

ECF Trust

Northern Ireland · Charity number 108294

Details

Known as Emmanuel Church Portadown

Status Received

Company number [648897](#)

Registered 2021-11-22

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

Contact

Address 23A Castle Lane
Lurgan
Craigavon
BT67 9bd
BT67 9BD

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Email portadown@emmanuel-church.co.uk

Website www.emmanuel-portadown.co.uk

Activities

Purposes: The Churches Trust is established for the benefit of the public in Northern Ireland and in any other part of the world, the Churches Trust's objects ("Objects") are specifically restricted to the following: The advancement of the Evangelical Christian Faith in accordance with the Doctrinal Basis of Faith in particular but not exclusively by public worship services, prayer meetings, bible studies, bible teaching, pastoral care, education, missionary and outreach work and in such other charitable means as the Directors may from time to time think fit. The advancement of education, citizenship, community development, health and the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage by any charitable means as the Directors shall consider appropriate. To advance any other exclusively charitable purpose according to the law of Northern Ireland as the Directors may, from time to time decide.

What the charity does: The advancement of education, The advancement of religion, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Advice/advocacy/information, Community development, Community enterprise, Education/training, Environment/sustainable development/conservation, Relief of poverty, Religious activities, Volunteer development, Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Ethnic minorities,Homelessness,Mental health,Parents,Preschool (0-5 year olds),Specific areas of deprivation,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£255,782	£1,425,077	£0	0

Trustees

Name	Role	Appointed
Alan Emerson		
Dave Wylie		
Dr Keith Mccollum		
Jonathan Beggs		
Mr Alain Emerson		
Warwick Mccullough		

ECF Trust

Northern Ireland - Charity number 108294

Accounts

Company Registration Number: NI648897
Charity Number: NIC108294



ECF Trust

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial period to cessation on 31 August 2025

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

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TRUSTEES' AND OTHER INFORMATION

Trustees	David Wylie Warwick McCullough Jonathan Andrew Beggs Alan Emerson Alain Emerson Keith McCollum
Company Secretary	Joanne Briggs
Charity Number in Northern Ireland	NIC108294
Company Registration Number	NI648897
Registered Office and Principal Address	23a Castle Lane Lurgan Co. Armagh BT67 9BD Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Craigavon Co. Armagh BT66 6AS Northern Ireland

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial period to cessation on 31 August 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial period to cessation on 31 August 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ECF Trust present a summary of its purpose, governance, activities, achievements and finances for the financial period 31 August 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

As a local church, it is our desire to outwork the mission and life of Jesus to those around us. Our vision statement is "to help rewrite the story of Craigavon, Ireland and the nations with the good news of the Kingdom of God." At Emmanuel, we seek to be a community which is there to support one another but also be equipped to serve the people in our local area to demonstrate God's love in word and action.

An example of our services and programmes are:

- As a community of faith, we gather for coffee, connection, worship, and teaching on Sundays.
- Kids and youth environments on Sunday mornings,
- Midweek Life groups for various age groups, demographics etc. including an 'in-house' lifegroup which is an access point for new people to church. Lifegroups offer study, training and support in the Christian life and service.
- We facilitate a weekly drop-in community space each Friday morning and a Drop-in Creative space once a month on a Friday evening. These spaces are key community building environments for our church and the local community, addressing loneliness and isolation, exploring creativity and creating loads of opportunities for friendship, fun and laughter.
- Provision of a food pantry twice per week and other compassionate support for people in need.
- Acting as a distribution centre for Craigavon Area Food Bank.
- Courses to help explore the English language and how this helps express a multicultural, welcoming church environment.

Building Project

We have been operating in our new building for 18 months and have developed many of the spaces to maximise ministry. We are paying back our building loan at a total of £5k per month, with tithes and offerings more than adequately covering these costs. The building continues to be developed internally to meet the needs of our congregation and local community.

During the year, we established a 'building management team' who meet three times a year to help ensure all health and safety requirements, policies and procedures are adhered to.

We continue to have a lot of interest from various agencies about using the building. To date we have been able to facilitate room hire and community space provision for Links Counselling, Vital Connexions, Coalition of Christian Voices Against Poverty, Armagh Banbridge Craigavon Council, NI Housing Executive, Craigavon Area Compassion Project / Craigavon Area Food Bank, Lisburn City Choir, Portadown Chamber of Commerce, Foster and Adoption support group, REACH Mentoring, Craigavon Youth For Christ, The Bible Society and Trussell.

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TRUSTEES' ANNUAL REPORT

for the financial period to cessation on 31 August 2025

Governance

Our Board of Directors have met regularly, undertaking a full programme of board strategic and governance activity throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director, and have declared that they do not have any conflict of interest in doing so. Conflicts of Interest during board meetings are managed as per our agreed policy. There are no related parties or significant interest to be noted. Apart from one Lead Pastor, Directors are unpaid and are not remunerated for their trusteeship.

New Directors are recruited as per the Memorandum and Articles of Association. A review of the Articles of Association occurred during the year which amended the charitable objects to better describe the charitable work of ECF Trust and to improve the governance arrangements of the Company. During the year, the Board of Directors conducted a due diligence review regarding merging with Emmanuel Lurgan (The Emmanuel Church Lurgan Trust). This decision was made after careful consideration by both boards of trustees, ensuring alignment of our governance arrangements to better reflect the one vision, mission and operations of the churches as we work closely together across the City of Craigavon to fulfil our vision. We believe this will allow the Board to function more effectively, ensuring the governance of both churches is fully aligned and to have consistent methods in place for managing finances, employing staff, overseeing health & safety and all the other key operational aspects in both of our churches. The Board approved the merger, with effect from 31st August 2025, transferring all assets, undertakings, operations and liabilities to The Emmanuel Church Lurgan Trust on this date. The financial year was also changed to align with this merger and to bring consistency with our operational planning and budgets. Moving forward, our trustee merged board will include representatives from both churches, ensuring continuity, local input and shared expertise. It is envisaged that The ECF Trust will be dissolved in 2026.

Summary of Activities

Church Community

In Emmanuel Portadown, we have a regular weekly attendance of approximately 240 people. We have seen a number of salvations over the past year and it has been beautiful to have a "home" in which people can find family. We continue to meet for one morning service on a Sunday morning, and it is such an encouragement to see so many new people become welcomed and integrated into the church family. Our foyer facilitates a great family 'feel' as we are able to connect with one another over tea/coffee after our Sunday gatherings.

We also use this space to develop other community and compassion activities during the week as we develop more connections in the town and further afield. Our Caretaker continues to help facilitate practical developments and implement the necessary health and safety standards within our building which have been progressing well.

In-person gatherings

We are continuing to see the benefit of our teaching that was delivered throughout our 'One Thing' and 'Places of Encounter' series. It has been an encouragement to see so many slots in our prayer room continue to be occupied in response to these teaching series'.

As our church family grows, we have become adaptable in how we use the various spaces within the building. There has been a steady increase in attendance, with new people coming along regularly. We have begun the process of developing a sensory room, however this will require additional funding to develop the space fully. We also continue to look for appropriate funding to develop a space set aside for a training kitchen.

The various gatherings each week have been life-giving to our congregation and enabled us to provide additional support to more vulnerable people. We were delighted to be able to host nine baptisms and lots of dedication services for the many babies born into our church family over the year.

Our faithful volunteers remain key to how our Sunday services and weekly ministries operate. It takes 160 people serving on rota to make Sundays happen in their current format. And we are grateful for their commitment and heart as they do so.

We have been able to host two Newcomer's Cafe environments and one Newcomer's breakfast which has helped create a more intimate environment to get to know those who are new to the body. Following this we had 15 people attend our 'Believing and Belonging' course which provides an opportunity to share our Vision and Values.

Courses

We have seen an increase in the number of those attending our English classes every week, with over 20 people in attendance. This programme allows us to support the increasing number of people coming to Portadown from other nations. It is our honour and privilege to welcome them and support their journey of adjusting to our language and culture. This environment is facilitated by 14 volunteers and 1 staff member who foster a real sense of community for people from all over the world. In addition, the church provides one-to-one support for many people from the migrant community in terms of employment, housing and access to various resources. This is carried out in partnership with various local statutory agencies and charities.

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for the financial period to cessation on 31 August 2025

Lifegroups

Our Life groups continue to meet every other week, with about 110 people meeting together across the town in 17 groups. This is a key element of our church for building community and connection amongst a growing congregation. Our Wednesday evening drop in Lifegroup proves to be a great access point for new people who are interested in exploring Lifegroup.

Prayer

Gathered Prayer took on a slightly different form this year, by changing venues to the Glass space in Lurgan and The Hub in Portadown. It continues to run every other week alternating between these venues with a new starting time of 7.30pm.

A dedicated group of 6-10 people meet every Friday night in the church car park to pray around the town. These have proved to be great times of fellowship as well as prayer.

We have been able to facilitate our 'Prayer Room' being open to access slots 24/7. It is our dream to see this continue to grow and an appetite for the presence of the Lord to increase.

Prayer ministry is offered after each Sunday morning service with training taking place for all volunteers on the teams. These teams also help facilitate prayer in spaces like Nua and the Tobar conference.

We have also seen weekly prayer points established that are communicated across various social media and communications platforms, including our Friday email, all with the aim to create a more sustained, informed and specific culture of prayer.

It has been both a joy and an encouragement to see our part time prayer coordinator lead this area so passionately and diligently and to feel the spiritual temperature increase across both churches.

It has also been an encouragement to see coordination of our Prophetic Ministry across Emmanuel Lurgan and Emmanuel Portadown. Training and support happen monthly, whilst also creating an avenue for collective prayer.

Pastoral Care

Our part time Pastoral Care Coordinator oversees pastoral support for the members of our church body who require specific support in their lives. We continue to support a wide range of individuals and families from those who have just had babies to those recently bereaved and a complex range of needs.

Kids & Tots

On average we have around 9 pre-school children and 25 Primary School kids on a Sunday. Our additional needs team continues to evolve, offering support for anywhere between two and four children on any given Sunday. We have made an initial start on furnishing the sensory room which for now gives those children that require it, a safe space to encounter Jesus during our Sunday morning sessions. Looking to next year, we see the development of our additional needs provision as being a key priority for the church.

We have 9 volunteers for Kingdom Tots, approximately 27 volunteers for kingdom kids, including 4 team leaders and 8 volunteers for our Additional Needs team - Kingdom Sparks. What has also been really beautiful is that we were teaching the same topics as Emmanuel Lurgan which is strengthening connections across the city.

Sunday mornings have different areas set up and kids can rotate through with a group of kids their own age. The programme includes Bible teaching, games, memory verses, worship and prayer.

Youth

Our youth ministry continues to expand. We now average 35-40 youth each week. We currently have 9 volunteer leaders facilitating this on a three weekly cycle. Whilst our youth programs are supported by a dedicated team of volunteer leaders, we are hopeful that a youth worker can be employed soon. We have begun to furnish our youth room thanks to an anonymous donation, however it does require more funds to purchase more teen friendly resources.

Safeguarding is overseen by a volunteer leader with expertise in this area, with regular training carried out for volunteers in all of our environments throughout the year.

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for the financial period to cessation on 31 August 2025

Young Adults

A group of our 18-35 young adults meet every 2 months through breakfasts, BBQs and pizza evenings to build connections and support.

Local Mission / Compassion

Connect Café

This environment provides a safe and free cafe-style environment where people can experience a warm welcome and a listening ear, they can get tea and snacks but also support, care and signposting to other support mechanisms. This environment averaged around 40-50 weekly visitors over the year facilitated by 12 volunteers. Over the winter months we have provided a soup lunch on a regular basis to supplement the service we provide. We now have an advisor from ABC Community Advice in our environment every other week to provide initial signposting and setup of advice consultations for people needing various aspects of support.

Food Pantry, Foodbank & Compassion services

With increasing demand on our Freedom Foods Pantry both our Thursday evening and Friday morning sessions continue to be a busy hive of activity connecting people with practical support and community. Freedom Foods Pantry is part of the Your Local Pantry UK wide network of Social Supermarkets. Our social supermarket is connected into the strategic plan for the ABC Council area, working with the ABC Community Food Hub and four other projects covering the whole council area.

This area of support continues to be key to help lift the financial burden from those in the local community as well as provide practical financial management support. There is a wonderful team of 24 volunteers who help facilitate the running of this ministry led diligently and ably by our Pantry coordinator. Those from the community who come to Pantry report how well they are loved which speaks volumes as to the level of care taken by our team.

Hope Café continues to operate once a month on a Friday evening, creating space for connection through craft, games and music, all over a cup of tea and coffee.

Emmanuel Portadown has a strategic partnership with Craigavon Area Food Bank and we act as a distribution centre for this vital community service. Working alongside the food bank, we continue to provide food bank referrals for those in need, ensuring that vital support is given in a timely manner. Additionally, signposting is provided to other support mechanisms to provide a wrap-around service.

Local Mission Partners

As our posture is to connect, support and work together across our communities we partner practically, prayerfully, and financially with the following local organisations: -

- 24/7 Prayer Ireland
- Aspire NI
- REACH
- LINKS Counselling
- Shalom Life
- Youth for Christ
- Shalom Life
- Craigavon Area Compassion Project / Food Bank
- D & C Bailie - Ballina
- Home for Good
- CARA Craigavon

Global Mission

We may not be able to go all over the world regularly, but we believe it is our mandate to connect and support global mission. We partner practically, prayerfully, and financially with the following global organisations: -

- 24 7 Prayer International
- P & J Swaffield (WEC International)
- Elam Ministries
- Open Doors
- We continue to financially and prayerfully support W & S Robinson and their family who are living as missionaries in Madrid, Spain. They are part of the WEC team there and are still in the language learning phase, while also developing connections to the local community and supporting local churches and ministries. A small team, led by two

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TRUSTEES' ANNUAL REPORT

for the financial period to cessation on 31 August 2025

of our Elders, spend time with them online with a prayer group, helping to support and encourage them.

Financial Review

The results for the financial period are set out on pages 11 and 12 and in the accompanying notes to the financial statements.

Financial Results

At the end of the financial period the company has assets of £0.00 (2024 - £1,465,970) and liabilities of £0.00 (2024 £296,675). The net assets of the company have decreased by £(1,169,295).

Trustees

The trustees who served throughout the financial period, except as noted, were as follows:

David Wylie
Warwick McCullough
Jonathan Andrew Beggs
Alan Emerson
Alain Emerson
Keith McCollum

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial period was:

Joanne Briggs

Compliance with Sector-Wide Legislation and Standards


The company engages pro-actively with legislation, standards and codes which are developed for the sector. ECF Trust subscribes to and is compliant with the following:

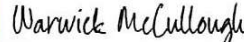
- The Companies Act 2006
- The Charities SORP (FRS 102)

Public Benefit

In setting our objectives and planning our activities for the period the trustees have given careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Approved by the Board of Trustees on 2 December 2025 and signed on its behalf by:

Signed by:

Alain Emerson
Trustee

Signed by:

Warwick McCullough
Trustee

ECF Trust

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial period to cessation on 31 August 2025

General responsibilities

The trustees, who are also directors of ECF Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial period. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to Daly Park & Company Ltd, Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period to cessation on 31 August 2025.


Approved by the Board of Trustees on 2 December 2025 and signed on its behalf by:

Signed by:



Alain Emerson
Trustee

Signed by:



Warwick McCullough
Trustee

ECF Trust

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ECF TRUST

We have examined the financial statements of the company for the financial period to cessation on 31 August 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial period under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report


We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

Date: 2 December 2025

ECF Trust

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial period to cessation on 31 August 2025

		Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
	Notes					
Incoming Resources						
Donations and legacies	3.1	255,559	255,559	369,718	-	369,718
Investments	3.2	223	223	201	-	201
Total incoming resources		255,782	255,782	369,919	-	369,919
Expended						
Charitable activities	4.1	1,425,077	1,425,077	296,182	5,619	301,801
Net incoming/outgoing resources before transfers		(1,169,295)	(1,169,295)	73,737	(5,619)	68,118
Transfers between funds		-	-	-	-	-
Net movement in funds for the financial period		(1,169,295)	(1,169,295)	73,737	(5,619)	68,118
Reconciliation of funds:						
Total funds beginning of the period	12	1,169,295	1,169,295	1,095,558	5,619	1,101,177
Total funds at the end of the period		-	-	1,169,295	-	1,169,295

The Statement of Financial Activities includes all gains and losses recognised in the financial period. The charity has ceased at 31st August 2025.

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Company Number: NI648897

BALANCE SHEET

as at 31 August 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	-	1,398,883
Current Assets			
Debtors	9	-	11,267
Cash at bank and in hand		-	55,820
		-	67,087
Creditors: Amounts falling due within one period	10	-	(296,675)
Net Current Liabilities		-	(229,588)
Total Assets less Current Liabilities		-	1,169,295
Funds			
Designated funds (Unrestricted)		-	1,113,883
General fund (unrestricted)		-	55,412
Total funds	12	-	1,169,295

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial period to cessation on 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial period in question in accordance with section 476 of the Companies Act 2006.

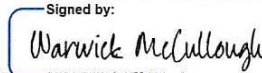
The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 2 December 2025 and signed on its behalf by

Signed by:

 Alain Emerson
 Trustee

Signed by:

 Warwick McCullough
 Trustee

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NOTES TO THE FINANCIAL STATEMENTS

for the financial period to cessation on 31 August 2025

1. GENERAL INFORMATION

ECF Trust is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 23a Castle Lane, Lurgan, Co. Armagh, BT67 9BD, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial period ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year to cessation on 31 August 2025

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at period end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
	255,559	-	255,559	369,718
	<u>255,559</u>	<u>-</u>	<u>255,559</u>	<u>369,718</u>
3.2 INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
	223	-	223	201
	<u>223</u>	<u>-</u>	<u>223</u>	<u>201</u>
4. EXPENDITURE				
4.1 CHARITABLE ACTIVITIES		Total Costs	2025	2024
		£	£	£
		1,425,077	1,425,077	301,801
		<u>1,425,077</u>	<u>1,425,077</u>	<u>301,801</u>

continued

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year to cessation on 31 August 2025

4.2 COSTS	Charitable Activities £	2025 £	2024 £
Administration Costs	12,196	12,196	25,859
Church Ministry	1,263,699	1,263,699	60,833
Other Support Costs	23,499	23,499	35,477
Support	24,205	24,205	35,920
Staff Costs	101,478	101,478	140,602
	<u>1,425,077</u>	<u>1,425,077</u>	<u>298,691</u>

The above costs include an exceptional donation of £1,214,708 representing the gift of all charity assets and liabilities at cessation to The Emmanuel Church Lurgan Trust.

5. NET INCOMING RESOURCES	2025 £	2024 £
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	24,205	34,120
Independent Examiner's remuneration: - independent examination services	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

6. INVESTMENT AND OTHER INCOME	2025 £	2024 £
Bank interest	223	201
	<u>223</u>	<u>201</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial period was as follows:

	2025 Number	2024 Number
Employees	7	8
	<u>7</u>	<u>8</u>

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	99,686	138,219
Pension costs	1,792	2,383
	<u>101,478</u>	<u>140,602</u>

continued

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year to cessation on 31 August 2025

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2025	1,394,548	55,981	1,450,529
Additions	-	12,167	12,167
Disposals	(1,394,548)		(1,462,696)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	-	-	-
Depreciation			
At 1 January 2025	21,118	30,528	51,646
Charge for the financial period	13,417	10,788	24,205
On disposals	(34,535)	(41,316)	(75,851)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	-	-	-
Net book value			
At 31 August 2025	-	-	-
At 31 December 2024	<u>1,373,430</u>	<u>25,453</u>	<u>1,398,883</u>

9. DEBTORS

	2025 £	2024 £
Trade debtors	-	7,867
Amounts owed by connected parties (Note 15)	-	(947)
Prepayments and accrued income	-	4,347
	<hr/>	<hr/>
	-	11,267
	<hr/>	<hr/>

10. CREDITORS

Amounts falling due within one period

	2025 £	2024 £
Property Loan	-	285,000
Trade creditors	-	5,306
Taxation and social security costs	-	4,300
Other creditors	-	(500)
Accruals and deferred income	-	2,569
	<hr/>	<hr/>
	-	296,675
	<hr/>	<hr/>

11. RESERVES

	2025 £	2024 £
At the beginning of the period	1,169,295	1,101,177
(Deficit)/Surplus for the financial period	(1,169,295)	68,118
	<hr/>	<hr/>
At the end of the period	-	1,169,295
	<hr/>	<hr/>

continued

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year to cessation on 31 August 2025

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 January 2024	1,095,558	1,101,177
Movement during the financial period	73,737	68,118
At 31 December 2024	1,169,295	1,169,295
Movement during the financial period	(1,169,295)	(1,169,295)
At 31 August 2025	-	-

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2025 £
Building Fund	1,113,883	-	1,113,883	-	-
Unrestricted General	55,412	255,782	311,194	-	-
	1,169,295	255,782	(1,425,077)	-	-
Total funds	1,169,295	255,782	1,425,077	-	-

13. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one period thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. RELATED PARTY TRANSACTIONS

The company had transactions with other connected parties. The following amounts are receivable at the financial period end:

Balance 2025 £	Movement in financial period £	Balance 2024 £	Maximum in financial period £
-	947	(947)	-

15. POST-BALANCE SHEET EVENTS

Following the cessation of the charity, the Trustees will fulfil all their responsibilities to ensure all statutory and administration matters are fully completed.

16. TRUSTEE RENUMERATION

None of the Trustees received nor waived any kind of remuneration for their services as Trustees during the current or previous financial period. One of the Trustees, appointed during the current period, was paid £32,243 by way of salary for his role as Pastor in the Church.

continued

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year to cessation on 31 August 2025

17. INDEPENDENT EXAMINATION

Daly Park & Company Ltd charged a fee of £1,800 for their independent examination work in the current period. The comparative period's fee was £1,800.

ECF Trust

Northern Ireland - Charity number 108294

Accounts

Company Registration Number: NI648897
Charity Number: NIC108294

ECF Trust

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2024

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

ECF Trust
(A company limited by guarantee, not having a share capital)
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ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	David Wylie Warwick McCullough Jonathan Andrew Beggs Alan Emerson Philip Emerson (Resigned 3 December 2024) Alain Emerson (Appointed 3 December 2024) Keith McCollum (Appointed 3 December 2024)
Company Secretary	Joanne Briggs (Appointed 3 December 2024) Leonard Adamson (Resigned 3 December 2024)
Charity Number in Northern Ireland	NIC108294
Company Registration Number	NI648897
Registered Office and Principal Address	23a Castle Lane Lurgan Co. Armagh BT67 9BD Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Craigavon Co. Armagh BT66 6AS Northern Ireland

ECF Trust

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ECF Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

As a local church, it is our desire to outwork the mission and life of Jesus to those around us. Our vision statement is "to help rewrite the story of Craigavon, Ireland and the Nations with the good news of the Kingdom of God." At Emmanuel, we seek to be a community which is there to support one another but also be equipped to serve the people in our local area to demonstrate God's love in word and action.

An example of our services and programmes are:

- As a community of faith, we gather for coffee, connection, worship, and teaching on Sundays.
- Kids and youth environments on Sunday mornings,
- Midweek Lifegroups for various age groups, demographics etc. which offer study, training and support in the Christian life and service.
- We run several drop-in coffee mornings and evenings to allow people who are lonely/isolated to gather.
- Provision of a food pantry twice per week and other compassionate support for people in need.
- Courses to help explore the English language and how this helps express a multicultural, welcoming church environment.

Building Project.

We have been operating in our new building for one year and have been developing many of the spaces to maximise ministry. We are paying back our loan at a total of £5k per month, with tithes and offerings more than adequately covering these costs. The building continues to be internally developed in order to meet the needs of our congregation and local community.

During the year, we established a 'building management team' who meet three times a year to help ensure all health and safety requirements, policies and procedures are adhered to.

We continue to have a lot of interest from various agencies about using the building. To date we have been able to facilitate room hire and community space provision for Links Counselling, Vital Connexions, Coalition of Christian Voices Against Poverty, Armagh Banbridge Craigavon Council, NI Housing Executive, Craigavon Area Compassion Project / Craigavon Area Food Bank, Lisburn City Choir, Chamber of Commerce/Counsel, Foster and Adoption support group, REACH, Craigavon YFC and Trussell Trust.

Governance

Our Board of Directors have met regularly and have undertaken a full programme of board strategic and governance activity throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. Conflicts of Interest during board meetings are managed as per our agreed policy. There are no related parties or significant interest to be noted. Apart from the lead Pastor, Directors are unpaid and are not remunerated for their trusteeship.

New Directors are recruited as per the Memorandum and Articles of Association. During the year, the Board was strengthened by new members. This helps to diversify board membership and ensures a broad range of skills and experience at Board level. A review of the Articles of Association has occurred during the year which amended the charitable objects to better describe the charitable work of ECF Trust and to improve the governance arrangements of the Company. As we look ahead to next year, and the continued development of close partnership working with Emmanuel Church Lurgan, the Board of Directors will conduct a due diligence review regarding merging the 2 charitable trusts so that governance arrangements better reflect the one vision, mission and operations of the churches across the City of Craigavon.

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Review of Activities, Achievements and Performance

Church Community

In Emmanuel Portadown, we have a regular weekly attendance of approximately 220 people. We have seen a number of salvations over the past year and it has been beautiful to have a "home" in which people can find family. We continue to meet for one morning service on a Sunday morning, and it is such an encouragement to see so many new people become welcomed and integrated into the church family. Our foyer facilitates a great family 'feel' as we are able to connect with one another over tea/coffee after our Sunday gatherings.

We also use this space to develop other community and compassion activities during the week as we develop more connections in the town and further afield. Our Caretaker continues to help facilitate practical developments and implement the necessary health and safety standards within our building which have been progressing well.

In-person gatherings

We are continuing to see the benefit of our teaching that was delivered throughout our 'God Story' series. It has been an encouragement to see so many people receive revelation that their story is interwoven in God's bigger story.

As our church family grows, we have had to be adaptable in how we use the various spaces within the building. There has been a steady increase in attendance, with new faces coming along more regularly. We have begun the process of developing the sensory room, however this will require additional funding to develop the space fully.

The various gatherings each week have been life-giving to our congregation and enabled us to provide additional support to more vulnerable people. We were delighted to be able to host both nine baptisms and lots of dedication services for the many babies born into our church family over the year.

Our faithful volunteers remain key to how our Sunday services and weekly ministries operate. It takes 160 people serving on rota to make Sundays happen in their current format. And we are grateful for their commitment and heart as they do so.

Courses

We have seen an increase in the number of those attending our English classes every week, anywhere between 12 to 28 people come along. This is such a vital and fruitful ministry which helps provide support to the increasing number of foreign national families God is bringing to our body. This environment is delivered by 14 volunteers and 1 staff member who foster a real sense of community for people from all over the world. In addition, the church provides one-to-one support for many people from the migrant community in terms of employment, housing and access to various resources. This is carried out in partnership with various local statutory agencies and charities.

We have been able to host two Newcomer's Cafe environments which create a more intimate environment to get to know those who are new to the body. Following this we had 15 people attend our 'Believing and Belonging' course which provides a wonderful opportunity to share our key Vision and Values.

Lifegroups

Our Life groups continue to meet every other week, with about 110 people meeting together across the town in 17 groups. This is a key element of our church for building community and connection amongst a growing congregation. This year we were able to delve deeper into our God Story series as the small group guides proved a useful resource.

Prayer

Gathered Prayer took on a slightly different form this year, by changing venues to the Glass space in Lurgan and The Hub in Portadown. It continues to run every other week alternating between these venues with a new starting time of 7.30pm.

A faithful group of 6-10 people meet every Friday night in the church car park to pray around the town. These have proved to be great times of fellowship as well as prayer.

Our prayer room has been well established, running weekly on Fridays from 10am- 7pm. It is our dream to see this continue to grow and an appetite for the presence of the Lord to increase.

Prayer ministry is offered after each Sunday morning service with training taking place for all volunteers on the teams. These teams also help facilitate prayer in spaces like Nua and the Tobar conference.

We have also seen weekly prayer points established that are communicated across various social media and communications platforms, including our Friday email, all with the aim to create a more sustained, informed and specific culture of prayer.

It has been both a joy and an encouragement to see our part time prayer coordinator lead this area so passionately and diligently and to feel the spiritual temperature increase across both churches.

It has also been an encouragement to see coordination of our Prophetic Ministry across Emmanuel Lurgan and Emmanuel Portadown. Training and support happen monthly, whilst also creating an avenue for collective prayer.

Pastoral Care

Our part time Pastoral Care Coordinator oversees pastoral support for the members of our church body who require specific support in their lives. We continue to support a wide range of individuals and families from those who have just had babies to those recently bereaved and a complex range of needs.

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Kids &Tots

On average we have around 9 pre-school children and 30 Primary School kids on a Sunday. Our additional needs team continues to evolve, offering support for anywhere between two and four children on any given Sunday. We have made an initial start on furnishing the sensory room which for now gives those children that require it, a safe space to encounter Jesus during our Sunday morning sessions. Looking to next year, we see the development of our additional needs provision as being a key priority for the church.

We have 9 volunteers for Kingdom Tots, approximately 27 volunteers for kingdom kids, including 4 team leaders and 8 volunteers for our Additional Needs team. It has been really wonderful to facilitate all of our kids accessing the God Story alongside our adult members of the church family. What has also been really beautiful is that we were teaching the same topics as Emmanuel Lurgan which is strengthening connections across the city.

Sunday mornings have different areas set up and kids can rotate through with a group of kids their own age. The programme includes Bible teaching, games, memory verses, worship and prayer.

Youth

Our youth ministry continues to expand. We now average 30 youth each week, which will increase again come September. We currently have 9 volunteer leaders facilitating this on a three weekly cycle. Our young people have also been delving deeper into the God Story alongside our teaching theme. It was a joy to see them lead a song during our Carol service, and we have seen youth worship mornings established once every two months.

Whilst our youth programs are supported by a dedicated team of volunteer leaders, we are hopeful that a part-time youth worker can be employed in the coming year. We have begun to furnish our youth room thanks to an anonymous donation, however it does require more funds to purchase more teen friendly resources.

Safeguarding is overseen by a volunteer leader with expertise in this area, with regular training carried out for volunteers in all of our environments throughout the year.

Local Mission / Compassion

Connect Café

This environment provides a safe and free cafe-style environment where people can experience a warm welcome and a listening ear, they can get tea and snacks but also support, care and signposting to other support mechanisms. This environment averaged around 40-50 weekly visitors over the year facilitated by 12 volunteers. Over the winter months we have provided a soup lunch on a regular basis to supplement the service we provide.

Food Pantry, Foodbank & Compassion services

With increasing demand on our Freedom Foods Pantry both our Thursday evening and Friday morning sessions continue to be a busy hive of activity connecting people with practical support and community. Freedom Foods Pantry is part of the Your Local Pantry UK wide network of Social Supermarkets. Our social supermarket is connected into the strategic plan for the ABC Council area, working with the ABC Community Food Hub and four other pantry's to cover the whole council area.

This area of support continues to be key to help lift the financial burden from those in the local community as well as provide practical financial management support. There is a wonderful team of 24 volunteers who help facilitate the running of this ministry led diligently and ably by our Pantry coordinator. Those from the community who come to Pantry report how well they are loved which speaks volumes as to the level of care taken by our team.

Hope Café continues to operate once a month on a Friday evening, creating space for connection through craft, games and music, all over a cup of tea and coffee.

Emmanuel Portadown has a strategic partnership with Craigavon Area Food Bank and we act as a distribution centre for this vital community service. Working alongside the food bank, we continue to provide food bank referrals for those in need, ensuring that vital support is given in a timely manner. Additionally, signposting is provided to other support mechanisms to provide a wrap-around service.

Christmas Support Program

Targeted support was given over Christmas to those in need in our local community, including food hampers, fuel, electricity, and toys. The needs of our local community continue to grow, and the church seeks to find new ways to bring solutions and support. We were also able to bless the local community around the church with a token gift from everyone at Emmanuel Portadown.

Christmas dinner for 80 attendees

Christmas movie night - 50 in attendance

120 hampers delivered

Hope Cafe open on Boxing Day - Chosen Christmas special

Local Mission Partners

We hosted a café type environment as a means of connection with our community during the "Country Comes to Town" event, which happens annually during the month of September in Portadown. Our location, right beside key car

ECF Trust

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

parks, was helpful to create a relaxed, open environment for people to call for a cup of coffee and a chat. We also had a team of people sharing invitations around the town which helped to draw people in.

As our posture is to connect, support and work together across our communities we partner practically, prayerfully, and financially with the following local organisations: -

- 24/7 Prayer Ireland
- Aspire NI
- REACH
- LINKS Counselling
- Shalom Life
- Youth for Christ
- Shalom Life
- Craigavon Area Compassion Project / Food Bank
- D & C Bailie - Ballina
- Home for Good
- CARA Craigavon

Global Mission

We may not be able to go all over the world regularly, but we believe it is our mandate to connect and support global mission. We partner practically, prayerfully, and financially with the following global organisations: -

- 24 7 Prayer International
- P & J Swaffield (WEC International)
- Elam Ministries
- Open Doors

We continue to financially and prayerfully support W & S Robinson and their family who are living as missionaries in Madrid, Spain. They are part of the WEC team there and are still in the language learning phase, while also developing connections to the local community and supporting local churches and ministries. A small team, led by two of our Elders, spend time with them online with a prayer group, helping to support and encourage them.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of £1,465,970 (2023 - £1,494,146) and liabilities of £296,675 (2023 - £392,969). The net assets of the company have increased by £68,118.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

David Wylie
Warwick McCullough
Jonathan Andrew Beggs
Alan Emerson
Philip Emerson (Resigned 3 December 2024)
Alain Emerson (Appointed 3 December 2024)
Keith McCollum (Appointed 3 December 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:

Joanne Briggs (Appointed 3 December 2024)
Leonard Adamson (Resigned 3 December 2024)

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. ECF Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Approved by the Board of Trustees on 26 June 2025 and signed on its behalf by:

Alain Emerson
Trustee



Warwick McCullough
Director



ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

General responsibilities

The trustees, who are also directors of ECF Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to Daly Park & Company Ltd, Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

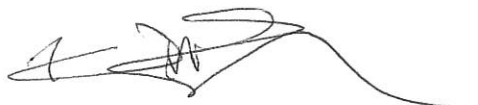
The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2024.

Approved by the Board of Trustees on 26 June 2025 and signed on its behalf by:

Alain Emerson
Trustee



Warwick McCullough
Director



ECF Trust

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ECF TRUST

We have examined the financial statements of the company for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALRY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

Date: 26 June 2025

ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Incoming Resources	Notes						
Donations and legacies	3.1	369,718	-	369,718	634,383	-	634,383
Investments	3.2	201	-	201	683	-	683
Total incoming resources		369,919	-	369,919	635,066	-	635,066
Resources Expended							
Charitable activities	4.1	296,182	5,619	301,801	260,096	6,381	266,477
Net incoming/outgoing resources before transfers		73,737	(5,619)	68,118	374,970	(6,381)	368,589
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		73,737	(5,619)	68,118	374,970	(6,381)	368,589
Reconciliation of funds:							
Total funds beginning of the year	13	1,095,558	5,619	1,101,177	720,588	12,000	732,588
Total funds at the end of the year		1,169,295	-	1,169,295	1,095,558	5,619	1,101,177

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

ECF Trust

(A company limited by guarantee, not having a share capital)

Company Number: NI648897

BALANCE SHEET

as at 31 December 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	9	<u>1,398,883</u>	<u>1,428,499</u>
Current Assets			
Debtors	10	11,267	17,206
Cash at bank and in hand		<u>55,820</u>	<u>48,441</u>
		<u>67,087</u>	<u>65,647</u>
Creditors: Amounts falling due within one year	11	<u>(296,675)</u>	<u>(392,969)</u>
Net Current Liabilities		<u>(229,588)</u>	<u>(327,322)</u>
Total Assets less Current Liabilities		<u>1,169,295</u>	<u>1,101,177</u>
Funds			
Restricted trust funds		-	5,619
Designated funds (Unrestricted)		1,113,883	1,054,370
General fund (unrestricted)		<u>55,412</u>	<u>41,188</u>
Total funds	13	<u>1,169,295</u>	<u>1,101,177</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26 June 2025 and signed on its behalf by

Alain Emerson
Trustee



Warwick McCullough
Director



ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

ECF Trust is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 23a Castle Lane, Lurgan, Co. Armagh, BT67 9BD, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Donations and legacies	<u>369,718</u>	<u>-</u>	<u>369,718</u>	<u>634,383</u>
3.2	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Investments	<u>201</u>	<u>-</u>	<u>201</u>	<u>683</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES		Costs	2024	2023
			£	£	£
	Expenditure on charitable activities		<u>301,801</u>	<u>301,801</u>	<u>266,477</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

4.2 SUPPORT COSTS	Charitable Activities £	2024 £	2023 £
Administration Costs	25,859	25,859	23,784
Church Ministry	60,833	60,833	54,762
Other Support Costs	35,477	35,477	28,530
Support	39,030	39,030	33,301
Staff Costs	140,602	140,602	111,158
	<u>301,801</u>	<u>301,801</u>	<u>251,535</u>
5. ANALYSIS OF SUPPORT COSTS		2024 £	2023 £
Administration Costs		25,859	23,784
Church Ministry		60,833	54,762
Other Support Costs		35,477	28,530
Support		39,030	33,301
Staff Costs		140,602	111,158
		<u>301,801</u>	<u>251,535</u>
6. NET INCOMING RESOURCES		2024 £	2023 £
Net Incoming Resources are stated after charging/(crediting):			
Depreciation of tangible assets		34,120	14,942
Independent Examiner's remuneration: - independent examination services		1,800	2,400
		<u>35,920</u>	<u>17,342</u>
7. INVESTMENT AND OTHER INCOME		2024 £	2023 £
Bank interest		201	683
		<u>201</u>	<u>683</u>
8. EMPLOYEES AND REMUNERATION			
Number of employees			
The average number of persons employed (including executive trustees) during the financial year was as follows:			
		2024 Number	2023 Number
Employees		8	6
The staff costs comprise:			
		2024 £	2023 £
Wages and salaries		138,219	108,920
Pension costs		2,383	2,238
		<u>140,602</u>	<u>111,158</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	1,390,044	55,981	1,446,025
Additions	4,504	-	4,504
At 31 December 2024	<u>1,394,548</u>	<u>55,981</u>	<u>1,450,529</u>
Depreciation			
At 1 January 2024	993	16,533	17,526
Charge for the financial year	20,125	13,995	34,120
At 31 December 2024	<u>21,118</u>	<u>30,528</u>	<u>51,646</u>
Net book value			
At 31 December 2024	<u><u>1,373,430</u></u>	<u><u>25,453</u></u>	<u><u>1,398,883</u></u>
At 31 December 2023	<u><u>1,389,051</u></u>	<u><u>39,448</u></u>	<u><u>1,428,499</u></u>

10. DEBTORS

	2024 £	2023 £
Trade debtors	7,867	5,062
Amounts owed by connected parties (Note 16)	(947)	6,176
Prepayments and accrued income	4,347	5,968
	<u>11,267</u>	<u>17,206</u>

11. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Property Loan	285,000	350,000
Trade creditors	5,306	39,761
Taxation and social security costs	4,300	324
Other creditors	(500)	(500)
Accruals and deferred income	2,569	3,384
	<u>296,675</u>	<u>392,969</u>

12. RESERVES

	2024 £	2023 £
At the beginning of the year	1,101,177	732,588
Surplus for the financial year	68,118	368,589
At the end of the year	<u>1,169,295</u>	<u>1,101,177</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

13. FUNDS**13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2023	720,588	12,000	732,588
Movement during the financial year	374,970	(6,381)	368,589
At 31 December 2023	1,095,558	5,619	1,101,177
Movement during the financial year	73,737	(5,619)	68,118
At 31 December 2024	<u>1,169,295</u>	<u>-</u>	<u>1,169,295</u>

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
Wilson Trust Grant	5,619	-	5,619	-	-
Unrestricted funds					
Building Fund	1,054,370	-	-	59,513	1,113,883
Unrestricted General	41,188	369,919	296,182	(59,513)	55,412
	<u>1,095,558</u>	<u>369,919</u>	<u>(296,182)</u>	<u>-</u>	<u>1,169,295</u>
Total funds	<u>1,101,177</u>	<u>369,919</u>	<u>301,801</u>	<u>-</u>	<u>1,169,295</u>

14. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

16. TRUSTEE RENUMERATION

None of the Trustees received nor waived any kind of remuneration for their services as Trustees during the current or previous financial year. One of the Trustees, appointed during the current year, was paid £3,798 by way of salary for his role as Pastor in the Church.

17. INDEPENDENT EXAMINATION

Daly Park & Company Ltd charged a fee of £1,800 for their independent examination work in the current year. The comparative year's fee was £2,400.

ECF Trust

Northern Ireland - Charity number 108294

Annual report

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ECF Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

As a local church, it is our desire to outwork the mission and life of Jesus to those around us. Our vision statement is "to help rewrite the story of Craigavon, Ireland and the Nations with the good news of the Kingdom of God." At Emmanuel, we seek to be a community which is there to support one another but also be equipped to serve the people in our local area to demonstrate God's love in word and action.

An example of our services and programmes are:

- As a community of faith, we gather for coffee, connection, worship, and teaching on Sundays.
- Kids and youth environments on Sunday mornings,
- Midweek Lifegroups for various age groups, demographics etc. which offer study, training and support in the Christian life and service.
- We run several drop-in coffee mornings and evenings to allow people who are lonely/isolated to gather.
- Provision of a food pantry twice per week and other compassionate support for people in need.
- Courses to help explore the English language and how this helps express a multicultural, welcoming church environment.

Building Project.

We have been operating in our new building for one year and have been developing many of the spaces to maximise ministry. We are paying back our loan at a total of £5k per month, with tithes and offerings more than adequately covering these costs. The building continues to be internally developed in order to meet the needs of our congregation and local community.

During the year, we established a 'building management team' who meet three times a year to help ensure all health and safety requirements, policies and procedures are adhered to.

We continue to have a lot of interest from various agencies about using the building. To date we have been able to facilitate room hire and community space provision for Links Counselling, Vital Connexions, Coalition of Christian Voices Against Poverty, Armagh Banbridge Craigavon Council, NI Housing Executive, Craigavon Area Compassion Project / Craigavon Area Food Bank, Lisburn City Choir, Chamber of Commerce/Counsel, Foster and Adoption support group, REACH, Craigavon YFC and Trussell Trust.

Governance

Our Board of Directors have met regularly and have undertaken a full programme of board strategic and governance activity throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. Conflicts of Interest during board meetings are managed as per our agreed policy. There are no related parties or significant interest to be noted. Apart from the lead Pastor, Directors are unpaid and are not remunerated for their trusteeship.

New Directors are recruited as per the Memorandum and Articles of Association. During the year, the Board was strengthened by new members. This helps to diversify board membership and ensures a broad range of skills and experience at Board level. A review of the Articles of Association has occurred during the year which amended the charitable objects to better describe the charitable work of ECF Trust and to improve the governance arrangements of the Company. As we look ahead to next year, and the continued development of close partnership working with Emmanuel Church Lurgan, the Board of Directors will conduct a due diligence review regarding merging the 2 charitable trusts so that governance arrangements better reflect the one vision, mission and operations of the churches across the City of Craigavon.

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Review of Activities, Achievements and Performance

Church Community

In Emmanuel Portadown, we have a regular weekly attendance of approximately 220 people. We have seen a number of salvations over the past year and it has been beautiful to have a "home" in which people can find family. We continue to meet for one morning service on a Sunday morning, and it is such an encouragement to see so many new people become welcomed and integrated into the church family. Our foyer facilitates a great family 'feel' as we are able to connect with one another over tea/coffee after our Sunday gatherings.

We also use this space to develop other community and compassion activities during the week as we develop more connections in the town and further afield. Our Caretaker continues to help facilitate practical developments and implement the necessary health and safety standards within our building which have been progressing well.

In-person gatherings

We are continuing to see the benefit of our teaching that was delivered throughout our 'God Story' series. It has been an encouragement to see so many people receive revelation that their story is interwoven in God's bigger story.

As our church family grows, we have had to be adaptable in how we use the various spaces within the building. There has been a steady increase in attendance, with new faces coming along more regularly. We have begun the process of developing the sensory room, however this will require additional funding to develop the space fully.

The various gatherings each week have been life-giving to our congregation and enabled us to provide additional support to more vulnerable people. We were delighted to be able to host both nine baptisms and lots of dedication services for the many babies born into our church family over the year.

Our faithful volunteers remain key to how our Sunday services and weekly ministries operate. It takes 160 people serving on rota to make Sundays happen in their current format. And we are grateful for their commitment and heart as they do so.

Courses

We have seen an increase in the number of those attending our English classes every week, anywhere between 12 to 28 people come along. This is such a vital and fruitful ministry which helps provide support to the increasing number of foreign national families God is bringing to our body. This environment is delivered by 14 volunteers and 1 staff member who foster a real sense of community for people from all over the world. In addition, the church provides one-to-one support for many people from the migrant community in terms of employment, housing and access to various resources. This is carried out in partnership with various local statutory agencies and charities.

We have been able to host two Newcomer's Cafe environments which create a more intimate environment to get to know those who are new to the body. Following this we had 15 people attend our 'Believing and Belonging' course which provides a wonderful opportunity to share our key Vision and Values.

Lifegroups

Our Life groups continue to meet every other week, with about 110 people meeting together across the town in 17 groups. This is a key element of our church for building community and connection amongst a growing congregation. This year we were able to delve deeper into our God Story series as the small group guides proved a useful resource.

Prayer

Gathered Prayer took on a slightly different form this year, by changing venues to the Glass space in Lurgan and The Hub in Portadown. It continues to run every other week alternating between these venues with a new starting time of 7.30pm.

A faithful group of 6-10 people meet every Friday night in the church car park to pray around the town. These have proved to be great times of fellowship as well as prayer.

Our prayer room has been well established, running weekly on Fridays from 10am- 7pm. It is our dream to see this continue to grow and an appetite for the presence of the Lord to increase.

Prayer ministry is offered after each Sunday morning service with training taking place for all volunteers on the teams. These teams also help facilitate prayer in spaces like Nua and the Tobar conference.

We have also seen weekly prayer points established that are communicated across various social media and communications platforms, including our Friday email, all with the aim to create a more sustained, informed and specific culture of prayer.

It has been both a joy and an encouragement to see our part time prayer coordinator lead this area so passionately and diligently and to feel the spiritual temperature increase across both churches.

It has also been an encouragement to see coordination of our Prophetic Ministry across Emmanuel Lurgan and Emmanuel Portadown. Training and support happen monthly, whilst also creating an avenue for collective prayer.

Pastoral Care

Our part time Pastoral Care Coordinator oversees pastoral support for the members of our church body who require specific support in their lives. We continue to support a wide range of individuals and families from those who have just had babies to those recently bereaved and a complex range of needs.

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Kids &Tots

On average we have around 9 pre-school children and 30 Primary School kids on a Sunday. Our additional needs team continues to evolve, offering support for anywhere between two and four children on any given Sunday. We have made an initial start on furnishing the sensory room which for now gives those children that require it, a safe space to encounter Jesus during our Sunday morning sessions. Looking to next year, we see the development of our additional needs provision as being a key priority for the church.

We have 9 volunteers for Kingdom Tots, approximately 27 volunteers for kingdom kids, including 4 team leaders and 8 volunteers for our Additional Needs team. It has been really wonderful to facilitate all of our kids accessing the God Story alongside our adult members of the church family. What has also been really beautiful is that we were teaching the same topics as Emmanuel Lurgan which is strengthening connections across the city.

Sunday mornings have different areas set up and kids can rotate through with a group of kids their own age. The programme includes Bible teaching, games, memory verses, worship and prayer.

Youth

Our youth ministry continues to expand. We now average 30 youth each week, which will increase again come September. We currently have 9 volunteer leaders facilitating this on a three weekly cycle. Our young people have also been delving deeper into the God Story alongside our teaching theme. It was a joy to see them lead a song during our Carol service, and we have seen youth worship mornings established once every two months.

Whilst our youth programs are supported by a dedicated team of volunteer leaders, we are hopeful that a part-time youth worker can be employed in the coming year. We have begun to furnish our youth room thanks to an anonymous donation, however it does require more funds to purchase more teen friendly resources.

Safeguarding is overseen by a volunteer leader with expertise in this area, with regular training carried out for volunteers in all of our environments throughout the year.

Local Mission / Compassion

Connect Café

This environment provides a safe and free cafe-style environment where people can experience a warm welcome and a listening ear, they can get tea and snacks but also support, care and signposting to other support mechanisms. This environment averaged around 40-50 weekly visitors over the year facilitated by 12 volunteers. Over the winter months we have provided a soup lunch on a regular basis to supplement the service we provide.

Food Pantry, Foodbank & Compassion services

With increasing demand on our Freedom Foods Pantry both our Thursday evening and Friday morning sessions continue to be a busy hive of activity connecting people with practical support and community. Freedom Foods Pantry is part of the Your Local Pantry UK wide network of Social Supermarkets. Our social supermarket is connected into the strategic plan for the ABC Council area, working with the ABC Community Food Hub and four other pantry's to cover the whole council area.

This area of support continues to be key to help lift the financial burden from those in the local community as well as provide practical financial management support. There is a wonderful team of 24 volunteers who help facilitate the running of this ministry led diligently and ably by our Pantry coordinator. Those from the community who come to Pantry report how well they are loved which speaks volumes as to the level of care taken by our team.

Hope Café continues to operate once a month on a Friday evening, creating space for connection through craft, games and music, all over a cup of tea and coffee.

Emmanuel Portadown has a strategic partnership with Craigavon Area Food Bank and we act as a distribution centre for this vital community service. Working alongside the food bank, we continue to provide food bank referrals for those in need, ensuring that vital support is given in a timely manner. Additionally, signposting is provided to other support mechanisms to provide a wrap-around service.

Christmas Support Program

Targeted support was given over Christmas to those in need in our local community, including food hampers, fuel, electricity, and toys. The needs of our local community continue to grow, and the church seeks to find new ways to bring solutions and support. We were also able to bless the local community around the church with a token gift from everyone at Emmanuel Portadown.

Christmas dinner for 80 attendees

Christmas movie night - 50 in attendance

120 hampers delivered

Hope Cafe open on Boxing Day - Chosen Christmas special

Local Mission Partners

We hosted a café type environment as a means of connection with our community during the "Country Comes to Town" event, which happens annually during the month of September in Portadown. Our location, right beside key car

ECF Trust

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

parks, was helpful to create a relaxed, open environment for people to call for a cup of coffee and a chat. We also had a team of people sharing invitations around the town which helped to draw people in.

As our posture is to connect, support and work together across our communities we partner practically, prayerfully, and financially with the following local organisations: -

- 24/7 Prayer Ireland
- Aspire NI
- REACH
- LINKS Counselling
- Shalom Life
- Youth for Christ
- Shalom Life
- Craigavon Area Compassion Project / Food Bank
- D & C Bailie - Ballina
- Home for Good
- CARA Craigavon

Global Mission

We may not be able to go all over the world regularly, but we believe it is our mandate to connect and support global mission. We partner practically, prayerfully, and financially with the following global organisations: -

- 24 7 Prayer International
- P & J Swaffield (WEC International)
- Elam Ministries
- Open Doors

We continue to financially and prayerfully support W & S Robinson and their family who are living as missionaries in Madrid, Spain. They are part of the WEC team there and are still in the language learning phase, while also developing connections to the local community and supporting local churches and ministries. A small team, led by two of our Elders, spend time with them online with a prayer group, helping to support and encourage them.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of £1,465,970 (2023 - £1,494,146) and liabilities of £296,675 (2023 - £392,969). The net assets of the company have increased by £68,118.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

David Wylie
Warwick McCullough
Jonathan Andrew Beggs
Alan Emerson
Philip Emerson (Resigned 3 December 2024)
Alain Emerson (Appointed 3 December 2024)
Keith McCollum (Appointed 3 December 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:

Joanne Briggs (Appointed 3 December 2024)
Leonard Adamson (Resigned 3 December 2024)

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. ECF Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2024

Approved by the Board of Trustees on 26 June 2025 and signed on its behalf by:

Alain Emerson
Trustee



Warwick McCullough
Director



ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

General responsibilities

The trustees, who are also directors of ECF Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to Daly Park & Company Ltd, Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

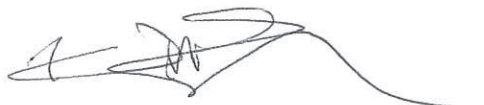
The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2024.

Approved by the Board of Trustees on 26 June 2025 and signed on its behalf by:

Alain Emerson
Trustee



Warwick McCullough
Director



ECF Trust

Northern Ireland - Charity number 108294

Annual return

ECF Trust

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ECF TRUST

We have examined the financial statements of the company for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALRY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

Date: 26 June 2025

ECF Trust

Northern Ireland - Charity number 108294

Accounts

Company Registration Number: NI648897
Charity Number: NIC108294

ECF Trust

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Craigavon
Co. Armagh
BT66 6AS
Northern Ireland

ECF Trust
(A company limited by guarantee, not having a share capital)
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ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	David Wylie Warwick McCullough Jonathan Andrew Beggs Alan Emerson Philip Emerson
Company Secretary	Leonard Adamson
Charity Number in Northern Ireland	NIC108294
Company Registration Number	NI648897
Registered Office and Principal Address	23a Castle Lane Lurgan Co. Armagh BT67 9BD Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Craigavon Co. Armagh BT66 6AS Northern Ireland

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ECF Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

As a local church, it is our desire to outwork the mission and life of Jesus to those around us. Our vision statement is "to help rewrite the story of Craigavon, Ireland and the Nations with the good news of the Kingdom of God." At Emmanuel, we seek to be a community which is there to support one another but also be equipped to serve the people in our local area to demonstrate God's love in word and action.

An example of our services and programmes are:

- As a community of faith, we gather for coffee, connection, worship, and teaching on Sundays.
- Kids and youth environments on Sunday mornings,
- Midweek Lifegroups for various age groups, demographics etc. which offer study, training and support in the Christian life and service.
- We run several drop-in coffee mornings and evenings to allow people who are lonely/isolated to gather.
- Provision of a food pantry twice per week and other compassionate support for people in need.
- Courses to help explore the English language and how this helps express a multicultural, welcoming church environment.

Review of Activities, Achievements and Performance

BUILDING PROJECT

We celebrated the completion and occupancy of our new building in Meadow Lane, Portadown. It has been such a joy to begin to 'live into' the inheritance of this particular space. We are paying back our loan at a total of £5k per month, with tithes and offerings more than adequately covering these costs. The building continues to be internally developed in light of the various ministry needs as they evolve.

SUMMARY OF ACTIVITIES 2023

CHURCH COMMUNITY

In Emmanuel Portadown, we have a regular weekly attendance of over 200 people. We were able to move into our new building in Meadow Lane in September 2023. This allowed us to have one service each Sunday morning and all the kids and youth in the same building. Our foyer is the heart of where we build family as we are able to connect with one another over tea/coffee after our Sunday gatherings.

We also use this space to develop other community and compassion activities during the week as we developed more connections in the town and further afield. We have been able to employ Trevor Kane for one day a week to help facilitate practical developments and health and safety standards within our new building.

We have been able to bless both Alain and Chris with some time for Sabbaticals, releasing them for some much needed rest and restoration as they have pioneered Emmanuel Portadown. Since Alain's return from Sabbatical, he has taken on increased responsibility within the 24/7 community which has released some funds back into the church body for further investment in employment as we seek to see the church become more established.

IN-PERSON GATHERINGS

With the move into our new building, we have seen the need for various ministries to grow to help make Sunday

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

mornings function well. There has been a steady increase in attendance, with new faces coming along more regularly. We have also been able to develop an Additional Needs team to help support children who require 1:1 so they can connect well in their appropriate learning environments and see their families released into and nourished by the church community.

The different gatherings each week have been life-giving to our congregation and enabled us to provide additional support to more vulnerable people. We were delighted to be able to have both baptism and dedication services over the year to welcome people into the church family.

COURSES

We have been running English classes weekly to help provide the increasing number of multi-national families the Lord is bringing to our body. We currently have between 12-15 people attending each week. There has been much fruit from this ministry and we have been able to employ Cathy Gordon for one day a week to help facilitate this and to help grow our compassion ministries. Cathy is assisting many foreign nationals in the town with employment, housing and access to various resources provided by the local councils. She is doing a tremendous job.

LIFEGROUPS

Our Lifegroups continue to meet every other week. With about 110 people meeting together across the town in about 17 groups. This year we were able to delve deeper into our teaching series as resources have been made available through the Emmanuel Church app for lifegroup leaders to use. We have also established an 'in house' lifegroup which serves as a taster group to lifegroup for those who are curious about exploring further. We have seen a few new lifegroups form from this which has been encouraging and others have been fed into existing lifegroups.

PRAYER

With prayer in Portadown we are sharing our church space with ECL every other Wednesday night for corporate prayer. A faithful group of 6-12 people meet every Friday night in the church car park to pray around the town. These have proved to be great times of fellowship as well as prayer. Our prayer room has been well established, running weekly on Fridays from 10am- 7pm. We have also recently had a week of prayer walking around our town, and have been able to employ Karen McGuire for one day per week, sharing the cost and Karen as a resource across both Emmanuel Lurgan and Emmanuel Portadown. Prayer ministry is offered after each Sunday morning service with training taking place for everyone on the teams.

PASTORAL CARE

Debbie Leech continues to provide pastoral support for the members of our church body who require such in the various circumstances they find themselves in. We continue to support a wide range of individuals and families from those who have just had babies to those recently bereaved and a complex range of needs.

KIDS & TOTS

On average we have around 9 pre-school children and 35 / 40 Primary School kids on a Sunday, having just established our additional needs team for two children in particular. We have 9 volunteers for Kingdom Tots, approximately 25 volunteers for kingdom kids, including 4 team leaders and 8 new volunteers for our Additional Needs team. Their topic for most of this year has been women of the bible. Sunday mornings have different areas set up and kids can rotate through with a group of kids their own age – our new building has facilitated this program really well as previously the children had been using the old Iceland building which involved maintaining two sites in the interim. The programme includes Bible teaching, games, memory verses, worship and prayer.

YOUTH

We saw a big increase in the number of youth with about 12 to 18 each week. This also meant an increase in the number of volunteers to 7. They followed the Youth Alpha course and went deeper into the book of John. The youth also had several social evenings and barbeques to build friendships and a sense of fun and community, joining with Emmanuel Lurgan and Cara to build a sense of community across the churches within our borough.

LOCAL MISSION/COMPASSION

CONNECT CAFÉ

This environment provides a safe and free cafe-style environment where people can experience a warm welcome and a listening ear, they can get tea and snacks but also support, care and prayer. This environment averaged around 30- 40 visitors over the year with many people coming along regularly.

FOOD PANTRY, FOODBANK & COMPASSION SERVICES

We have been able to establish our Food Pantry in a purpose made room within the upstairs of our new facility. There is such demand for this service that Sharon has now established a second pantry session on a Friday morning too. This area of support has been key to help lift the financial burden from those in the local community as well as provide practical financial management support. There is a wonderful team of volunteers who help facilitate the running of this ministry.

We continued to provide a food bank referrals service for those in need, ensuring that vital support was given in a timely manner. Additionally, signposting was provided to other support mechanisms to provide a wrap-around

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023
service.

CHRISTMAS SUPPORT PROGRAMME

Targeted support was given over Christmas to those in need in our local community, including food hampers, fuel, electricity, and toys. The needs of our local community continue to grow and the church seeks to find new ways to bring solutions and support. We were also able to bless the local community around the church with a token gift from everyone at Emmanuel Portadown.

LOCAL MISSION PARTNERS

As our posture is to connect, support and work together across our communities we partner both practically, prayerfully, and financially with the following local organisations: -

- 24/7 Prayer Ireland
- Aspire NI
- REACH
- LINKS Counselling
- Shalom Life
- Youth for Christ
- CAP Emmanuel Portadown
- Craigavon Foodbank
- CARA

GLOBAL MISSION

We may not be able to go all over the world regularly, but we believe it is our mandate to connect, support and we partner both practically, prayerfully, and financially with the following global organisations: -

- 24/7 Prayer International
- Paul & Julie Swaffield (WEC International)
- We continue to financially and prayerfully support Wayne & Sue Robinson and their family who are living as missionaries in Madrid, Spain. They are part of the WEC team there and are still in the language learning phase, while also developing connections to the local community and supporting local churches and ministries. Keith and Sharon also spent some

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of £1,494,146 (2022 - £791,553) and liabilities of £392,969 (2022 - £58,965). The net assets of the company have increased by £368,589.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

David Wylie
Warwick McCullough
Jonathan Andrew Beggs
Alan Emerson
Philip Emerson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Leonard Adamson

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. ECF Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

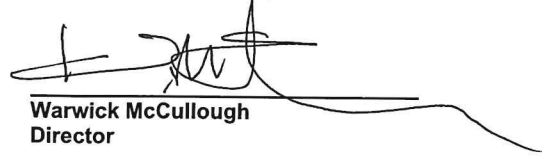
The Auditors

The auditors, Daly Park & Company Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 28 June 2024 and signed on its behalf by:



Philip Emerson
Director



Warwick McCullough
Director

ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2023

The trustees, who are also directors of ECF Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.


The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 28 June 2024 and signed on its behalf by:


Philip Emerson
Director


Warwick McCullough
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of ECF Trust ('the company') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



DALY PARK & COMPANY LTD

Chartered Accountants

4 Carnegie Street

Lurgan

Craigavon

Co. Armagh

BT66 6AS

Northern Ireland

28 June 2024

ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Incoming Resources							
Donations and legacies	3.1	634,383	-	634,383	355,706	-	355,706
Charitable activities							
- Grants from governments and other co-funders	3.2	-	-	-	-	12,000	12,000
Activities for generating funds	3.3	-	-	-	20	-	20
Investments	3.4	683	-	683	402	-	402
Total incoming resources		635,066	-	635,066	356,128	12,000	368,128
Resources Expended							
Charitable activities	4.1	260,096	6,381	266,477	196,888	-	196,888
Net incoming/outgoing resources before transfers		374,970	(6,381)	368,589	159,240	12,000	171,240
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		374,970	(6,381)	368,589	159,240	12,000	171,240
Reconciliation of funds:							
Total funds beginning of the year	14	720,588	12,000	732,588	561,348	-	561,348
Total funds at the end of the year		1,095,558	5,619	1,101,177	720,588	12,000	732,588

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

ECF Trust

(A company limited by guarantee, not having a share capital)

Company Number: NI648897

BALANCE SHEET

as at 31 December 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	9	1,428,499	393,590
Current Assets			
Debtors	10	17,206	13,377
Cash at bank and in hand	11	48,441	384,586
		65,647	397,963
Creditors: Amounts falling due within one year	12	(392,969)	(58,965)
Net Current (Liabilities)/Assets		(327,322)	338,998
Total Assets less Current Liabilities		1,101,177	732,588
Funds			
Restricted trust funds		5,619	12,000
Designated funds (Unrestricted)		1,054,370	322,322
General fund (unrestricted)		41,188	398,266
Total funds	14	1,101,177	732,588

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 28 June 2024 and signed on its behalf by


Philip Emerson
Director


Warwick McCullough
Director

ECF Trust
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds		368,589	171,240
Adjustments for:			
Depreciation		14,942	1,710
Interest receivable and similar income		(683)	(402)
		<u>382,848</u>	<u>172,548</u>
Movements in working capital:			
Movement in debtors		(3,953)	(2,986)
Movement in creditors		(15,996)	49,129
		<u>362,899</u>	<u>218,691</u>
Cash flows from investing activities			
Interest received		683	402
Payments to acquire tangible assets		(1,049,851)	(191,625)
		<u>(1,049,168)</u>	<u>(191,223)</u>
Cash flows from financing activities			
New short term loan		350,000	-
Advances to subsidiaries/group companies		124	(3,549)
		<u>350,124</u>	<u>(3,549)</u>
Net cash generated from/(used in) financing activities		<u>350,124</u>	<u>(3,549)</u>
Net (decrease)/increase in cash and cash equivalents		(336,145)	23,919
Cash and cash equivalents at the beginning of the year		<u>384,586</u>	<u>360,667</u>
Cash and cash equivalents at the end of the year	11	<u><u>48,441</u></u>	<u><u>384,586</u></u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

ECF Trust is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 23a Castle Lane, Lurgan, Co. Armagh, BT67 9BD, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations and legacies	<u>634,383</u>	<u>-</u>	<u>634,383</u>	<u>355,706</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
3.3 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Other trading activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>
3.4 INVESTMENTS	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Investments	<u>683</u>	<u>-</u>	<u>683</u>	<u>402</u>
4. EXPENDITURE				

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Expenditure on charitable activities	-	14,942	251,535	266,477	196,888
4.2 SUPPORT COSTS					
			Charitable Activities £	2023 £	2022 £
Administration Costs			23,784	23,784	4,369
Church Ministry			54,762	54,762	25,833
Other Support Costs			28,530	28,530	27,360
Rent			33,301	33,301	39,140
Staff Costs			111,158	111,158	98,476
			<u>251,535</u>	<u>251,535</u>	<u>195,178</u>
5. ANALYSIS OF SUPPORT COSTS					
				2023 £	2022 £
Administration Costs				23,784	4,369
Church Ministry				54,762	25,833
Other Support Costs				28,530	27,360
Rent				33,301	39,140
Staff Costs				111,158	98,476
				<u>251,535</u>	<u>195,178</u>
6. NET INCOMING RESOURCES					
				2023 £	2022 £
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				14,942	1,710
Auditor's remuneration: - audit services				2,400	-
				<u>17,342</u>	<u>1,710</u>
7. INVESTMENT AND OTHER INCOME					
				2023 £	2022 £
Bank interest				683	402
				<u>683</u>	<u>402</u>
8. EMPLOYEES AND REMUNERATION					
The staff costs comprise:					
				2023 £	2022 £
Wages and salaries				108,920	96,345
Pension costs				2,238	2,131
				<u>111,158</u>	<u>98,476</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

9. TANGIBLE FIXED ASSETS	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2023	389,428	6,746	396,174
Additions	1,000,616	49,235	1,049,851
At 31 December 2023	<u>1,390,044</u>	<u>55,981</u>	<u>1,446,025</u>
Depreciation			
At 1 January 2023	46	2,538	2,584
Charge for the financial year	947	13,995	14,942
At 31 December 2023	<u>993</u>	<u>16,533</u>	<u>17,526</u>
Net book value			
At 31 December 2023	<u><u>1,389,051</u></u>	<u><u>39,448</u></u>	<u><u>1,428,499</u></u>
At 31 December 2022	<u><u>389,382</u></u>	<u><u>4,208</u></u>	<u><u>393,590</u></u>
10. DEBTORS		2023	2022
		£	£
Trade debtors		5,062	4,200
Amounts owed by connected parties (Note 17)		6,176	6,300
Prepayments and accrued income		5,968	2,877
		<u>17,206</u>	<u>13,377</u>
11. CASH AND CASH EQUIVALENTS		2023	2022
		£	£
Cash and bank balances		<u>48,441</u>	<u>384,586</u>
12. CREDITORS		2023	2022
Amounts falling due within one year		£	£
Property Loan		350,000	-
Trade creditors		39,761	51,243
Taxation and social security costs		324	845
Other creditors		(500)	3,700
Accruals and deferred income		3,384	3,177
		<u>392,969</u>	<u>58,965</u>
13. RESERVES		2023	2022
		£	£
At the beginning of the year		732,588	561,348
Surplus for the financial year		368,589	171,240
At the end of the year		<u>1,101,177</u>	<u>732,588</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

14. FUNDS**14.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2022	561,348	-	561,348
Movement during the financial year	159,240	12,000	171,240
At 31 December 2022	720,588	12,000	732,588
Movement during the financial year	374,970	(6,381)	368,589
At 31 December 2023	<u>1,095,558</u>	<u>5,619</u>	<u>1,101,177</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
Restricted funds					
Wilson Trust Grant	12,000	-	6,381	-	5,619
Unrestricted funds					
Mission Fund	1,300	-	1,300	-	-
Building Fund	321,022	-	-	733,348	1,054,370
Unrestricted General	398,266	635,066	258,796	(733,348)	41,188
	<u>720,588</u>	<u>635,066</u>	<u>(260,096)</u>	<u>-</u>	<u>1,095,558</u>
Total funds	<u>732,588</u>	<u>635,066</u>	<u>266,477</u>	<u>-</u>	<u>1,101,177</u>

15. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

16. CAPITAL COMMITMENTS

2023	2022
£	£

Details of capital commitments at the accounting date are as follows:

Approved but not yet contracted for	-	710,000
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17. RELATED PARTY TRANSACTIONS

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2023 £	Movement in financial year £	Balance 2022 £	Maximum in financial year £
<u>6,176</u>	<u>(124)</u>	<u>6,300</u>	<u>-</u>

ECF Trust

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

The Emmanuel Church Lurgan Trust is a Related Party, operating and registered in Northern Ireland. At the year end £6,176 owed to ECF Trust for management services provided to The Emmanuel Trust Church Lurgan Trust.

At the year end £2,550 was also owed to The Emmanuel Lurgan Trust for services provided to ECF Trust. During the year £72,498 was donated from The Emmanuel Church Trust to ECF Trust Building Fund.

18 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Closing balance
	£	£	£
Short-term borrowings	-	(350,000)	(350,000)
Total liabilities from financing activities	<u>-</u>	<u>(350,000)</u>	<u>(350,000)</u>
Total Cash at bank and in hand (Note 11)			<u>48,441</u>
Total net debt			<u><u>(301,559)</u></u>

19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

20. TRUSTEE REMUNERATION

None of the Trustees received or waived any kind of remuneration for their services as Trustees during the current or previous financial year.

ECF Trust

Northern Ireland - Charity number 108294

Annual report

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ECF Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

As a local church, it is our desire to outwork the mission and life of Jesus to those around us. Our vision statement is "to help rewrite the story of Craigavon, Ireland and the Nations with the good news of the Kingdom of God." At Emmanuel, we seek to be a community which is there to support one another but also be equipped to serve the people in our local area to demonstrate God's love in word and action.

An example of our services and programmes are:

- As a community of faith, we gather for coffee, connection, worship, and teaching on Sundays.
- Kids and youth environments on Sunday mornings,
- Midweek Lifegroups for various age groups, demographics etc. which offer study, training and support in the Christian life and service.
- We run several drop-in coffee mornings and evenings to allow people who are lonely/isolated to gather.
- Provision of a food pantry twice per week and other compassionate support for people in need.
- Courses to help explore the English language and how this helps express a multicultural, welcoming church environment.

Review of Activities, Achievements and Performance

BUILDING PROJECT

We celebrated the completion and occupancy of our new building in Meadow Lane, Portadown. It has been such a joy to begin to 'live into' the inheritance of this particular space. We are paying back our loan at a total of £5k per month, with tithes and offerings more than adequately covering these costs. The building continues to be internally developed in light of the various ministry needs as they evolve.

SUMMARY OF ACTIVITIES 2023

CHURCH COMMUNITY

In Emmanuel Portadown, we have a regular weekly attendance of over 200 people. We were able to move into our new building in Meadow Lane in September 2023. This allowed us to have one service each Sunday morning and all the kids and youth in the same building. Our foyer is the heart of where we build family as we are able to connect with one another over tea/coffee after our Sunday gatherings.

We also use this space to develop other community and compassion activities during the week as we developed more connections in the town and further afield. We have been able to employ Trevor Kane for one day a week to help facilitate practical developments and health and safety standards within our new building.

We have been able to bless both Alain and Chris with some time for Sabbaticals, releasing them for some much needed rest and restoration as they have pioneered Emmanuel Portadown. Since Alain's return from Sabbatical, he has taken on increased responsibility within the 24/7 community which has released some funds back into the church body for further investment in employment as we seek to see the church become more established.

IN-PERSON GATHERINGS

With the move into our new building, we have seen the need for various ministries to grow to help make Sunday

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

mornings function well. There has been a steady increase in attendance, with new faces coming along more regularly. We have also been able to develop an Additional Needs team to help support children who require 1:1 so they can connect well in their appropriate learning environments and see their families released into and nourished by the church community.

The different gatherings each week have been life-giving to our congregation and enabled us to provide additional support to more vulnerable people. We were delighted to be able to have both baptism and dedication services over the year to welcome people into the church family.

COURSES

We have been running English classes weekly to help provide the increasing number of multi-national families the Lord is bringing to our body. We currently have between 12-15 people attending each week. There has been much fruit from this ministry and we have been able to employ Cathy Gordon for one day a week to help facilitate this and to help grow our compassion ministries. Cathy is assisting many foreign nationals in the town with employment, housing and access to various resources provided by the local councils. She is doing a tremendous job.

LIFEGROUPS

Our Lifegroups continue to meet every other week. With about 110 people meeting together across the town in about 17 groups. This year we were able to delve deeper into our teaching series as resources have been made available through the Emmanuel Church app for lifegroup leaders to use. We have also established an 'in house' lifegroup which serves as a taster group to lifegroup for those who are curious about exploring further. We have seen a few new lifegroups form from this which has been encouraging and others have been fed into existing lifegroups.

PRAYER

With prayer in Portadown we are sharing our church space with ECL every other Wednesday night for corporate prayer. A faithful group of 6-12 people meet every Friday night in the church car park to pray around the town. These have proved to be great times of fellowship as well as prayer. Our prayer room has been well established, running weekly on Fridays from 10am- 7pm. We have also recently had a week of prayer walking around our town, and have been able to employ Karen McGuire for one day per week, sharing the cost and Karen as a resource across both Emmanuel Lurgan and Emmanuel Portadown. Prayer ministry is offered after each Sunday morning service with training taking place for everyone on the teams.

PASTORAL CARE

Debbie Leech continues to provide pastoral support for the members of our church body who require such in the various circumstances they find themselves in. We continue to support a wide range of individuals and families from those who have just had babies to those recently bereaved and a complex range of needs.

KIDS & TOTS

On average we have around 9 pre-school children and 35 / 40 Primary School kids on a Sunday, having just established our additional needs team for two children in particular. We have 9 volunteers for Kingdom Tots, approximately 25 volunteers for kingdom kids, including 4 team leaders and 8 new volunteers for our Additional Needs team. Their topic for most of this year has been women of the bible. Sunday mornings have different areas set up and kids can rotate through with a group of kids their own age – our new building has facilitated this program really well as previously the children had been using the old Iceland building which involved maintaining two sites in the interim. The programme includes Bible teaching, games, memory verses, worship and prayer.

YOUTH

We saw a big increase in the number of youth with about 12 to 18 each week. This also meant an increase in the number of volunteers to 7. They followed the Youth Alpha course and went deeper into the book of John. The youth also had several social evenings and barbeques to build friendships and a sense of fun and community, joining with Emmanuel Lurgan and Cara to build a sense of community across the churches within our borough.

LOCAL MISSION/COMPASSION

CONNECT CAFÉ

This environment provides a safe and free cafe-style environment where people can experience a warm welcome and a listening ear, they can get tea and snacks but also support, care and prayer. This environment averaged around 30- 40 visitors over the year with many people coming along regularly.

FOOD PANTRY, FOODBANK & COMPASSION SERVICES

We have been able to establish our Food Pantry in a purpose made room within the upstairs of our new facility. There is such demand for this service that Sharon has now established a second pantry session on a Friday morning too. This area of support has been key to help lift the financial burden from those in the local community as well as provide practical financial management support. There is a wonderful team of volunteers who help facilitate the running of this ministry.

We continued to provide a food bank referrals service for those in need, ensuring that vital support was given in a timely manner. Additionally, signposting was provided to other support mechanisms to provide a wrap-around

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023
service.

CHRISTMAS SUPPORT PROGRAMME

Targeted support was given over Christmas to those in need in our local community, including food hampers, fuel, electricity, and toys. The needs of our local community continue to grow and the church seeks to find new ways to bring solutions and support. We were also able to bless the local community around the church with a token gift from everyone at Emmanuel Portadown.

LOCAL MISSION PARTNERS

As our posture is to connect, support and work together across our communities we partner both practically, prayerfully, and financially with the following local organisations: -

- 24/7 Prayer Ireland
- Aspire NI
- REACH
- LINKS Counselling
- Shalom Life
- Youth for Christ
- CAP Emmanuel Portadown
- Craigavon Foodbank
- CARA

GLOBAL MISSION

We may not be able to go all over the world regularly, but we believe it is our mandate to connect, support and we partner both practically, prayerfully, and financially with the following global organisations: -

- 24/7 Prayer International
- Paul & Julie Swaffield (WEC International)
- We continue to financially and prayerfully support Wayne & Sue Robinson and their family who are living as missionaries in Madrid, Spain. They are part of the WEC team there and are still in the language learning phase, while also developing connections to the local community and supporting local churches and ministries. Keith and Sharon also spent some

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of £1,494,146 (2022 - £791,553) and liabilities of £392,969 (2022 - £58,965). The net assets of the company have increased by £368,589.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

David Wylie
Warwick McCullough
Jonathan Andrew Beggs
Alan Emerson
Philip Emerson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Leonard Adamson

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. ECF Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

ECF Trust

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

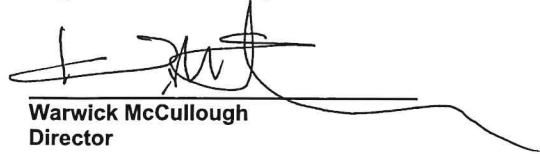
The Auditors

The auditors, Daly Park & Company Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 28 June 2024 and signed on its behalf by:



Philip Emerson
Director



Warwick McCullough
Director

ECF Trust

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2023

The trustees, who are also directors of ECF Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

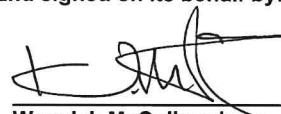
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 28 June 2024 and signed on its behalf by:


Philip Emerson
Director


Warwick McCullough
Director

ECF Trust

Northern Ireland - Charity number 108294

Annual return

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of ECF Trust ('the company') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

to the Members of ECF Trust

(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



DALY PARK & COMPANY LTD

Chartered Accountants

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Lurgan

Craigavon

Co. Armagh

BT66 6AS

Northern Ireland

28 June 2024