

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 \(Oct 13, 2025 10:15:58 GMT+1\)](#)

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>		Restricted Funds	2024	2023
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
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	-
<i>Total receipts</i>		<u>868</u>	<u>28,099</u>	<u>27,229</u>	<u>56,196</u>	<u>66,708</u>
<i>Payments</i>						
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
<i>Total payments</i>		<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		
Notes	£	£	£	£	£
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		Restricted Funds	Total 2024	Total 2023
	General funds	Designated 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>