

Emmanuel Christian Ministries

Report and Financial Statements

For the Year Ended 31 December 2024



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Reference and Administration Details

Charity Name Emmanuel Christian Ministries

Charity Number SC040967

Principal Address

Church Address

Trustees

Bankers Royal Bank of Scotland
10 Gordon Street
Glasgow
G1 3PL

Independent Examiner
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Trustees' Annual Report

The trustees present their Report and Accounts For The Year Ended 31 December 2024.

Structure, Governance & Management

Governing Document

Emmanuel Christian Ministries' (ECM) Trust is the governing body of the ECM ministries and is registered in Scotland with the Office of the Scottish Charity Regulator (OSCR), with charity number SC040967.

Key Management Remuneration

In the opinion of the trustees there is one member of key management, the administration worker. The total employer cost relating to this post for the Year Ended 31 December 2024 was £20,311 (2023: £19,974).

Recruitment and Appointment of Trustees

Emmanuel Christian Ministries is governed by a board of five trustees, including three office bearers elected during the Annual General Meeting (AGM). Trustees' meetings were held quarterly at the church building. The board is responsible for the overall governance and strategic direction of the ministry, ensuring that ECM fulfils its mission and objectives effectively.

Objectives and Activities

The primary aim of the trust is to share the love of Christ in practical ways and to propagate the Christian Gospel. The objectives include organising various spiritual, social and educational activities for its members and for the local community. The focus is on the educational and social welfare of children, young people, women and their families. The following are some of the highlights of the activities conducted in 2024 which was prepared and submitted by ECM Board of Trustees.

Achievements and Performance

Sunday Worship and Church Activities

- **Sunday Services:** Held at The Glasgow City Church, 348 Cathedral Street, Glasgow, G1 2BQ, at 3:30 PM every Sunday, followed by refreshments at Church Café Connect. Guest speakers from India and Scotland were invited to share the gospel and conducted Biblical seminar for a week. Sunday school for children was held every Sunday.
- **Special Events:** An Easter service was conducted, inviting friends and families.
- **Youth Group:** Every Tuesday, either at the church or at the youth leader's house, fostering learning and discussion of the Word of God. A weekly gathering promoting spiritual, social, and personal growth among young people in a safe and supportive environment.
- **House Groups:** Intimate gatherings in congregation members' homes, promoting spiritual support and community prayer on Thursday evenings for the families with dinner served.
- **Fasting Prayers:** Monthly fasting prayers were conducted in the church building on alternate Saturdays.
- **Vacation Bible School (VBS):** A vibrant holiday-time faith-based learning experience designed to deepen children's understanding of biblical stories through crafts, lessons, and interactive games conducted in July 2024 during summer holidays.

Trustees' Annual Report

Achievements and Performance

Helping Hands

ECM Helping Hands is the community service arm of ECM, dedicated to serving locals and others from all ethnic groups through various programs.

- **Food Bank:** Open every Wednesday in the city centre, managed by dedicated volunteers. The food bank supported mainly asylum seekers from ten different nations, with contributions from local stores like Greggs, Tesco, Sainsbury's, M&S, and Waitrose. Despite limited full-day Tesco collections, the food bank operated throughout the year with funds and local store donations.
- **English Classes:** Provided free English classes to help integrate non-native speakers into the community.
- **Illuminate (Children & Young People Activities):** Organised engaging activities aimed at the social and educational development of children and young people. A community-focused programme offering creative learning and fun activities, tailored for children to grow and build strong connections.
- **Drop-in Centre:** Offered a place for individuals to seek assistance and support.
- **Women's Meetings:** Conducted weekly via Zoom, providing spiritual and physical support, and fostering mutual encouragement.
- **Christmas Outreach:** Delivered gift hampers to all service users families and children and organised a Christmas dinner.

ECM Helping Hands partnered with Central West Integration Networking (CWIN), The Glasgow Asylum Destitution Action Network (GLADAN), and The Destitute Asylum Seekers Service (DASS). As mentioned in the accounts statement, the grants and funds we have received from the funding agencies and well-wishers enabled us to serve the community effectively.

Outreach and Mission Work

- **University Student Outreach:** Providing home-cooked meals and support to students, particularly university students who may be far from home or in need of a community.
- **Support for Missionary in India:** A new initiative commenced this year—monthly financial support provided to a missionary in India, expressing our commitment to global partnership and spreading the Christian message overseas.

Financial Review

The Charity generated a net surplus of £34,567 for the year ended 31 December 2024 (2023: £7,163). At 31 December 2024, reserves stood at £102,974 (2023: £68,407), with £20,474 of these being unrestricted general funds and an additional £65,000 in a designated building fund for purchasing a property (2023: £15,907 with an additional £45,000 in a designated building fund). In addition, the charity held £17,500 in restricted funds, £7,500 of which will be used to purchase a vehicle in the future (2023: £7,500).

Trustees' Annual Report

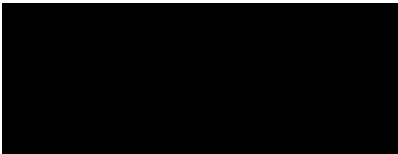
Financial Review

Reserves Policy

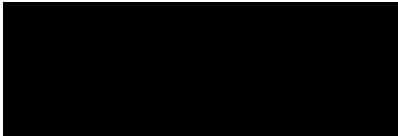
The Charity's policy is to maintain at least three months' running costs in free reserves, which for the year ended 31 December 2024 equate to £10,615. At 31 December 2024, free reserves stood at £20,474 with an additional £65,000 in a designated building fund (2023: £15,907 with an additional £45,000 in a designated building fund) and the Trustees are satisfied that this figure is sufficient to meet the requirement of the policy being applied. The funds held in excess of this are intended for use in workshops and activities in furtherance of the charities objectives.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



Date: 21/08/2025



Date:

Independent Examiner's Report

Report to the trustees/members of	Emmanuel Christian Ministries
Registered charity number	SC040967
Accounts of the charity for the period	1 January 2024 to 31 December 2024
Set out on pages	8 - 13

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement:

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements to:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow G20 6NB

Receipts and Payments Account

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Receipts					
Donations	3	27,375	-	27,375	27,130
Grants	4	-	48,873	48,873	20,411
Other	5	778	-	778	530
		<u>28,153</u>	<u>48,873</u>	<u>77,026</u>	<u>48,071</u>
Payments					
Charitable Activities Costs	6	3,586	38,315	41,901	40,350
Governance Costs	7	-	558	558	558
		<u>3,586</u>	<u>38,873</u>	<u>42,459</u>	<u>40,908</u>
Net Receipts/-Payments		<u>24,567</u>	<u>10,000</u>	<u>34,567</u>	<u>7,163</u>
<i>Funds Brought Forward</i>		60,907	7,500	68,407	61,244
Funds Carried Forward	10	<u>£85,474</u>	<u>£17,500</u>	<u>£102,974</u>	<u>£68,407</u>

The notes on pages 10 to 13 form an integral part of these accounts.

All income and expenditure has arisen from continuing activities.

Statement of Balances

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Opening Cash and Bank Balances	60,907	7,500	68,407	61,244
<i>Surplus/-Deficit for the year</i>	<u>24,567</u>	<u>10,000</u>	<u>34,567</u>	<u>7,163</u>
Closing Cash and Bank Balances 9	<u>85,474</u>	<u>17,500</u>	<u>102,974</u>	<u>68,407</u>

Signed on behalf of the trustees:



Date: 21/08/2025



Date:

Notes to the Accounts

1. General Information

Emmanuel Christian Ministries ("the charity") is a trust governed by its constitution dated 23 October 2009. It was registered as a charity in Scotland (registered number SC040967) on 23 October 2009. It's registered address is 6 Eyrepoint Court, Glasgow, Lanarkshire, G33 3GE.

2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Donations	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Donations	556	-	556	1,695
Gift Aid	5,633	-	5,633	4,574
Offering	9,952	-	9,952	8,502
Tithes	11,059	-	11,059	11,750
Tesco Foodbank Collection	175	-	175	609
	<u>27,375</u>	<u>-</u>	<u>27,375</u>	<u>27,130</u>

4. Grants	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Bank of Scotland Foundation	-	10,000	10,000	-
Cash for Kids	-	-	-	2,575
Corra Foundation	-	-	-	2,966
CEMVO Scotland (EMDF)	-	6,709	6,709	-
Hugh Fraser Foundation	-	2,000	2,000	-
Impact WW Funds	-	-	-	3,170
The Robertson Trust	-	-	-	7,500
The National Lottery (A4A)	-	8,539	8,539	-
Foundation Scotland (VLS)	-	8,200	8,200	-
Foundation Scotland (Peterkins)	-	4,864	4,864	-
Garfield Weston Foundation	-	5,000	5,000	-
Glasgow City Council	-	3,561	3,561	4,200
	<u>-</u>	<u>48,873</u>	<u>48,873</u>	<u>20,411</u>

5. Other Income	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Bank Interest and Refunds	680	-	680	530
Insurance Claim	98	-	98	-
	<u>778</u>	<u>-</u>	<u>778</u>	<u>530</u>

Notes to the Accounts

6. Charitable Activities Costs	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Salaries	1,319	18,541	19,860	18,641
Employer's Pension	-	451	451	333
Children's Activities	-	200	200	1,170
Children's Project (Illuminate)	8	580	588	-
Christmas Programme	58	-	58	471
Church Rent	920	6,280	7,200	7,200
Church Suite Ltd	78	150	228	87
Donations	200	2,200	2,400	-
Food Bank Expenses	15	920	935	1,206
Guest Speakers	-	-	-	1,535
Hospitality (Refreshment/Catering)	113	1,648	1,761	1,664
Insurance	-	591	591	524
Miscellaneous Expenses	-	380	380	1,187
Office Equipment	49	550	599	111
PA/Media & Worship Team	15	100	115	970
Printing Charges	49	250	299	252
Professional Fees	130	42	172	-
Subscriptions	7	180	187	-
Stationery & Postage	-	-	-	11
Student Support Centre	-	515	515	492
Thanksgiving Service	510	-	510	-
Training/Seminar	-	450	450	-
Transport/Travelling	-	634	634	629
VBS - Summer School	85	553	638	1,002
Volunteer Expenses	-	2,400	2,400	2,400
Womens Group	-	150	150	159
Youth Group	30	550	580	306
	<u>3,586</u>	<u>38,315</u>	<u>41,901</u>	<u>40,350</u>
7. Governance Costs	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Independent Examination Fee	-	558	558	558

8. Related Party Transactions

The total cost of remuneration paid to trustees during the year was £20,311 (2023: £18,974). A Palaniappan receives a salary under a contract of employment for the work she carries out as an administrator.

There were no other related party transactions during the year (2023: Nil).

Notes to the Accounts

9. Bank Balances

The closing bank balance is made up as follows:

	2024	2023
	£	£
Current Account - RBS	37,943	22,292
Charity Bank Account	25,000	-
Redwood Bank Account	40,000	-
Helping Hands - BoS	31	328
Bond Account 1 - Santander	-	5,293
Bond Account 2 - Santander	-	5,137
Virgin Money Account	-	35,357
	<u>102,974</u>	<u>68,407</u>

10. Funds Analysis

	Opening Balance 1 Jan 24	Receipts	Payments	Transfers	Closing Balance 31 Dec 24
Unrestricted					
General	15,907	28,153	3,586	(20,000)	20,474
Building Fund	45,000	-	-	20,000	65,000
	<u>60,907</u>	<u>28,153</u>	<u>3,586</u>	<u>-</u>	<u>85,474</u>
Restricted					
Bank of Scotland Foundation	-	10,000	4,040	-	5,960
CEMVO Scotland (EMDF)	-	6,709	2,669	-	4,040
Glasgow City Council	-	3,561	3,561	-	-
Garfield Weston Foundation	-	5,000	5,000	-	-
Hugh Fraser Foundation	-	2,000	2,000	-	-
National Lottery (A4A)	-	8,539	8,539	-	-
Foundation Scotland (Peterkins)	-	8,200	8,200	-	-
Foundation Scotland (VLS)	-	4,864	4,864	-	-
Vehicle Fund	7,500	-	-	-	7,500
	<u>7,500</u>	<u>48,873</u>	<u>38,873</u>	<u>-</u>	<u>17,500</u>
Grand Total	<u>68,407</u>	<u>77,026</u>	<u>42,459</u>	<u>-</u>	<u>102,974</u>

Purpose of Funds

General Fund -	The unrestricted, 'free reserves' of the charity.
Building Fund -	To purchase a building in Glasgow to use for a worship place and to conduct community services.
Vehicle Fund -	Funding to purchase a vehicle.
Awards for All Scotland -	To contribution towards Women's Skills Development through staff costs, volunteer costs and running costs.
Glasgow City Council -	To contribute towards the Wellbeing of children & youths and the Skills Development for Women fund.
Corra Foundation -	Household hardships funds for the families.

Notes to the Accounts

Purpose of Funds - Continued

Impact Winter Wellbeing -	Elderly, single mothers and people in isolation fund.
Bank of Scotland Foundation -	Contribution towards staff costs, volunteer costs and running costs.
Foundation Scotland (VLS) -	To contribute towards delivering the Student Welfare Outreach Programme for international students studying in Scotland including staff, volunteers and utilities costs.
Foundation Scotland (Peterkins) -	To contribute towards the cost of establishing English classes specifically for women asylum seekers and refugees facing communication challenges and to deliver weekly activities for children to improve education attainment in English and Maths.
Cash For Kids -	Funding for children's projects and children and family household expenses.
CEMVO (EMDF) -	To support children and young people's projects through contributions towards staff costs, volunteer costs and running expenses.
Garfield Weston Foundation -	To be used towards the Helping Hands Project.
Hugh Fraser Foundation -	To support children and young people's projects through contributions towards staff costs, volunteer costs and running expenses.