

**Emmanuel Christian Ministries**

**Report and Financial Statements**

**For the Year Ended 31 December 2025**



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Reference and Administration Details

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|                      |                                                                                                                  |                                                      |
|----------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Charity Name         | Emmanuel Christian Ministries                                                                                    |                                                      |
| Charity Number       | SC040967                                                                                                         |                                                      |
| Principal Address    | 6 Eyrepoint Court<br>Glasgow<br>G33 3GE                                                                          |                                                      |
| Church Address       | 348 Cathedral Street<br>Glasgow<br>G1 2BX                                                                        |                                                      |
| Trustees             | Dr Ravin Royer<br>Ms Alamelu Palaniappan<br>Dr Kirsteen Thomson<br>Rev. James Watson<br>Pastor Mohit Ramamoorthy | <i>Chair</i><br><i>Treasurer</i><br><i>Secretary</i> |
| Bankers              | Royal Bank of Scotland<br>10 Gordon Street<br>Glasgow<br>G1 3PL                                                  |                                                      |
| Independent Examiner | David Nicholls FCCA<br>Brett Nicholls Associates<br>Herbert House<br>24 Herbert Street<br>Glasgow<br>G20 6NB     |                                                      |

## Trustees' Annual Report

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The trustees present their Report and Accounts For The Year Ended 31 December 2025.

### 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 2025 was £21,970 (2024: £20,311).

#### *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 2025 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 Tuesdays, 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.

## Trustees' Annual Report

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- **House Groups:** Intimate gatherings in congregation members' homes, promoting spiritual support and community prayer on every Thursday evenings for the families. Here, everyone has the opportunity to practise and use their God given talents. Dinner will be served.
- **Fasting Prayers:** Monthly fasting prayers will be held once each month during the second week of the month, on Friday and Saturday. The program will include street outreach as well as prayer sessions at the church.
- **Funeral Service:** The funeral service of one of the church's oldest members was conducted at the church. She was a faithful woman, and the church covered part of the funeral expenses through its Benevolent Fund.

## 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 program 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.
- **Day Trip:** All the families, young people, and children went on a day trip to Troon Beach. We hired the church hall and enjoyed a potluck lunch together there.
- **Training course:** Sent out volunteers for Safe Guarding Traing course and Food Hygeibe certificate course.

ECM Helping Hands partnered with Central West Integration Networking (CWIN), GLADAN (Glasgow Asylum Destitution Action Network), SCVO (Scottish Council for Voluntary Organisation) and DASS (Destitute Asylum Seekers Service). 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 caring support to students, particularly university students who may be far from home or in need of community. During the months of September and October, lunch was provided to university students at the church building on two days each week.
- **Support for Missionary in India:** Monthly financial support provided to a missionary in India, expressing our commitment to global partnership and spreading the Christian message overseas.

Trustees' Annual Report

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Financial Review

The Charity generated a net surplus of £4,177 for the year ended 31 December 2025 (2024: £34,567). At 31 December 2025, reserves stood at £107,151 (2024: £102,974), with £25,071 of these being unrestricted general funds and an additional £70,000 in a designated building fund for purchasing a property (2024: £20,474 with an additional £65,000 in a designated building fund). In addition, the charity held £12,080 in restricted funds (2024: £17,500), £7,500 of which will be used to purchase a vehicle in the future (2024: £7,500).

*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 2025 equate to £13,686. At 31 December 2025, free reserves stood at £25,071 with an additional £70,000 in a designated building fund (2024: £20,474 with an additional £65,000 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:



===== 6F848888-8546-C2B6-130F-88DEE7C5BA63 =====  
Pastor Mohit Ramamoorthy

Date: **26/07/2026**

===== 6F848888-8546-C2B6-131A-88DEE7C5BA63 =====



===== 6F848888-8546-C2B6-1334-88DEE7C5BA63 =====  
Ms Alamelu Palaniappan

Date: **22/07/2026**

===== 6F848888-8546-C2B6-1337-88DEE7C5BA63 =====

## Independent Examiner's Report

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|                                        |                                    |
|----------------------------------------|------------------------------------|
| Report to the trustees/members of      | Emmanuel Christian Ministries      |
| Registered charity number              | SC040967                           |
| Accounts of the charity for the period | 1 January 2025 to 31 December 2025 |
| 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.

  
6F840000-B546-C2B6-1345-08DEE7C5BA63

**David Nicholls FCCA**

Fellow of the Association of Chartered Certified Accountants

Brett Nicholls Associates

Herbert House, 24 Herbert Street, Glasgow G20 6NB

Date: **27/07/2026**

6F840000-B546-C2B6-1345-08DEE7C5BA63

Emmanuel Christian Ministries  
Report and Accounts for the Year Ended 31 December 2025

Receipts and Payments Account

|                               |              | <i>Unrestricted<br/>Funds</i> | <i>Restricted<br/>Funds</i> | <i>Total<br/>Funds</i> | <i>2024<br/>Total</i>  |
|-------------------------------|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
| <b>Receipts</b>               | <i>Notes</i> | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>               |
| Donations                     | 3            | 30,358                        | -                           | 30,358                 | 27,375                 |
| Grants                        | 4            | 10,500                        | 14,495                      | 24,995                 | 48,873                 |
| Other                         | 5            | 3,566                         | -                           | 3,566                  | 778                    |
|                               |              | <u>44,424</u>                 | <u>14,495</u>               | <u>58,919</u>          | <u>77,026</u>          |
| <b>Payments</b>               |              |                               |                             |                        |                        |
| Charitable Activities Costs   | 6            | 27,702                        | 18,315                      | 46,017                 | 33,152                 |
| Governance Costs              | 7            | 7,125                         | 1,600                       | 8,725                  | 9,307                  |
|                               |              | <u>34,827</u>                 | <u>19,915</u>               | <u>54,742</u>          | <u>42,459</u>          |
| <b>Net Receipts/-Payments</b> |              | <b><u>9,597</u></b>           | <b><u>(5,420)</u></b>       | <b><u>4,177</u></b>    | <b><u>34,567</u></b>   |
| <i>Funds Brought Forward</i>  |              | 85,474                        | 17,500                      | 102,974                | 68,407                 |
| <b>Funds Carried Forward</b>  | 10           | <b><u>£95,071</u></b>         | <b><u>£12,080</u></b>       | <b><u>£107,151</u></b> | <b><u>£102,974</u></b> |

Statement of Balances

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | 2024<br>Total<br>£ |
|----------------------------------|----------------------------|--------------------------|---------------------|--------------------|
| Opening Cash and Bank Balances   | 85,474                     | 17,500                   | 102,974             | 68,407             |
| Surplus/-Deficit for the year    | 9,597                      | (5,420)                  | 4,177               | 34,567             |
| Closing Cash and Bank Balances 9 | 95,071                     | 12,080                   | 107,151             | 102,974            |

Signed on behalf of the trustees:

  
 6F840000-8546-C2B6-1320-08DEE7C5BA63  
 Pastor Mohit Ramamoorthy

Date: 26/07/2026  
 6F840000-8546-C2B6-1320-08DEE7C5BA63

  
 6F840000-8546-C2B6-133B-08DEE7C5BA63  
 Ms Alamelu Palaniappan

Date: 22/07/2026  
 6F840000-8546-C2B6-133E-08DEE7C5BA63

## 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).

| <b>3. Donations</b>       | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> | <i>2024<br/>Total<br/>£</i> |
|---------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Donations                 | 2,648                               | -                                 | 2,648                        | 556                         |
| Gift Aid                  | 5,888                               | -                                 | 5,888                        | 5,633                       |
| Offering                  | 9,919                               | -                                 | 9,919                        | 9,952                       |
| Tithes                    | 11,702                              | -                                 | 11,702                       | 11,059                      |
| Tesco Foodbank Collection | 201                                 | -                                 | 201                          | 175                         |
|                           | <u>30,358</u>                       | <u>-</u>                          | <u>30,358</u>                | <u>27,375</u>               |

| <b>4. Grants</b>            | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> | <i>2024<br/>Total<br/>£</i> |
|-----------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Bank of Scotland Foundation | 10,000                              | -                                 | 10,000                       | 10,000                      |
| Cash for Kids               | -                                   | 2,000                             | 2,000                        | -                           |
| CEMVO Scotland (EMDF)       | -                                   | -                                 | -                            | 6,709                       |
| Hugh Fraser Foundation      | -                                   | -                                 | -                            | 2,000                       |
| Glasgow Care Foundation     | -                                   | 500                               | 500                          | -                           |
| The Robertson Trust         | -                                   | 11,000                            | 11,000                       | -                           |
| The National Lottery (A4A)  | -                                   | -                                 | -                            | 8,539                       |
| Foundation Scotland (VLS)   | 500                                 | -                                 | 500                          | 8,200                       |
| Garfield Weston Foundation  | -                                   | -                                 | -                            | 5,000                       |
| Glasgow City Council        | -                                   | 995                               | 995                          | 3,561                       |
|                             | <u>10,500</u>                       | <u>14,495</u>                     | <u>24,995</u>                | <u>48,873</u>               |

| <b>5. Other Income</b>    | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> | <i>2024<br/>Total<br/>£</i> |
|---------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Bank Interest and Refunds | 3,566                               | -                                 | 3,566                        | 680                         |
| Insurance Claim           | -                                   | -                                 | -                            | 98                          |
|                           | <u>3,566</u>                        | <u>-</u>                          | <u>3,566</u>                 | <u>778</u>                  |

**Emmanuel Christian Ministries**  
**Report and Accounts for the Year Ended 31 December 2025**

**Notes to the Accounts**

| <b>6. Charitable Activities Costs</b> | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> | <i>2024<br/>Total<br/>£</i> |
|---------------------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Salaries                              | 13,915                              | 7,590                             | 21,505                       | 19,860                      |
| Employer's Pension                    | 15                                  | 450                               | 465                          | 451                         |
| Children's Activities                 | -                                   | 61                                | 61                           | 200                         |
| Children's Project (Illuminate)       | 21                                  | 570                               | 591                          | 588                         |
| Christmas Programme                   | 8                                   | 460                               | 468                          | 58                          |
| Church Benevolent Expenses            | 4,738                               | 2,467                             | 7,205                        | -                           |
| Church Suite Ltd                      | 228                                 | -                                 | 228                          | 228                         |
| Day Trip Outing                       | 6                                   | 270                               | 276                          | -                           |
| Guest Speakers                        | 531                                 | 900                               | 1,431                        | -                           |
| Hospitality (Refreshment/Catering)    | 430                                 | 1,710                             | 2,140                        | 1,761                       |
| Mission Offering                      | 1,500                               | 900                               | 2,400                        | 2,400                       |
| Miscellaneous Expenses                | -                                   | -                                 | -                            | 380                         |
| Pastoral Allowance                    | 3,600                               | -                                 | 3,600                        | -                           |
| PA/Media & Worship Team               | 159                                 | -                                 | 159                          | 115                         |
| Printing, Postage & Stationery        | 291                                 | -                                 | 291                          | 299                         |
| Student Support Centre                | 352                                 | -                                 | 352                          | 515                         |
| Thanksgiving Service                  | -                                   | -                                 | -                            | 510                         |
| Training/Seminar                      | 273                                 | -                                 | 273                          | 450                         |
| Transport/Travelling                  | 324                                 | 365                               | 689                          | 634                         |
| VBS - Summer School                   | -                                   | -                                 | -                            | 638                         |
| Volunteer Expenses                    | 850                                 | 1,550                             | 2,400                        | 2,400                       |
| Womens Group                          | 283                                 | -                                 | 283                          | 150                         |
| Youth Group                           | -                                   | 122                               | 122                          | 580                         |
|                                       | <u>27,702</u>                       | <u>18,315</u>                     | <u>46,017</u>                | <u>33,152</u>               |

| <b>7. Governance Costs</b>                        | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> | <i>2024<br/>Total<br/>£</i> |
|---------------------------------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Preparation & Independent Examination of Accounts | -                                   | 600                               | 600                          | 558                         |
| Church Rent                                       | 6,200                               | 1,000                             | 7,200                        | 7,200                       |
| Professional Fees                                 | 130                                 | -                                 | 130                          | 172                         |
| Subscriptions                                     | 184                                 | -                                 | 184                          | 187                         |
| Insurance                                         | 567                                 | -                                 | 567                          | 591                         |
| Admin (other)                                     | 12                                  | -                                 | 12                           | -                           |
| Office Equipment                                  | 32                                  | -                                 | 32                           | 599                         |
|                                                   | <u>7,125</u>                        | <u>1,600</u>                      | <u>8,725</u>                 | <u>9,307</u>                |

## Notes to the Accounts

### 8. Related Party Transactions

The total cost of remuneration paid to trustees during the year was £21,970 (2024: £20,311). 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 (2024: Nil).

### 9. Bank Balances

The closing bank balance is made up as follows:

|                       | 2025<br>£      | 2024<br>£      |
|-----------------------|----------------|----------------|
| Current Account - RBS | 39,270         | 37,943         |
| Charity Bank Account  | 26,238         | 25,000         |
| Redwood Bank Account  | 41,498         | 40,000         |
| Helping Hands - BoS   | 145            | 31             |
|                       | <u>107,151</u> | <u>102,974</u> |

### 10. Funds Analysis

|                             | Opening<br>Balance<br>1 Jan 25 | Receipts      | Payments      | Transfers | Closing<br>Balance<br>31 Dec 25 |
|-----------------------------|--------------------------------|---------------|---------------|-----------|---------------------------------|
| <b>Unrestricted</b>         |                                |               |               |           |                                 |
| General                     | 20,474                         | 44,424        | 34,827        | (5,000)   | 25,071                          |
| Building Fund               | 65,000                         | -             | -             | 5,000     | 70,000                          |
|                             | <u>85,474</u>                  | <u>44,424</u> | <u>34,827</u> | <u>-</u>  | <u>95,071</u>                   |
| <b>Restricted</b>           |                                |               |               |           |                                 |
| Bank of Scotland Foundation | 5,960                          | -             | 5,960         | -         | -                               |
| CEMVO Scotland (EMDF)       | 4,040                          | -             | 4,040         | -         | -                               |
| Robertson Trust             | -                              | 11,000        | 6,420         | -         | 4,580                           |
| Cash For Kids               | -                              | 2,000         | 2,000         | -         | -                               |
| Glasgow City Council        | -                              | 995           | 995           | -         | -                               |
| Glasgow Care Foundation     | -                              | 500           | 500           | -         | -                               |
| Vehicle Fund                | 7,500                          | -             | -             | -         | 7,500                           |
|                             | <u>17,500</u>                  | <u>14,495</u> | <u>19,915</u> | <u>-</u>  | <u>12,080</u>                   |

## Notes to the Accounts

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### 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.                                                                                                                                                   |
| 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, children and family household expenses and the Cost-of-Living crisis.                                                                                                                                                |
| 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.                                                                                                                      |
| Robertson Trust -                       | To be used towards the Helping Hands Project.                                                                                                                                                                                                         |
| Glasgow Care Fund -                     | To support the weekly foodbank costs.                                                                                                                                                                                                                 |
| Glasgow City Council Area Partnership - | To be used towards the Christmas Programme 2025 and to hire bus for a day trip.                                                                                                                                                                       |