Education and residential hostel	1,427	20,933
Transformation services	17,482	22,638
	<u>66,335</u>	<u>89,138</u>
Other expenditure		
Consultancy	–	<u>1,950</u>
Total expenditure	<u>67,460</u>	<u>93,957</u>

Empart (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022	2021
	£	£
Net income	<u>5,186</u>	<u>980</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022	2021
	£	£
Costs of other trading activities		
Costs of other trading activities - Staging events		
Fund raising events	–	886
Advertising	1,125	1,983
	<u>1,125</u>	<u>2,869</u>
Costs of other trading activities	<u>1,125</u>	<u>2,869</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
The advancement of religion.		
<i>Activities undertaken directly</i>		
Community transformation teams	9,625	8,880
Transformation centres	17,482	22,638
	<u>27,107</u>	<u>31,518</u>
<i>Support costs</i>		
Rent	973	1,848
Light & heat	236	231
Stripe processing fees	38	204
Insurance	160	280
It software and consumables	1,275	1,776
International support costs	5,992	18,779
Loss on disposal of fixed assets	—	37
Travel expenses	89	514
Telephone	134	231
Office costs	882	1,637
Depreciation	242	538
	<u>10,021</u>	<u>26,075</u>
The prevention or relief of poverty.		
<i>Activities undertaken directly</i>		
Aid and development	(80)	(4,530)
Community transformation teams	(11,952)	—
	<u>(12,032)</u>	<u>(4,530)</u>
<i>Support costs</i>		
Rent	477	—
Light & heat	60	—
Stripe processing fees	17	—
Insurance	71	—
It software and consumables	566	—
International support costs	2,660	—
Travel expenses	39	—
Telephone	60	—
Office costs	391	—
Depreciation	107	—
	<u>4,448</u>	<u>—</u>
To advance education.		
<i>Activities undertaken directly</i>		
Community transformation teams	6,990	—
Schools and educational	1,427	20,933
	<u>8,417</u>	<u>20,933</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022	2021
	£	£
Support costs		
Rent	334	—
Light & heat	42	—
Stripe processing fees	12	—
Insurance	50	—
It software and consumables	396	—
International support costs	1,861	—
Travel expenses	28	—
Telephone	42	—
Office costs	274	—
Depreciation	75	—
	<u>3,114</u>	<u>—</u>
The relief of financial need and suffering among victims of natural or other kinds of disaster.		
Activities undertaken directly		
Aid and development	—	4,884
	<u>—</u>	<u>4,884</u>
Governance costs		
Governance costs - accountancy fees	1,196	1,198
	<u>1,196</u>	<u>1,198</u>
Expenditure on charitable activities	<u>66,335</u>	<u>89,138</u>

EMPART

England & Wales - Charity number 1163285

Accounts

Empart (UK)
Unaudited Financial Statements
31 December 2021

Empart (UK)

Financial Statements

Year ended 31 December 2021

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Empart (UK)

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name Empart (UK)

Charity registration number 1163285

Principal office 24 Dacre Street
Morpeth
Northumberland
NE61 1HW

The trustees

P C Van Haaster
I J Bott
W Turner
M Burton (Appointed 21 May 2021)

Independent examiner Michael W Reed
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Structure, governance and management

Our structure

Empart is a non-profit organisation that is committed to maintaining a high level of accountability and transparency. As such, Empart does not issue any shares or pay dividends to any person or organisation that supports it. Empart is registered separately in each country it operates according to existing regulations. Each entity is then managed by its own independent board which is overseen informally by a global executive team. It is the responsibility of each country's individual boards to ensure agreed standards are met.

The charity was founded in the UK in July 2015, after first being established in 1998 in Australia and since then gradually expanded into several other countries.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Objectives and activities

Our stated objectives

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

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

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

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

Achievements and performance

Our achievements and objectives 2020

Empart UK currently has a board consisting of 3 trustees, 2 non-trustee members (2019-1) and an advisor from the European Hub (based in Switzerland).

One of Empart UK's trustees is employed by the European Hub (Empart Suisse) with part of their responsibility being committed to the UK. During the year we appointed a new UK Country Leader. The team comprises 1 part-time employee (0.4FTE), 7 part-time volunteers (2019-4) and several other volunteers who support events.

Empart operates throughout the UK with the registered office in Morpeth, Northumberland and a significant partner base in Southern England with the Country leader and part of the team based in London.

The main activity is to fundraise throughout the UK to carry out the stated objectives in Asia. Fundraising activities are undertaken mostly through personal contact and communications to existing donors. Empart UK seeks new donors through targeted events as well as through personal contact.

Specifically:

-Due to lock-down restrictions rather than running our usual fundraising events we moved online. During the course of the year we raised some funds via sponsored events including a head-shave. We also ran a large direct-mail campaign throughout the year.

-Partnership trips to Asia in April were cancelled due to Covid.

-In response to the Covid epidemic in Asia we diverted significant resources to reach local communities with health education, food distribution and economic support.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Financial review

Charitable activities, income and expenditure

The results for the year are reported in the Statement of Financial Activities.

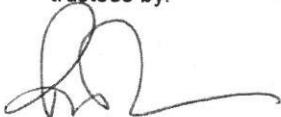
Total donations received £77,987 (2020:£81,898). There was a surplus of income during the year of £980 (2020:£5,309).

Total expended on charitable activities was £76,698 (2020:£76,269). During the year grants totalling £70,000 (2020:£37,470) were made directly towards projects in South Asia, primarily to support the training of men and women towards disciples and transformation of 100,000 communities. More detail of individual activities supported is given in the notes of the accounts.

Further expenses were covered by the European Hub in Switzerland. In addition to the Country Leader, they provided graphics and marketing resources which were valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare and annual budget which is monitored at their quarterly meetings. This year, taking into account day to day running costs and future funding requirements, it was decided that £3,000 was a reasonable figure to hold in reserves, equating to approximately two months expenditure on overheads. The actual reserves at the year end were £12,376 (2020:£11,396) which is more than what was required, and the surplus will be transferred to South Asia at the next donation.

The trustees' annual report was approved on ...01/07/2022 and signed on behalf of the board of trustees by:



W Turner
Trustee



M Burton
Trustee

Empart (UK)

Independent Examiner's Report to the Trustees of Empart (UK)

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

25 August 2022

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	16,122	61,865	77,987	81,898
Other trading activities	5	1,018	–	1,018	–
Other income	6	15,932	–	15,932	20,952
Total income		<u>33,072</u>	<u>61,865</u>	<u>94,937</u>	<u>102,850</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	7,569	–	7,569	4,115
Expenditure on charitable activities	8,9	14,833	61,865	76,698	76,269
Other expenditure	12	9,690	–	9,690	17,157
Total expenditure		<u>32,092</u>	<u>61,865</u>	<u>93,957</u>	<u>97,541</u>
Net income and net movement in funds		<u>980</u>	<u>–</u>	<u>980</u>	<u>5,309</u>
Reconciliation of funds					
Total funds brought forward		11,396	–	11,396	6,087
Total funds carried forward		<u>12,376</u>	<u>–</u>	<u>12,376</u>	<u>11,396</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Empart (UK)

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	743	1,096
Current assets			
Stocks	18	1,968	2,342
Debtors	19	953	1,441
Cash at bank and in hand		43,514	45,333
		<u>46,435</u>	<u>49,116</u>
Creditors: amounts falling due within one year	20	34,802	38,816
Net current assets		<u>11,633</u>	<u>10,300</u>
Total assets less current liabilities		<u>12,376</u>	<u>11,396</u>
Net assets		<u>12,376</u>	<u>11,396</u>
Funds of the charity			
Unrestricted funds		12,376	11,396
Total charity funds	21	<u>12,376</u>	<u>11,396</u>

These financial statements were approved by the board of trustees and authorised for issue on 01/07/2022 and are signed on behalf of the board by:



W Turner
Trustee



M Burton
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Empart (UK)

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

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.

Resources expended

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>16,122</u>	<u>61,865</u>	<u>77,987</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	<u>17,943</u>	<u>63,956</u>	<u>81,898</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>1,018</u>	<u>1,018</u>	<u>—</u>	<u>—</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donated goods	<u>15,932</u>	<u>15,932</u>	<u>20,952</u>	<u>20,952</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Staging events	<u>7,569</u>	<u>7,569</u>	<u>4,115</u>	<u>4,115</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
The advancement of religion.	–	31,518	31,518
The prevention or relief of poverty.	–	4,530	4,530
To advance education.	–	20,933	20,933
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	4,884	4,884
Support costs	<u>14,833</u>	–	<u>14,833</u>
	<u>14,833</u>	<u>61,865</u>	<u>76,698</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
The advancement of religion.	–	47,963	47,963
The prevention or relief of poverty.	–	210	210
To advance education.	–	1,915	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	13,868	13,867
Support costs	<u>12,314</u>	–	<u>12,314</u>
	<u>12,314</u>	<u>63,956</u>	<u>76,269</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
The advancement of religion.	31,518	13,635	45,153	59,437
The prevention or relief of poverty.	4,530	–	4,530	210
To advance education.	20,933	–	20,933	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.	4,884	–	4,884	13,867
Governance costs	–	1,198	1,198	840
	<u>61,865</u>	<u>14,833</u>	<u>76,698</u>	<u>76,269</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Staff costs	–	–	3,407
Premises	2,897	2,897	2,814
Communications and IT	1,813	1,813	2,701
General office	8,411	8,411	1,960
Support costs - Other costs	514	514	592
	<u>13,635</u>	<u>13,635</u>	<u>11,474</u>

11. Analysis of grants

	2021	2020
	£	£
Grants to institutions		
Grants to an institution	70,000	37,470
Total grants	<u>70,000</u>	<u>37,470</u>

The name of the institution has not been disclosed as this could be prejudicial to the grant made or the recipient institution or the individual working at the recipient institution.

12. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Consultancy	<u>9,690</u>	<u>9,690</u>	<u>17,157</u>	<u>17,157</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	538	416

14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	840

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	—	3,407

The average head count of employees during the year was Nil (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

During the year £7,740(2020:£7,740) was paid to P Van Haaster in her role as European Chief Operating Officer. Travel expenses of £134 was paid to P Van Haaster and £159 (2020:£195) was paid to W Turner. No other trustees received any remuneration or benefits.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	1,653
Additions	220
Disposals	(198)
At 31 December 2021	<u>1,675</u>
Depreciation	
At 1 January 2021	557
Charge for the year	538
Disposals	(163)
At 31 December 2021	<u>932</u>
Carrying amount	
At 31 December 2021	<u>743</u>
At 31 December 2020	<u>1,096</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

18. Stocks

	2021	2020
	£	£
Donated goods for distribution	<u>1,968</u>	<u>2,342</u>

19. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>953</u>	<u>1,441</u>

20. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,913	1,152
Accruals and deferred income	<u>29,889</u>	<u>37,664</u>
	<u>34,802</u>	<u>38,816</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>11,396</u>	<u>33,072</u>	<u>(32,092)</u>	<u>12,376</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>6,087</u>	<u>38,895</u>	<u>(33,586)</u>	<u>11,396</u>

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted fund	<u>—</u>	<u>61,865</u>	<u>(61,865)</u>	<u>—</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted fund	<u>—</u>	<u>63,956</u>	<u>(63,956)</u>	<u>—</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	743	–	743
Current assets	46,435	26,689	73,124
Creditors less than 1 year	(34,802)	(26,689)	(61,491)
Net assets	<u>12,376</u>	<u>–</u>	<u>12,376</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,096	–	1,096
Current assets	12,293	36,823	49,116
Creditors less than 1 year	(1,993)	(36,823)	(38,816)
Net assets	<u>11,396</u>	<u>–</u>	<u>11,396</u>

Empart (UK)

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

Empart (UK)

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	<u>77,987</u>	<u>81,898</u>
Other trading activities		
Fundraising events	<u>1,018</u>	<u>–</u>
Other income		
Donated goods	<u>15,932</u>	<u>20,952</u>
Total income	<u>94,937</u>	<u>102,850</u>
Expenditure		
Costs of other trading activities		
Purchases	886	–
Advertising	<u>6,683</u>	<u>4,115</u>
	<u>7,569</u>	<u>4,115</u>
Expenditure on charitable activities		
Wages and salaries	–	3,407
Rent	1,848	1,892
Entertaining	–	105
Light and heat	231	226
Stripe processing fees	204	181
Insurance	280	280
It software consumables	1,776	2,701
Loss on disposal of fixed assets	37	–
Travel expenses	514	472
Legal and professional fees	1,198	855
Telephone	231	226
Other office costs	7,976	1,553
Depreciation	538	416
Aid and development	9,414	14,077
Community transformation team	8,880	9,557
Education and residential hostel	20,933	1,915
Transformation services	<u>22,638</u>	<u>38,406</u>
	<u>76,698</u>	<u>76,269</u>
Other expenditure		
Consultancy	<u>9,690</u>	<u>17,157</u>
Total expenditure	<u>93,957</u>	<u>97,541</u>

Empart (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Net income	<u>980</u>	<u>5,309</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Fund raising events	886	–
Advertising	<u>6,683</u>	<u>4,115</u>
	<u>7,569</u>	<u>4,115</u>
Costs of other trading activities	<u>7,569</u>	<u>4,115</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure on charitable activities		
The advancement of religion.		
<i>Activities undertaken directly</i>		
Community transformation teams	8,880	9,557
Transformation centres	22,638	38,406
	<u>31,518</u>	<u>47,963</u>
<i>Support costs</i>		
Salaries	–	3,407
Rent	1,848	1,892
Entertainment	–	105
Light & heat	231	226
Stripe processing fees	204	181
Insurance	280	280
It software and consumables	1,776	2,701
Loss on disposal of fixed assets	37	–
Travel expenses	514	472
Legal and professional fees	–	15
Telephone	231	226
Office costs	7,976	1,553
Depreciation	538	416
	<u>13,635</u>	<u>11,474</u>
The prevention or relief of poverty.		
<i>Activities undertaken directly</i>		
Aid and development	(4,530)	(210)
To advance education.		
<i>Activities undertaken directly</i>		
Schools and educational	20,933	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.		
<i>Activities undertaken directly</i>		
Aid and development	4,884	13,867
Governance costs		
Governance costs - accountancy fees	1,198	840
	<u>76,698</u>	<u>76,269</u>
Expenditure on charitable activities	<u>76,698</u>	<u>76,269</u>

EMPART

England & Wales - Charity number 1163285

Accounts

Empart (UK)

Unaudited Financial Statements

31 December 2020

Empart (UK)

Financial Statements

Year ended 31 December 2020

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Empart (UK)

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Empart (UK)
Charity registration number	1163285
Principal office	24 Dacre Street Morpeth Northumberland NE61 1HW

The trustees

P C Van Haaster
I J Bott
W Turner

Independent examiner	Michael W Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB
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Structure, governance and management

Our structure

Empart is a non-profit organisation that is committed to maintaining a high level of accountability and transparency. As such, Empart does not issue any shares or pay dividends to any person or organisation that supports it. Empart is registered separately in each country it operates according to existing regulations. Each entity is then managed by its own independent board which is overseen informally by a global executive team. It is the responsibility of each country's individual boards to ensure agreed standards are met.

The charity was founded in the UK in July 2015, after first being established in 1998 in Australia and since then gradually expanded into several other countries.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Objectives and activities

Our stated objectives

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

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

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

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

Achievements and performance

Our achievements and objectives 2020

Empart UK currently has a board consisting of 3 trustees, 2 non-trustee members (2019-1) and an advisor from the European Hub (based in Switzerland).

One of Empart UK's trustees is employed by the European Hub (Empart Suisse) with part of their responsibility being committed to the UK. During the year we appointed a new UK Country Leader. The team comprises 1 part-time employee (0.4FTE), 7 part-time volunteers (2019-4) and several other volunteers who support events.

Empart operates throughout the UK with the registered office in Morpeth, Northumberland and a significant partner base in Southern England with the Country leader and part of the team based in London.

The main activity is to fundraise throughout the UK to carry out the stated objectives in Asia. Fundraising activities are undertaken mostly through personal contact and communications to existing donors. Empart UK seeks new donors through targeted events as well as through personal contact.

Specifically:

- Due to lock-down restrictions rather than running our usual fundraising events we moved online. During the course of the year we raised some funds via sponsored events including a head-shave. We also ran a large direct-mail campaign throughout the year.
- Partnership trips to Asia in April were cancelled due to Covid.
- In response to the Covid epidemic in Asia we diverted significant resources to reach local communities with health education, food distribution and economic support.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Financial review

Charitable activities, income and expenditure

The results for the year are reported in the Statement of Financial Activities.

Total donations received £81,898 (2019:£52,304). There was a surplus of income during the year of £5,309 (2019:£4,011).

Total expended on charitable activities was £63,956 (2019:£39,660). During the year grants totalling £37,470 (2019:£29,533) were made directly towards projects in South Asia, primarily to support the training of men and women towards disciples and transformation of 100,000 communities. More detail of individual activities supported is given in the notes of the accounts.

Further expenses were covered by the European Hub in Switzerland. In addition to the Country Leader, they provided graphics and marketing resources which was valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare an annual budget which is monitored at their quarterly meetings. This year, taking into account day to day running costs and future funding requirements, it was decided that £3,000 was a reasonable figure to hold in reserves, equating to approximately two months expenditure on overheads. The actual reserves at the year end were £11,396 (2019:£6,087) which is more than what was required, and the surplus will be transferred to South Asia at the next donation.

The trustees' annual report was approved on 24 September 2021 and signed on behalf of the board of trustees by:



P C Van Haaster
Trustee



W Turner
Trustee

Empart (UK)

Independent Examiner's Report to the Trustees of Empart (UK)

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

24 September 2021

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	17,943	63,956	81,898	52,304
Other trading activities	5	–	–	–	2,887
Other income	6	20,952	–	20,952	46,793
Total income		<u>38,895</u>	<u>63,956</u>	<u>102,850</u>	<u>101,984</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	4,115	–	4,115	12,496
Expenditure on charitable activities	8,9	12,314	63,956	76,269	52,880
Other expenditure	12	17,157	–	17,157	32,597
Total expenditure		<u>33,586</u>	<u>63,956</u>	<u>97,541</u>	<u>97,973</u>
Net income and net movement in funds		<u>5,309</u>	<u>–</u>	<u>5,309</u>	<u>4,011</u>
Reconciliation of funds					
Total funds brought forward		6,087	–	6,087	2,076
Total funds carried forward		<u>11,396</u>	<u>–</u>	<u>11,396</u>	<u>6,087</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

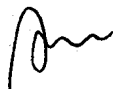
Empart (UK)

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	17	1,096	941
Current assets			
Stocks	18	2,342	2,342
Debtors	19	1,441	104
Cash at bank and in hand		45,333	13,037
		49,116	15,483
Creditors: amounts falling due within one year	20	38,816	10,337
Net current assets		10,300	5,146
Total assets less current liabilities		11,396	6,087
Net assets		11,396	6,087
Funds of the charity			
Unrestricted funds		11,396	6,087
Total charity funds	21	11,396	6,087

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2021, and are signed on behalf of the board by:


P C Van Haaster
Trustee


W Turner
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Empart (UK)

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

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.

Resources expended

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	<u>17,943</u>	<u>63,956</u>	<u>81,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	<u>12,644</u>	<u>39,660</u>	<u>52,304</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	–	–	2,215	2,215
Sales	–	–	672	672
	<u>–</u>	<u>–</u>	<u>2,887</u>	<u>2,887</u>

6. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Mission teams	–	–	10,386	10,386
Donated goods	20,952	20,952	36,407	36,407
	<u>20,952</u>	<u>20,952</u>	<u>46,793</u>	<u>46,793</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of other trading activities - Staging events	<u>4,115</u>	<u>4,115</u>	<u>12,496</u>	<u>12,496</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
The advancement of religion.	–	47,963	47,963
The prevention or relief of poverty.	–	210	210
To advance education.	–	1,915	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	13,868	13,867
Support costs	12,314	–	12,314
	<u>12,314</u>	<u>63,956</u>	<u>76,269</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
The advancement of religion.	–	37,751	37,751
The prevention or relief of poverty.	–	527	527
To advance education.	–	1,382	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.	–	–	–
Support costs	13,220	–	13,218
	<u>13,220</u>	<u>39,660</u>	<u>52,880</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
The advancement of religion.	47,963	11,474	59,437	50,969
The prevention or relief of poverty.	210	–	210	527
To advance education.	1,915	–	1,915	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.	13,867	–	13,867	–
Governance costs	–	840	840	–
	<u>63,955</u>	<u>12,314</u>	<u>76,269</u>	<u>52,880</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2020	Total 2019
	£	£	£
Staff costs	3,407	3,407	6,844
Premises	2,814	2,814	2,381
Communications and IT	2,701	2,701	1,388
General office	1,960	1,960	811
Support costs - Other costs	592	592	1,779
	<u>11,474</u>	<u>11,474</u>	<u>13,203</u>

11. Analysis of grants

	2020	2019
	£	£
Grants to institutions		
Grants to an institution	37,470	29,533
Total grants	<u>37,470</u>	<u>29,533</u>

The name of the institution has not been disclosed as this could be prejudicial to the grant made or the recipient institution or the individual working at the recipient institution.

12. Other expenditure

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Consultancy	17,157	17,157	22,663	22,663
Mission teams	–	–	9,934	9,934
	<u>17,157</u>	<u>17,157</u>	<u>32,597</u>	<u>32,597</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

13. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>416</u>	<u>141</u>

14. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>–</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	<u>3,407</u>	<u>6,844</u>

The average head count of employees during the year was 1 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

16. Trustee remuneration and expenses

During the year £7,740(2019:£14,488) was paid to P Van Haaster in her role as European Chief Operating Officer. Travel expenses of £195 (2019:£nil) was paid to W Turner. No other trustees received any remuneration or benefits.

17. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2020	1,082
Additions	<u>571</u>
At 31 December 2020	<u>1,653</u>
Depreciation	
At 1 January 2020	141
Charge for the year	<u>416</u>
At 31 December 2020	<u>557</u>
Carrying amount	
At 31 December 2020	<u>1,096</u>
At 31 December 2019	<u>941</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

18. Stocks

	2020	2019
	£	£
Donated goods for distribution	<u>2,342</u>	<u>2,342</u>

19. Debtors

	2020	2019
	£	£
Prepayments and accrued income	<u>1,441</u>	<u>104</u>

20. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,152	–
Accruals and deferred income	<u>37,664</u>	<u>10,337</u>
	<u>38,816</u>	<u>10,337</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 202			At 31 December 2020
	£	Income £	Expenditure £	£
General funds	<u>6,087</u>	<u>38,895</u>	<u>(33,586)</u>	<u>11,396</u>

	At 1 January 201			At 31 December 2019
	£	Income £	Expenditure £	£
General funds	<u>2,076</u>	<u>62,324</u>	<u>(58,313)</u>	<u>6,087</u>

Restricted funds

	At 1 January 202			At 31 December 2020
	£	Income £	Expenditure £	£
Restricted fund	<u>–</u>	<u>63,956</u>	<u>(63,956)</u>	<u>–</u>

	At 1 January 201			At 31 December 2019
	£	Income £	Expenditure £	£
Restricted fund	<u>–</u>	<u>39,660</u>	<u>(39,660)</u>	<u>–</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,096	–	1,096
Current assets	12,293	36,823	49,116
Creditors less than 1 year	<u>(1,993)</u>	<u>(36,823)</u>	<u>(38,816)</u>
Net assets	<u>11,396</u>	<u>–</u>	<u>11,396</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	941	–	941
Current assets	5,146	10,337	15,483
Creditors less than 1 year	<u>–</u>	<u>(10,337)</u>	<u>(10,337)</u>
Net assets	<u>6,087</u>	<u>–</u>	<u>6,087</u>

Empart (UK)

Management Information

Year ended 31 December 2020

The following pages do not form part of the financial statements.

Empart (UK)

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	<u>81,898</u>	<u>52,304</u>
Other trading activities		
Fundraising events	–	2,215
Sales	<u>–</u>	<u>672</u>
	–	<u>2,887</u>
Other income		
Mission teams	–	10,386
Donated goods	<u>20,952</u>	<u>36,407</u>
	<u>20,952</u>	<u>46,793</u>
Total income	<u><u>102,850</u></u>	<u><u>101,984</u></u>

Empart (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
Expenditure		
Costs of other trading activities		
Purchases	–	2,182
Advertising	4,115	10,314
	<u>4,115</u>	<u>12,496</u>
Expenditure on charitable activities		
Wages and salaries	3,407	6,844
Rent	1,892	1,776
Entertaining	105	82
Light and heat	226	222
Stripe processing fees	181	108
Insurance	280	134
It software consumables	2,701	1,388
Bank charges	–	15
Travel	472	1,667
Legal and professional fees	855	30
Telephone	226	222
Office costs	1,553	589
Depreciation	416	141
Aid and development	14,077	527
Community transformation team	9,557	1,800
Education and residential hostel	1,915	1,384
Transformation services	38,406	35,951
	<u>76,269</u>	<u>52,880</u>
Other expenditure		
Consultancy	17,157	22,663
Mission teams	–	9,934
	<u>17,157</u>	<u>32,597</u>
Total expenditure	<u>97,541</u>	<u>97,973</u>
Net income	<u>5,309</u>	<u>4,011</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Fund raising events	–	2,182
Advertising	4,115	10,314
	<u>4,115</u>	<u>12,496</u>
Costs of other trading activities	<u>4,115</u>	<u>12,496</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
Expenditure on charitable activities		
The advancement of religion.		
<i>Activities undertaken directly</i>		
Community transformation teams	9,557	1,800
Transformation centres	38,406	35,951
	<u>47,963</u>	<u>37,751</u>
Support costs		
Salaries	3,407	6,844
Rent	1,892	1,776
Entertainment	105	82
Light & heat	226	222
Stripe processing fees	181	108
Insurance	280	134
It software and consumables	2,701	1,388
Bank charges	–	15
Travel expenses	472	1,667
Legal and professional fees	15	30
Telephone	226	222
Office costs	1,553	589
Depreciation	416	141
	<u>11,474</u>	<u>13,218</u>
The prevention or relief of poverty.		
<i>Activities undertaken directly</i>		
Aid and development	(210)	(527)
To advance education.		
<i>Activities undertaken directly</i>		
Schools and educational	1,915	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.		
<i>Activities undertaken directly</i>		
Aid and development	13,867	–
Governance costs		
Governance costs - accountancy fees	840	–
	<u>76,269</u>	<u>52,880</u>
Expenditure on charitable activities		
