

# EMMANUEL COMMUNITY CHURCH

England & Wales · Charity number 1052192

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1996-01-23

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

## Contact

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**Address** Emmanuel Community Church  
Dalton Road  
Barrow-In-Furness  
Cumbria  
LA14 2EX

**Phone** 01229431926

**Email** [emmanuelccbarrow@gmail.com](mailto:emmanuelccbarrow@gmail.com)

**Website** [www.ecc-barrow.com](http://www.ecc-barrow.com)

## Activities

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**Objects:** THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

**Activities:** Religious Activities

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE BARROW IN FURNESS
- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£59,144	£53,338	-	-
2024-08-31	£50,050	£71,318	-	-
2023-08-31	£47,693	£65,553	-	-
2022-08-31	£68,810	£59,141	-	-
2021-08-31	£59,141	£48,206	-	-
2020-08-31	£54,841	£54,973	-	-

## Trustees

Name	Role	Appointed
GEOFFREY MCDONALD		
IDA FERGUSON		2011-06-17
Keith Tipple		2024-08-07

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**J F Hornby & Co**  
CHARTERED ACCOUNTANTS

*More than just* **Accountants**

Tel: 01229 588077

[jfh@jfhornby.com](mailto:jfh@jfhornby.com)

[www.jfhornby.com](http://www.jfhornby.com)

The Tower • Daltongate Business Centre • Daltongate • Ulverston • Cumbria • LA12 7AJ

**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2025**



**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2025**

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### General information

**Trustees:** Mrs Ida Mary Ferguson  
Mr Geoffrey Peter McDonald  
Mr Keith Tipple

**Charity correspondent:** Mr Stuart Ferguson

**Correspondence address:** 2 Dalton Road  
Barrow-in-Furness  
Cumbria LA14 2HD

**Independent examiner:** J F Hornby, FCA  
Chartered Accountant  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria LA12 7AJ

**Registered charity number:** 1052192

**Bankers:** Reliance Bank Limited  
Faith House  
23-24 Lovat Lane  
London EC3R 8EB

## Trustees report for the financial year ended 31st August 2025

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Structure, governance and management

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### Trustees

The appointment of new trustees is made by the trustees holding office.

### Objectives and activities

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### Achievements and performance

The charity fulfilled its objects during the financial year.

### Financial review

An operating surplus of £5,806 (2024: deficit £21,268) arose during the financial year. The trust had accumulated funds of £269,775 (2024: £263,969) which are considered adequate to ensure continuance of its operations.

### Public benefit

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### Safeguarding and vulnerable people

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

Approved by order of the board of trustees on 12th June 2026 and signed on its behalf by:

Mrs Ida Mary Ferguson - Trustee



**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2025.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 12th June 2026**

**Statement of financial activities for the financial year ended 31st August 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, gifts, regular giving and gift aid		56,578	47,491
Grants and subsidies		0	0
Investment income		<u>2,566</u>	<u>2,559</u>
<b>Total</b>		<u><u>£59,144</u></u>	<u><u>£50,050</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>53,338</u>	<u>71,318</u>
<b>Total</b>		<u><u>£53,338</u></u>	<u><u>£71,318</u></u>
<b>NET INCOME/(EXPENDITURE)</b>			
		5,806	-21,268
Depreciation of furniture and fittings in respect of prior years		0	0
<b>Total funds brought forward</b>		<u>263,969</u>	<u>285,237</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£269,775</u></u>	<u><u>£263,969</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2025**

	<b>2025</b>	<b>2024</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£120,565</u>	<u>£120,565</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	80,130	77,564
Cash at bank	69,081	65,840
Cash in hand	<u>0</u>	<u>0</u>
<b>Total Cash</b>	<u>£149,210</u>	<u>£143,404</u>
<b>TOTAL ASSETS</b>	<u>£269,775</u>	<u>£263,969</u>
<b>FUNDS</b>		
Restricted funds	<u>£269,775</u>	<u>£263,969</u>
<b>Signed on behalf of the trustees</b>		

The financial statements were approved by the board of trustees on 12th June 2026 and signed on its behalf by:

**Mrs Ida Mary Ferguson - Trustee**

Notes to the statement of financial activities in respect of the financial year ended 31st August 2025

**1 Accounting convention and policies**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Gifts in kind**

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

**Tangible fixed assets for use by the charity**

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures capitalised to 31st August 2019 are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st September 2019. Subsequent expenditure is charged to income and expenditure account.

**Funds**

The charity receives its income specifically attributable to its work and is classified as restricted funds.

**2 Cash Flow**

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

**3 Tangible fixed assets**

	<b>Equipment and fixtures</b>	<b>Building</b>	<b>Total</b>
<b>Cost</b>			
1st September 2024	41,930	120,000	161,930
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2025	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2024	41,365	0	41,365
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2025	<u>£41,365</u>	<u>£0</u>	<u>£41,365</u>
<b>Net book value</b>			
31st August 2025	<u>£565</u>	<u>£120,000</u>	<u>£120,565</u>
31st August 2024	<u>£565</u>	<u>£120,000</u>	<u>£120,565</u>

<b>4 Charitable costs</b>	<b>2025</b>	<b>2024</b>
Wages and social security	21,633	21,418
Travelling and subsistence	1,880	565
Education and training	1,800	295
Ministry gifts	12,550	11,580
Repairs, maintenance and renewals	1,588	2,118
Telephone and internet	503	429
Postage, stationery and advertising	328	158
Miscellaneous expenses	588	1,487
Consumables and computer software	221	454
Provisions	1,230	974
Heating, lighting and water	5,883	6,716
Professional services	2,662	2,144
Equipment, fixtures, fittings and furniture	408	19,752
Insurances	1,709	1,825
Youth work	355	0
Depreciation of furniture and fittings	0	1,403
Rent and rates	0	0
	<u>£53,338</u>	<u>£71,318</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2024-25).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2024**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2024**

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### General information

<b>Trustees:</b>	Mr Antony John Walsh Mr Geoffrey Peter McDonald Mrs Christine Walsh - to 7th August 2024 Mr Keith Tipple - appointed 7th August 2024
<b>Charity correspondent:</b>	Mrs Christine Walsh
<b>Correspondence address:</b>	2 Dalton Road Barrow-in-Furness Cumbria LA14 2HD
<b>Independent examiner:</b>	J F Hornby, FCA Chartered Accountant Daltongate Business Centre Daltongate Ulverston Cumbria LA12 7AJ
<b>Registered charity number:</b>	1052192
<b>Bankers:</b>	Reliance Bank Limited Faith House 23-24 Lovat Lane London EC3R 8EB

## **Trustees report for the financial year ended 31st August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### **Trustees**

The appointment of new trustees is made by the trustees holding office.

### **Objectives and activities**

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### **Achievements and performance**

The charity fulfilled its objects during the financial year.

### **Financial review**

An operating deficit of £21,268 (2023: deficit £17,860) arose during the financial year. The trust had accumulated funds of £263,969 (2023: £285,237) which are considered adequate to ensure continuance of its operations.

### **Public benefit**

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### **Safeguarding and vulnerable people**

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

**Approved by order of the board of trustees on 9th June 2025 and signed on its behalf by:**

**Mr Antony John Walsh - Trustee**

**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2024.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 9th June 2025**

**Statement of financial activities for the financial year ended 31st August 2024**

	Notes	2024	2023
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, gifts, regular giving and gift aid		47,491	47,181
Grants and subsidies		.	0
Investment income		<u>2,559</u>	<u>512</u>
<b>Total</b>		<u><u>£50,050</u></u>	<u><u>£47,693</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>71,318</u>	<u>65,553</u>
<b>Total</b>		<u><u>£71,318</u></u>	<u><u>£65,553</u></u>
<b>NET INCOME/(EXPENDITURE)</b>			
		-21,268	-17,860
Depreciation of furniture and fittings in respect of prior years		0	0
<b>Total funds brought forward</b>		<u>285,237</u>	<u>303,097</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£263,969</u></u>	<u><u>£285,237</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2024**

	<b>2024</b>	<b>2023</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£120,565</u>	<u>£121,968</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	77,564	75,004
Cash at bank	65,840	88,219
Cash in hand	<u>0</u>	<u>46</u>
<b>Total Cash</b>	<u>£143,404</u>	<u>£163,269</u>
<b>TOTAL ASSETS</b>	<u>£263,969</u>	<u>£285,237</u>
<b>FUNDS</b>		
Restricted funds	<u>£263,969</u>	<u>£285,237</u>
<b>Signed on behalf of the trustees</b>		

The financial statements were approved by the board of trustees on 9th June 2023 and signed on its behalf by:

**Antony John Walsh - Trustee**

**Notes to the statement of financial activities in respect of the financial year ended 31st August 2024**

**1 Accounting convention and policies**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Gifts in kind**

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

**Tangible fixed assets for use by the charity**

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures capitalised to 31st August 2019 are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st September 2019. Subsequent expenditure is charged to profit and loss account.

**Funds**

The charity receives its income specifically attributable to its work and is classified as restricted funds.

**2 Cash Flow**

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

**3 Tangible fixed assets**

	<b>Equipment and fixtures</b>	<b>Building</b>	<b>Total</b>
<b>Cost</b>			
1st September 2023	41,930	120,000	161,930
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2024	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2023	39,962	0	39,962
Additions	<u>1,403</u>	<u>0</u>	<u>1,403</u>
31st August 2024	<u>£41,365</u>	<u>£0</u>	<u>£41,365</u>
<b>Net book value</b>			
31st August 2024	<u>£565</u>	<u>£120,000</u>	<u>£120,565</u>
31st August 2023	<u>£1,968</u>	<u>£120,000</u>	<u>£121,968</u>

<b>4 Charitable costs</b>	<b>2024</b>	<b>2023</b>
Wages and social security	21,418	19,951
Travelling and subsistence	565	867
Education and training	295	0
Ministry gifts	11,580	17,123
Repairs, maintenance and renewals	2,118	914
Telephone and internet	429	924
Postage, stationery and advertising	158	131
Miscellaneous expenses	1,487	481
Consumables and computer software	454	560
Provisions	974	1,294
Heating, lighting and water	6,716	4,342
Professional services	2,144	1,166
Equipment, fixtures, fittings and furniture	19,752	14,033
Insurances	1,825	1,636
Youth work	0	0
Depreciation of furniture and fittings	1,403	2,131
Rent and rates	0	0
	<u>0</u>	<u>0</u>
	<u>£71,318</u>	<u>£65,553</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2020: 3).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2023**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
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**General information**

**Trustees:** Mr Antony John Walsh  
Mr Geoffrey John McDonald  
Mrs Christine Walsh  
Mrs Ida Ferguson

**Charity correspondent:** Mrs Christine Walsh

**Correspondence address:** 2 Dalton Road  
Barrow-in-Furness  
Cumbria LA14 2HD

**Independent examiner:** J F Hornby, FCA  
Chartered Accountant  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria LA12 7AJ

**Registered charity number:** 1052192

**Bankers:** Reliance Bank Limited  
Faith House  
23-24 Lovat Lane  
London EC3R 8EB

## **Trustees report for the financial year ended 31st August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### **Trustees**

The appointment of new trustees is made by the trustees holding office.

### **Objectives and activities**

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### **Achievements and performance**

The charity fulfilled its objects during the financial year.

### **Financial review**

An operating deficit of £17,860 (2022: surplus £18,943) arose during the financial year. The trust had accumulated funds of £285,237 (2022: £303,097) which are considered adequate to ensure continuance of its operations.

### **Public benefit**

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### **Safeguarding and vulnerable people**

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

**Approved by order of the board of trustees on 13th May 2023 and signed on its behalf by:**

**Mr Antony John Walsh - Trustee**

**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 13th November 2023**

**Statement of financial activities for the financial year ended 31st August 2023**

	Notes	2003	2002
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, gifts, regular giving and gift aid		47,181	68,217
Grants and subsidies		0	0
Investment income		<u>512</u>	<u>592</u>
<b>Total</b>		<u><u>£47,693</u></u>	<u><u>£68,810</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>65,553</u>	<u>49,867</u>
<b>Total</b>		<u><u>£65,553</u></u>	<u><u>£49,867</u></u>
<b>NET INCOME/(EXPENDITURE)</b>		-17,860	18,943
Depreciation of furniture and fittings in respect of prior years		0	0
<b>Total funds brought forward</b>		<u>303,097</u>	<u>284,154</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£285,237</u></u>	<u><u>£303,097</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2023**

	<b>2021</b>	<b>2022</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£121,968</u>	<u>£124,099</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	75,004	74,492
Cash at bank	88,219	104,460
Cash in hand	<u>46</u>	<u>46</u>
<b>Total Cash</b>	<u>£163,269</u>	<u>£178,998</u>
<b>TOTAL ASSETS</b>	<u>£285,237</u>	<u>£303,097</u>
<b>FUNDS</b>		
Restricted funds	<u>£285,237</u>	<u>£303,097</u>
<b>Signed on behalf of the trustees</b>		

The financial statements were approved by the board of trustees on 13th November 2023 and signed on its behalf by:

**Antony John Walsh - Trustee**

The notes on pages 8-9 form part of these financial statements

Notes to the statement of financial activities in respect of the financial year ended 31st August 2023

**1 Accounting convention and policies**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Trust's annual income being less than £250,000 the financial statements are not subject to audit.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of

**Gifts in kind**

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

**Tangible fixed assets for use by the charity**

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st August 2019.

**Funds**

The charity receives its income specifically attributable to its work and is classified as restricted funds.

**2 Cash Flow**

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

**3 Tangible fixed assets**

	<b>Equipment and fixtures</b>	<b>Building</b>	<b>Total</b>
<b>Cost</b>			
1st September 2022	41,930	120,000	161,930
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2022	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2022	37,831	0	37,831
Additions	<u>2,131</u>	<u>0</u>	<u>2,131</u>
31st August 2022	<u>£39,962</u>	<u>£0</u>	<u>£39,962</u>
<b>Net book value</b>			
31st August 2023	<u>£1,968</u>	<u>£120,000</u>	<u>£121,968</u>
31st August 2022	<u>£4,099</u>	<u>£120,000</u>	<u>£124,099</u>

<b>4 Charitable costs</b>	<b>2023</b>	<b>2022</b>
Wages and social security	19,951	17,418
Travelling and subsistence	867	371
Education and training	0	0
Ministry gifts	17,123	11,080
Repairs, maintenance and renewals	914	10,459
Telephone and internet	924	397
Postage, stationery and advertising	131	0
Miscellaneous expenses	481	1,379
Consumables and computer software	560	496
Provisions	1,294	502
Heating, lighting and water	4,342	2,917
Professional services	1,166	800
Equipment etc.	14,033	0
Insurances	1,636	1,502
Youth work	0	50
Depreciation of furniture and fittings	2,131	2,496
Rent and rates	0	0
	<u>£65,553</u>	<u>£49,867</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2020: 3).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2022**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2022**

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**General information**

**Trustees:** Mr Antony John Walsh  
Mr Geoffrey John McDonald  
Mrs Christine Walsh  
Mrs Ida Ferguson

**Charity correspondent:** Mrs Christine Walsh

**Correspondence address:** 2 Dalton Road  
Barrow-in-Furness  
Cumbria LA14 2HD

**Independent examiner:** J F Hornby, FCA  
Chartered Accountant  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria LA12 7AJ

**Registered charity number:** 1052192

**Bankers:** Reliance Bank Limited  
Faith House  
23-24 Lovat Lane  
London EC3R 8EB

## **Trustees report for the financial year ended 31st August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### **Trustees**

The appointment of new trustees is made by the trustees holding office.

### **Objectives and activities**

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### **Achievements and performance**

The charity fulfilled its objects during the financial year.

### **Financial review**

An operating surplus of £18,351 (2021: £10,935) arose during the financial year. The trust had accumulated funds of £302,505 (2021: £284,154) which are considered adequate to ensure continuance of its operations.

### **Public benefit**

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### **Safeguarding and vulnerable people**

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

**Approved by order of the board of trustees on 26th May 2023 and signed on its behalf by:**

**Mr Antony John Walsh - Trustee**

**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 26th May 2023**

**Statement of financial activities for the financial year ended 31st August 2022**

	Notes	2022	2021
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, gifts, regular giving and gift aid		68,218	58,555
Grants and subsidies		0	0
Investment income		<u>592</u>	<u>586</u>
<b>Total</b>		<u><u>£68,810</u></u>	<u><u>£59,141</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>49,867</u>	<u>48,206</u>
<b>Total</b>		<u><u>£49,867</u></u>	<u><u>£48,206</u></u>
<b>NET INCOME/(EXPENDITURE)</b>		18,943	10,935
Depreciation of furniture and fittings in respect of prior years		0	0
<b>Total funds brought forward</b>		<u>284,154</u>	<u>273,219</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£303,097</u></u>	<u><u>£284,154</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2022**

	<b>2022</b>	<b>2020</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£124,099</u>	<u>£126,595</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	74,492	73,900
Cash at bank	104,460	83,613
Cash in hand	<u>46</u>	<u>46</u>
<b>Total Cash</b>	<u>£178,998</u>	<u>£157,559</u>
<b>TOTAL ASSETS</b>	<u>£303,097</u>	<u>£284,154</u>
<b>FUNDS</b>		
Restricted funds	<u>£303,097</u>	<u>£236,534</u>

**Signed on behalf of the trustees**

The financial statements were approved by the board of trustees on 26th May 2023 and signed on its behalf by:

**Antony John Walsh - Trustee**

The notes on pages 8-9 form part of these financial statements

Notes to the statement of financial activities in respect of the financial year ended 31st August 2022

**1 Accounting convention and policies**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Trust's annual income being less than £250,000 the financial statements are not subject to audit.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of

**Gifts in kind**

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

**Tangible fixed assets for use by the charity**

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st August 2019.

**Funds**

The charity receives its income specifically attributable to its work and is classified as restricted funds.

**2 Cash Flow**

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

**3 Tangible fixed assets**

	<b>Equipment and fixtures</b>	<b>Building</b>	<b>Total</b>
<b>Cost</b>			
1st September 2021	41,930	120,000	161,930
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2022	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2021	35,335	0	35,335
Additions	<u>2,496</u>	<u>0</u>	<u>2,496</u>
31st August 2022	<u>£37,831</u>	<u>£0</u>	<u>£37,831</u>
<b>Net book value</b>			
31st August 2022	<u>£4,099</u>	<u>£120,000</u>	<u>£124,099</u>
31st August 2021	<u>£6,595</u>	<u>£120,000</u>	<u>£126,595</u>

<b>4 Charitable costs</b>	<b>2022</b>	<b>2021</b>
Wages and social security	17,417	16,386
Travelling and subsistence	371	50
Education and training	0	0
Ministry gifts	11,080	8,115
Repairs, maintenance and renewals	10,459	12,190
Telephone and internet	397	363
Postage, stationery and advertising	0	0
Miscellaneous expenses	1,379	411
Consumables and computer software	496	141
Provisions	502	469
Heating, lighting and water	2,917	1,627
Professional services	800	1,246
Equipment etc.	0	0
Insurances	1,502	1,158
Youth work	50	0
Depreciation of furniture and fittings	2,496	6,050
Rent and rates	0	0
	<u>£49,867</u>	<u>£48,206</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2020: 3).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2021**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2021**

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### **General information**

**Trustees:** Mr Antony John Walsh  
Mr Geoffrey John McDonald  
Mrs Christine Walsh  
Mrs Ida Ferguson

**Charity correspondent:** Mrs Christine Walsh

**Correspondence address:** 2 Dalton Road  
Barrow-in-Furness  
Cumbria LA14 2HD

**Independent examiner:** J F Hornby, FCA  
Chartered Accountant  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria LA12 7AJ

**Registered charity number:** 1052192

**Bankers:** Reliance Bank Limited  
Faith House  
23-24 Lovat Lane  
London EC3R 8EB

## **Trustees report for the financial year ended 31st August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### **Trustees**

The appointment of new trustees is made by the trustees holding office.

### **Objectives and activities**

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### **Achievements and performance**

The charity fulfilled its objects during the financial year.

### **Financial review**

An operating surplus of £10,935 (2020: deficit £132) arose during the financial year. The trust had accumulated funds of £284,154 (2020: £273,219) which are considered adequate to ensure continuance of its operations. The 2020 and 2021 figures are after depreciation of furniture and fittings resulting in a change to the accounting policies introduced on

### **Public benefit**

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### **Safeguarding and vulnerable people**

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

**Approved by order of the board of trustees on 12th May 2022 and signed on its behalf by:**

**Mr Antony John Walsh - Trustee**

**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2021.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 12th May 2022**

**Statement of financial activities for the financial year ended 31st August 2021**

	Notes	2020	2019
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, regular giving and gift aid		58,555	53,739
Grants and subsidies		0	0
Investment income		<u>586</u>	<u>1,102</u>
<b>Total</b>		<u><u>£59,141</u></u>	<u><u>£54,841</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>48,206</u>	<u>54,973</u>
<b>Total</b>		<u><u>£48,206</u></u>	<u><u>£54,973</u></u>
<b>NET INCOME/(EXPENDITURE)</b>		10,935	-132
Depreciation of furniture and fittings in respect of prior years		0	-22,709
<b>Total funds brought forward</b>		<u>273,219</u>	<u>296,060</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£284,154</u></u>	<u><u>£273,219</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2021**

	<b>2021</b>	<b>2020</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£126,595</u>	<u>£132,645</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	73,900	73,314
Cash at bank	83,613	67,214
Cash in hand	<u>46</u>	<u>46</u>
<b>Total Cash</b>	<u>£157,559</u>	<u>£140,574</u>
<b>TOTAL ASSETS</b>	<u>£284,154</u>	<u>£273,219</u>
<b>FUNDS</b>		
Restricted funds	<u>£284,154</u>	<u>£273,219</u>
<b>Signed on behalf of the trustees</b>		

The financial statements were approved by the board of trustees on 14th June 2022 and signed on its behalf by:

**Antony John Walsh - Trustee**

## Notes to the statement of financial activities in respect of the financial year ended 31st August 2020

### 1 Accounting convention and policies

#### Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Trust's annual income being less than £250,000 the financial statements are not subject to audit.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Gifts in kind

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

#### Tangible fixed assets for use by the charity

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st August 2019.

#### Funds

The charity receives its income specifically attributable to its work and is classified as restricted funds.

### 2 Cash Flow

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

### 3 Tangible fixed assets

	Equipment and fixtures	Building	Total
<b>Cost</b>			
1st September 2020	41,930	120,000	161,930
Additions	<u>0</u>	<u>0</u>	<u>0</u>
31st August 2021	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2020	29,285	0	29,285
Charge for the year	<u>6,050</u>	<u>0</u>	<u>6,050</u>
31st August 2021	<u>£35,335</u>	<u>£0</u>	<u>£35,335</u>
<b>Net book value</b>			
31st August 2021	<u>£6,595</u>	<u>£120,000</u>	<u>£126,595</u>
31st August 2020	<u>£12,645</u>	<u>£120,000</u>	<u>£132,645</u>

<b>4 Charitable costs</b>	<b>2021</b>	<b>2020</b>
Wages and social security	16,386	20,394
Travelling and subsistence	50	223
Education and training	0	455
Ministry gifts	8,115	9,121
Repairs, maintenance and renewals	12,190	60
Telephone and internet	363	567
Postage, stationery and advertising	0	18
Miscellaneous expenses	411	680
Consumables and computer software	141	830
Provisions	469	128
Heating, lighting and water	1,627	3,166
Professional services	1,246	1,740
Equipment etc.	0	3,197
Insurances	1,158	1,130
Youth work	0	619
Depreciation of furniture and fittings	6,050	12,645
Rent and rates	0	0
	<u>£48,206</u>	<u>£54,973</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2020: 3).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.

**EMMANUEL COMMUNITY CHURCH**

England & Wales - Charity number 1052192

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# Accounts

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**EMMANUEL COMMUNITY CHURCH**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2020**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
31ST AUGUST 2020**

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### **General information**

**Trustees:** Mr Antony John Walsh  
Mr Geoffrey John McDonald  
Mrs Christine Walsh  
Mrs Ida Ferguson

**Charity correspondent:** Mrs Christine Walsh

**Correspondence address:** 2 Dalton Road  
Barrow-in-Furness  
Cumbria LA14 2HD

**Independent examiner:** J F Hornby, FCA  
Chartered Accountant  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria LA12 7AJ

**Registered charity number:** 1052192

**Bankers:** Reliance Bank Limited  
Faith House  
23-24 Lovat Lane  
London EC3R 8EB

## **Trustees report for the financial year ended 31st August 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The charity is a trust. The governing document is the trust deed dated 6th May 2018.

The charity is governed by its trustees who are responsible for the management of the charitable activities.

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees who served during the financial year and currently serve are detailed on page 2.

### **Trustees**

The appointment of new trustees is made by the trustees holding office.

### **Objectives and activities**

The object of the charity and the church are for the benefit of the public to:

- (a) advance the Christian Faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit,
- (b) relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit, and
- (c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time think fit.

### **Achievements and performance**

The charity fulfilled its objects during the financial year.

### **Financial review**

An operating deficit of £132 (2019: surplus £5,707) arose during the financial year. The trust had accumulated funds of £273,129 (2019: £296,060) which are considered adequate to ensure continuance of its operations. The 2020 figures are after depreciation of furniture and fittings resulting in a change to the accounting policies introduced on 1st September

### **Public benefit**

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

### **Safeguarding and vulnerable people**

The charity has a safeguarding policy and all relevant trustees, employees and volunteers hold valid certificates from the Disclosure and Barring Service.

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception depreciation is not provided on tangible fixed assets.

**Approved by order of the board of trustees on 7th June 2021 and signed on its behalf by:**

**Mr Antony John Walsh - Trustee**

**Statement of the trustees responsibilities in respect of the preparation  
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiners report to the members on the unaudited financial statements**

I report to the charity trustees on my examination of the financial statements of Emmanuel Community Church (the Trust) for the financial year to 31st August 2020.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent

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

**J F Hornby, FCA**  
**Independent Examiner**  
**Chartered Accountant**  
**The Tower**  
**Daltongate Business Centre**  
**Daltongate**  
**Ulverston**  
**Cumbria LA12 7AJ**

**Dated: 7th June 2021**

**Statement of financial activities for the financial year ended 31st August 2020**

	Notes	2020	2019
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Offerings, regular giving and gift aid		53,738	56,483
Grants and subsidies		0	0
Investment income		<u>1,102</u>	<u>681</u>
<b>Total</b>		<u><u>£54,841</u></u>	<u><u>£57,164</u></u>
<b>EXPENDITURE ON</b>			
Raising funds		0	0
<b>Charitable costs</b>	4	<u>54,973</u>	<u>51,457</u>
<b>Total</b>		<u><u>£54,973</u></u>	<u><u>£51,457</u></u>
<b>NET INCOME/(EXPENDITURE)</b>			
		-132	5,707
Depreciation of furniture and fittings in respect of prior years		-22,709	0
<b>Total funds brought forward</b>		<u>296,060</u>	<u>290,353</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>£273,219</u></u>	<u><u>£296,060</u></u>

None of the charitable activities were acquired or discontinued during the financial year.

There were no unrealised gains or losses during the financial year.

**Balance sheet at 31st August 2019**

	<b>2019</b>	<b>2018</b>
<b>TANGIBLE FIXED ASSETS</b>	<u>£132,645</u>	<u>£167,999</u>
<b>CURRENT ASSETS</b>		
Deposit: Kingdom Bank Limited	73,314	72,335
Cash at bank	67,214	55,680
Cash in hand	<u>46</u>	<u>46</u>
<b>Total Cash</b>	<u>£140,574</u>	<u>£128,061</u>
<b>TOTAL ASSETS</b>	<u>£273,219</u>	<u>£296,060</u>
<b>FUNDS</b>		
Restricted funds	<u>£273,219</u>	<u>£296,060</u>
<b>Signed on behalf of the trustees</b>		

The financial statements were approved by the board of trustees on 7th June 2021 and signed on its behalf by:

**Antony John Walsh - Trustee**

**Notes to the statement of financial activities in respect of the financial year ended 31st August 2020**

**1 Accounting convention and policies**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); Financial reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Trust's annual income being less than £250,000 the financial statements are not subject to audit.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured accurately.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Gifts in kind**

Gifts in kind donated services and facilities received and the value of volunteer help cannot be measured accurately and are excluded.

**Tangible fixed assets for use by the charity**

Buildings are not depreciated which is a departure from Financial Reporting Standard 102.

Equipment and fixtures are depreciated annually to their estimated depreciated value at the financial year end. This policy was introduced on 1st August 2019.

**Funds**

The charity receives its income specifically attributable to its work and is classified as restricted funds.

**2 Cash Flow**

The financial statements do not include a cash flow statement. The trust as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

**3 Tangible fixed assets**

	<b>Equipment and fixtures</b>	<b>Building</b>	<b>Total</b>
<b>Cost</b>			
1st September 2019	47,999	120,000	167,999
Scrappings	<u>-6,069</u>	<u>0</u>	<u>-6,069</u>
31st August 2020	<u>£41,930</u>	<u>£120,000</u>	<u>£161,930</u>
<b>Depreciation</b>			
1st September 2019	0	0	0
Charge for the year	<u>29,285</u>	<u>0</u>	<u>29,285</u>
31st August 2020	<u>£29,285</u>	<u>£0</u>	<u>£29,285</u>
<b>Net book value</b>			
31st August 2020	<u>£12,645</u>	<u>£120,000</u>	<u>£132,645</u>
31st August 2019	<u>£47,999</u>	<u>£120,000</u>	<u>£167,999</u>

<b>4 Charitable costs</b>	<b>2020</b>	<b>2019</b>
Wages and social security	20,393	25,366
Travelling and subsistence	223	1,008
Education and training	455	0
Ministry gifts	9,121	15,301
Repairs, maintenance and renewals	60	927
Telephone and internet	567	579
Postage, stationery and advertising	18	19
Miscellaneous expenses	680	1,003
Consumables and computer software	830	660
Provisions	128	1,168
Heating, Lighting and Water	3,166	2,610
Professional services	1,740	128
Equipment etc.	3,196	589
Insurances	1,130	1,099
Youth work	619	0
Depreciation of furniture and fittings	12,645	0
Rent and rates	0	0
	<u>0</u>	<u>0</u>
	<u>£54,973</u>	<u>£50,457</u>

**5 Trustees remuneration and expenses**

None of the trustees received any remuneration during either the financial year or the previous financial year.

**6 Fees for examination of the accounts**

The examination of the final financial statements was carried out on a no charge basis for the financial year.

**7 Paid employees**

The charity had 3 paid employees during the financial year (2018: 3).

**8 Transactions with related parties**

No transactions were entered into during the financial year or the previous financial year with related parties.