

Emmanuel Pentecostal Church

(also known as Emmanuel Gateway Church)

Report and Accounts
Year ended 31 March 2021.

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EMMANUEL PENTECOSTAL CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Stephen Page O'Neil Dunn Henry Agyekum Nick Hughes Aubrey Wickham Andrew Arthur	
Key management personnel	Henry Agyekum O'Neil Dunn Nick Hughes Stephen Page Jeronne Rudder Aubrey Wickham	Elder Elder Senior Pastor Teaching Pastor Youth Pastor Deputy Treasurer
Governing Document	Constitution and Trust Deed adopted 18 July 2006 and amended July 2019	
Charity Registration Number	1054397	
Principal Address	374-376 Lee High Road London SE12 8RS	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	National Westminster Bank Plc Kingdom Bank Limited Lloyds Bank plc	

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EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees have pleasure in submitting the Report and Accounts for the year.

OBJECTS

The primary aims of the Trust are to fulfil the role of a Christian Church in the Borough of Lewisham and the surrounding area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas.

The Church's Purpose Statement says:-

Emmanuel Church: Where Jesus is encountered, people are valued, and lives are transformed

It seeks to be a place where the Christian message is declared whilst valuing and empowering people who attend.

The church is in fellowship with the Assemblies of God Inc. in Great Britain. The following purpose statement is generic to the 500 churches meeting in 700 locations across Great Britain:

"The purpose of Assemblies of God is to give every man, woman and child the opportunity of understanding the gospel and to provide a church where they can grow and develop in ministry for the glory of God."

THE CHURCH: ITS AIMS AND OBJECTIVES

It is our firm conviction that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, and by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The Church - its Trustees, Elders and Members are committed to the restoration of those New Testament principles. It is not alone in this; it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Lewisham and its neighbouring boroughs, come into this experience of knowing Jesus as their Lord, Saviour and friend and to personally experience the application of the Christian message in their everyday lives amongst their community.

PARTNER ORGANISATIONS

Assemblies of God UK: This is the fellowship of churches that Emmanuel Pentecostal Church belongs to. Assemblies of God are one of the largest mainstream Pentecostal streams in the UK. It has a membership of some 565 churches nationally with many mission's expressions overseas. Emmanuel Pentecostal Church is a founding church of the Assemblies of God UK which has been constituted since 1924. Each church in this movement is requested to donate 3% of their regular received offerings from its members to their national office located in Mathersey, Nottingham.

Evangelical Alliance. Emmanuel Pentecostal Church subscribes as a member, to this group. Representing 4,000 churches across 81 denominations, including the Assemblies of God UK, they are the largest and oldest body representing the UK's two million evangelical Christians assisting them to listen to, and be heard by, the government, media and society

Free Churches Group (FCG): As a member church of the Assemblies of God UK, we are part of the Free Churches Group which seeks to express the unity in Christ that is shared by Free Churches in England and Wales by promoting fellowship, shared counsel and working together, where possible, to extend Christ's kingdom in every sphere of society.

The church works with other church and community groups and receives voluntary help itself where needed. During the year grants were made (see Note 6c to the Accounts) to further those objectives which can best be done on a larger scale than the Church could do independently.

EMMANUEL PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

GOVERNANCE

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, vision and teaching of the church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different departments of the church, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees. New Trustees are normally selected from the members of the church which means the Trustee body is whole-heartedly involved in seeing the mission of the church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates and will attend appropriate seminars that apprise them of their responsibilities.

There have been no changes to our Trustee Board in this period and all of our Trustees have previously attended a Trustee Training Event to receive orientation on the requirements and expectations of trustees.

THE CONTRIBUTION MADE BY VOLUNTEERS

Whilst the church employs 8 full or part-time staff it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission. This is done by 'being salt and light' amongst the people they interact with every day; by praying, by visiting the sick and others in need; being involved in training others, in public teaching and worship, and also through diligent administration. The financial resources of the church, to a very large extent, are given by the members and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS

During the year ended 31 March 2021 the main ways the church sought to achieve the calling of Christ upon it and its charitable purposes for the public benefit have been as follows:

- **Fulfilling the objects in teaching, preaching and showing practical care in the community.** This was both in the normal teaching in the church on Sundays, which are open to all, and midweek meetings for the church members and also by running specific courses to address particular aspects of Christian living which is open to the wider community. The aims of the teaching, preaching and discipleship programmes include the impact upon lifestyle arising from following the teaching of Christ to love God and your neighbour as yourself. Weekend meetings pre-covid averaged around 400-450 over two Sunday services and a Friday evening Youth Service, with many of those also involved in midweek meetings and small group programmes through the year. Following the approved expenditure by the Trustees to purchase camera equipment, we were quickly able to move our Sunday services online to continue interacting with our church members. It would also appear that as a result of these services moving online, we regularly recorded over 400 views for all of our services. Even with an average household of 2 people, this means our weekly viewing figures were likely to have reached at least 800 people per week. Additionally, a number of our other programmes were able to move online using primarily the zoom and google hangouts platforms, and people were able to continue interacting with our Alpha course, Life Connect groups and prayer events. We were also able to host leadership development teaching sessions during this time.

- **Impacting the next generation.** Up to the financial year-end, the financial position of the church remained steady. There was a decrease in giving which was expected and anticipated by our Trustees as the global pandemic prevented us from meeting in person and people were only able to give online for a majority of 2020. However, our annual accounts demonstrate that this was not as significant as we had believed it might have been. This was also offset in part as a result of decreased overhead costs as the building was not occupied as regularly as it would usually be, and by accessing the furlough scheme for some of our paid staff, for a period. Members continued to be faithful and generous in their financial support of the Church and its activities.

- The Church has continued to support missions work in India, Austria, Uganda, France and other places from time to time. It has also responded to international appeals through on-going sponsorship programmes through organisations like Compassion and Watoto, which support children around the developing world, by the relief of poverty. This giving and support are reflected in our enclosed missions accounts. The Trustees aspire to be able to donate to Christian missional activities outside of their immediate remit, 10% of the church's annual tithes and offerings income.

EMMANUEL PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS continued

The members of the church have consistently been applying the principles of church life outlined in the New Testament and referred to earlier as 'salt and light', in the community, in places where they live and work and in having an impact on social attitudes in the wider national context. This is a major part of the purpose of the church and much of it is done without public fanfare, the real cost of which cannot be truly quantified.

The church has continued its ministry to the community through:

- Social Action and Poverty Relief

i. *Helping Hands Project.*

Helping Hands works in partnership with organisations including Waitrose and Sainsbury whose customers donate food items that are collected regularly and stored in the church. Helping Hands also receives generous contributions of food items from our Church Members, all of which is donated to people in need. During the pandemic, we recognised that there was a greater need for families to directly receive food as a result of so many people being placed on furlough or suffering additional financial hardship. We contacted four of our local schools and they were able to refer families in need to us. We were able to arrange distribution of various food parcels throughout 2020 including the Christmas period to ensure that they had food to feed their families. Throughout 2020/2021, Helping Hands distributed food to the value of £8,969, which we estimate benefitted 450 separate families.

ii. *LifeBread*

Prior to the pandemic and required lockdowns, we saw approximately 35/45 homeless men and women attend every week. Our project is staffed exclusively by volunteers, and continues to prepare and serve meals free of charge for homeless people in the local community. Our volunteer team were able to creatively plan ways in which we could continue to feed vulnerable people in our community and as soon as the government restrictions allowed, we were able to serve packed lunch styled meals from outside the building allowing for Covid safe collections. During the latter part of 2020 we were able to serve hot food in takeaway containers which ensured people received a suitable meal for the drop in temperature. Although our numbers were lower than our usual in person attendance, word of mouth did its job and we were eventually serving between 18 and 23 meals per week.

The ministry is supported almost entirely by generous donations from the congregation and help from local supermarkets.

During the period of the Government Lockdown, the Trustees took the decision to upgrade our current kitchen facilities. We have installed a commercial grade kitchen that will allow us to cook at increased capacity again once we welcome our clients back into the building.

iii. *LoveMercy*

This is now the umbrella term for our social action projects and incorporates the work of LifeBread, Helping Hands and the more recently launched emergency fund entitled 'H' Fund. During the Lockdown period, H fund has helped to fund the purchase of additional food parcels to help those both within and external to the church congregation who have run into financial hardship because of the pandemic. Working with additional volunteers, around 40 food parcels are still being prepared each week.

- Outreach

i. *Evangelism Team*

This is an initiative that was launched in 2019 by volunteers from the congregation aimed at engaging with people from our locality and sharing the truths of the Christian faith with them. During the pandemic, the team innovated to move the Alpha programme online, and this was run on at least several separate occasions during 2020. A number of people that attended subsequently joined our online church community and in more recent times, have attended an in person service at our building. We were also able to host other individuals who lived in other countries who wanted to join our Alpha course.

EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS: OUTREACH continued

ii. Golden Hours.

This is a team that serves the elderly in the community. The team would usually visit local nursing homes and sing hymns, read poetry and scriptures, befriend and pray with the residents when invited to do so. However, this particular programme had to cease during the pandemic as nursing homes were not allowing any visitors. Although there were no creative alternative ways for us to run this, it is anticipated this will restart once access is more freely granted at these venues.

iii. Sundays @ 6

Although we were able to host several Sunday night events on Zoom and YouTube during the pandemic, these were not viable on a regular basis during 2020, as the amount of work required to produce our weekly Sunday morning services for our online congregation required significant effort from our volunteer base.

- Pastoral Care

i. By every member of the church visiting the sick

This activity is designed to show God's love and pray together. We have continued to do this through our Pastoral Care team (see below) and by encouraging our Life Connect small groups to adopt pastoral care as part of their ethos to practically care for those connected to their small group. The restrictions of Covid made the challenges of pastoral care more difficult, but we were very intentional in asking our small group leaders to join the SLT in regularly texting or calling, and to set up Whatsapp groups so that people in their care could feel connected. We also had regular gatherings of these groups online via Zoom and Google Hangouts, enabling everyone the opportunity to see each other despite the restrictions.

ii. Pastoral Care Team

This is a dedicated team of professional care workers and nurses as well as volunteers who love to care for the needs of others, commissioned to take proactive and reactive pastoral care for older or chronically ill members of the church community. Our team were unable to visit the hospitalised, the chronically ill, and the housebound during the lockdown period but ensured that they made regular phonecalls to those who were ill at home. Additionally, our Senior Leadership Team bolstered this response and ensured that every person on our database was receiving a phone call on a weekly basis during the early stages of the lockdown period. This was maintained for a number of months before tailing off to members we knew were continuing to shield, remained housebound or were recovering from illness.

iii. Hope Grief Support

We were unable to meet as a result of the restrictions regarding social distancing and people outside of our household but every attempt was made to support those who had lost loved ones.

Moving forward into 2021/22 and with the increasing impact of the Covid Pandemic on the lives of many, it is intended that this programme will take on increased significance and will be developed further to reach more people from around the community. Our first in-person course commenced in September 2021.

iv. Deeper Marriage Course

The Deeper Marriage Course did not run in its regular format during the pandemic as restrictions did not allow us to bring people together. However, we recognised that relationships were put under additional pressure as a result of spending intense periods of time together under lockdown, and the financial pressures of furlough or temporary unemployment. There were a number of couples who were provided with personal support either via the telephone or on Zoom.

v. SPICE

This project services the over 55s of our church community and endeavours to put on relevant events for them every two months, including guest speakers and singers, outings, teas, lunches, boat trips. The pandemic affected our ability to run any social events or activities for this age group. It also continues to impact, as a large number of this age group are still being very careful about having contact with other people in an attempt to keep themselves safe and free of the virus. We have ensured that we remain in regular telephone contact with a majority of these people as part of our pastoral care arrangements. We also ensured that a large number of this group received a Christmas gift from our leadership team which was dropped at their homes in a socially distanced arrangement.

EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS continued

- Prison Ministry (Sow Light Ministry)

The church has consistently supported the work of Sow Light, a Prison Visiting Ministry, for more than 20 years. The team consists of volunteers from the church, who have been vetted by the Home Office and who visit remand prisoners, predominantly in the Oxfordshire area Prisons, holding services on the first Sunday of every month and encouraging and supporting inmates.

In February 2020, the Prison ministry team was recognised for their faithful service to the prison service and received a Community Award from the High Sheriff of Oxfordshire.

Our team are currently unable to support this ministry due to ongoing restrictions but as soon restrictions allow we will resume our involvement.

- Fearless Youth Ministry

Over the past year, our Fearless Youth Programme has continued to grow and engage young people from the community in exciting and relevant ways, under the capable leadership of our Youth Pastors and youth leaders:

i. *Friday Nights:* is when our Young People regularly gather and numbers range between 60 and 70 young people meeting each week for worship, inspirational and relevant teaching, and empowering for life. It is also where peer leadership is developed through service and planning of events, for young people by young people. This was the area of Youth Ministry most severely affected as a result of the pandemic but our team were creative in looking at different ways to engage with our young people and were able to organise online gatherings using Zoom and Google Hangouts. When restrictions started to lift they also managed to host some small groups of 6 people at a time. More recently they have been able to return to a Friday night youth programme although the numbers are restricted to allow it to remain Covid safe.

ii. *Young Lions:* This is a Youth Leadership development programme held over a weekend away from the area. The training for this course moved online and we were still able to see a number of our young people participate in this way.

iii. *Schools Involvement:* Our Youth pastor maintains good relationships with local schools although we have been unable to support them due to the restrictions and periods of home learning throughout the pandemic. We also supported local schools by identifying families in need of food and this was supplied through our Love Mercy team. We will once again offer our services to help young people make positive life choices and increase their emotional resilience when they receive more regular workers in schools.

iv. *New Youth Pastor:* We were able to appoint Tsote Valashiya as our new Youth Pastor from November 2020 on a part-time contract which equates to 3 days a week. We will look towards making this a full time position as the workload begins to increase again. Jeronne Rudder, has now taken up his position as our Associate Pastor although he continues to oversee our Youth and Children's ministry areas as part of the SLT

- FUSION Knife Crime Intervention

This Project started as a direct result of a training event for religious organizations on the Borough of Lewisham, which was run by the Crying Sons organization and Sponsored by the Home Office, this initiative has sought to galvanize faith groups across the borough to bring a response and intervention of the rising knife and violent crime across the Borough. The monthly meetings continue to be hosted by Emmanuel and several church volunteers serve on the steering group which has delivered additional training and run youth engagement activities, fundraising events and awareness of the issue of knife crime in Lewisham.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

THE KEY STRATEGIES FOR THE CHURCH ARE AS FOLLOWS:

NEW BUILDING

At present, the Trustees continue to consider next steps regarding the expansion of their current facility. It has been noted by the Trustees that pausing before engaging on any significant building development programme has proved a prudent move given the advent of the COVID 19 pandemic.

PROPERTY PURCHASE

In October 2018, the Trustees invested £800,000 from the Charity's savings into the outright purchase of a property immediately adjacent to their facility. The purchase provided a better investment than offered by the low rate of interest return on their savings accounts. It also allowed additional income through rental. Additionally, it gave an improved equity base that can be used to fund any future building programmes. The property has been let to tenants since 2019. The Trustees agreed to a reduction in rent with the tenants for the first lockdown period in order to assist with their financial situation and to prevent us from having a vacant property or a period of defaults on the rental payment. However, we have now returned to our contracted rental income and receive £2,300 per calendar month. In January 2022 a firm of local estate agents valued the property at £900,000 and the gain in the market value of this property has been included in these accounts.

REPAIRS TO EXISTING FACILITIES

Having previously agreed a budget of £15k to refurbish and equip the existing tired kitchen, we were able to carry out this work during the lockdown period as the building was not being used. This has now created a kitchen that is fit for purpose and will allow us to facilitate the development and launch of further community projects that would require the provision of food and drink.

We were also able to carry out the agreed refurbishment and repair works to the heating system in the minor hall and replace the ceiling with a new dropped ceiling and lighting system.

The Trustees also approved the upgrading of the sound desk and purchase of additional music equipment.

ADMINISTRATION

As part of the continued modernisation of the building we have completed the work on the upgrading of our kitchen, improved our central heating supply and carried out a number of redecoration jobs within the church building.

The main large expense which has been approved by the Trustees was the purchase of video equipment and lighting which allowed us to move our services online and produce a quality experience for those watching. We were able to purchase 3 cameras, tripods, lighting equipment and a vision mixer. The cost for this was approximately £13,000 as reflected in our submitted accounts.

FINANCIAL REVIEW

Up to the financial year-end, the financial reserves of the Church remained strong as members continued to give very generously enabling a 'surplus' of income over that budgeted.

Income for the year was £327,109, which was £15,484 lower than the previous year. Expenditure in the year was £292,528, which was £34,687 less than the previous year. As a result the operating surplus for the year, before exceptional items, was £34,581 (2020: £15,379). In addition, the charity has reported a gain of £95,649 on the revaluation of its investment property (which is required by the Charities SORP) and the overall result is an unrestricted fund surplus of £128,683 and a restricted fund surplus of £1,546. The charity ended the year with cash of £365,253, of which £339,131 was held by unrestricted funds.

The Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Where specific capital expenditure is foreseen, amounts are set aside in designated funds and so free reserves (being unrestricted general funds excluding amounts invested in non-property assets) are available to meet the costs of normal running and expansion of the Church and to ensure the Church can meet the commitments that have been entered into. The level of free reserves are not set as a specific formula but are anticipated to be between three and six months of the level of fixed expenditure over committed income. At the commencement of the Covid restrictions, the Trustees agreed that we would increase our reserves to six months to ensure we could continue to meet our financial expectations were our income to drop significantly as a result of the pandemic.

At the year-end the charity held free reserves of £360,854. This is more than required by the policy and the excess is being held pending decisions on the development of the church building.

EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

IMPACT OF COVID PANDEMIC

Financial

Throughout a majority of 2020, the effects of the pandemic continued to be felt, with faith groups across the country only being able to mix in limited numbers and for a majority of the time not being allowed to congregate at all. However, the impact of these drastic measures has not been as financially devastating as was first feared. The implemented plans to replace the way Sunday offerings are traditionally received, given that services cannot be held physically have been successful and people have changed the method of giving to online, via text giving, PayPal and Standing Orders. Although monthly income donations initially dropped by approximately 20%, monthly donations substantially improved as people became familiar with online giving, setting up standing orders or giving by text. The reduction in income was mitigated by the following: savings on monthly expense items like heating, office purchases and consumables; assistance from the government furlough scheme with salaries; and restricting the departmental budgets so that greater controls and approvals were put in place.

Additionally, the Senior Leadership Team (which includes all the Trustees) initially increased the frequency of their meetings to weekly so as to monitor church activities closely, and the newly appointed Finance Team have been tasked to review finances more closely in this season. Our meetings continue to take place on a two weekly basis to continue to monitor the full return to church and ministry.

Strategic

With the country being placed on lockdown, services and small groups meeting face to face came to an abrupt and immediate halt. This has meant that the church had to adapt to meet the needs of its community and keep people engaged with the life of the church, creatively and quickly. In the short term, the church was able to move its services online and because of the professional expertise made available by volunteer members of its congregation, have been able to sustain the online presence at a consistently high level, thereby attracting new members to its digital platform.

As already covered, the Trustees agreed that the digital platform should become a part of the church's long-term strategy. To that end, they have committed funds from savings in the amount of £13k to purchasing live streaming equipment and further funds for employing expertise to deliver this every week. Emmanuel's church expression is seen not just as a physical one but increasingly and importantly, a digital one and the Leadership are committing to the development of this avenue of church expression.

GRANT MAKING POLICY

Gifts to external organisations and individuals are considered by the Trustees based on need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

RISK MANAGEMENT

All major insurable risks are subject to normal Churches and Employers' Insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the Church's ability to fulfil its objectives. An annual review of areas of risk is undertaken by the Trustees in conjunction with staff and volunteers responsible for the area of activity.

PROPERTY

The Trustees have met throughout the year and taken such decisions as necessary to maintain the church buildings in good order. Redecoration and maintenance work has been undertaken selectively as required.

Our kitchen upgrade has now taken place during the Summer of 2020, which provides a commercial grade kitchen to assist in meeting the needs of our many projects. Additionally, work to improve the main staging area to make it more suitable for filming was also completed to ensure the high standard required for our hybrid, online church service.

EMMANUEL PENTECOSTAL CHURCH
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the trustees and signed on their behalf by:

NICHOLAS A HUGHES

Date: 27 January 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EMMANUEL PENTECOSTAL CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 on pages 11 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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.

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 27 January 2022

EMMANUEL PENTECOSTAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	286,628	19,435	306,063	314,363
Charitable activities	4	304	-	304	11,522
Investments	5	20,741	-	20,741	16,709
Total income and endowments		307,674	19,435	327,109	342,593
EXPENDITURE ON:					
Charitable activities	6	269,476	21,633	291,109	322,456
Raising funds	7	1,420	-	1,420	4,759
Total expenditure		270,895	21,633	292,528	327,215
Net gains/(losses) on revaluation of investments	10	95,649	-	95,649	-
Net income		132,427	(2,198)	130,230	15,379
Transfers between funds	16	(3,744)	3,744	-	-
Net movement in funds		128,683	1,546	130,230	15,379
Reconciliation of funds:					
Total funds brought forward		1,265,047	26,310	1,291,357	1,275,979
Total funds carried forward	16	1,393,731	27,856	1,421,586	1,291,357

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 13 - 20 form part of these accounts.

EMMANUEL PENTECOSTAL CHURCH

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	9	132,876	-	132,876	130,012
Investment property	10	900,000	-	900,000	804,351
		<u>1,032,876</u>	<u>-</u>	<u>1,032,876</u>	<u>934,363</u>
CURRENT ASSETS					
Stock	11	-	1,733	1,733	-
Debtors	12	48,953	-	48,953	46,350
Cash at bank and in hand	13	339,131	26,123	365,253	335,795
		388,083	27,856	415,939	382,145
CREDITORS: Amounts falling due within one year	14	27,229	-	27,229	25,150
		<u>360,854</u>	<u>27,856</u>	<u>388,710</u>	<u>356,994</u>
Net current assets					
		<u>360,854</u>	<u>27,856</u>	<u>388,710</u>	<u>356,994</u>
TOTAL NET ASSETS		<u>1,393,731</u>	<u>27,856</u>	<u>1,421,586</u>	<u>1,291,357</u>
FUND BALANCES	16				
Unrestricted Designated Building fund:					
<i>Revaluation reserve</i>		95,649	-	95,649	-
<i>Remainder of Building fund</i>		918,671	-	918,671	922,724
Total designated funds		<u>1,014,319</u>	<u>-</u>	<u>1,014,319</u>	<u>922,724</u>
Unrestricted General funds		379,411	-	379,411	342,323
Total unrestricted funds		<u>1,393,731</u>	<u>-</u>	<u>1,393,731</u>	<u>1,265,047</u>
Restricted funds		-	27,856	27,856	26,310
		<u>1,393,731</u>	<u>27,856</u>	<u>1,421,586</u>	<u>1,291,357</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

NICHOLAS A HUGHES

Date: 27 January 2022

Charity number: 1054397

The notes on page 13 - 20 form part of these accounts.

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect the charity's forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items).

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting Policies continued

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property	Over 50 years
Fixtures and fittings	Over 10 years
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investment property

Investment property is property that is held to generate income and for its investment potential. Investment property is valued at fair value (usually market value) at the balance sheet date.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

h) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

i) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

j) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

k) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

l) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

m) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. These estimates, and any related judgements and assumptions, are re-assessed annually. The trustees consider the following to be significant:

- i) the annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value.
- ii) the value of the investment property is sensitive to changes in the estimate of fair value (market value).
- iii) the constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity.

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	239,296	258,954
Donations of goods received for distribution by a foodbank	10,702	13,785
Government grants from Job Retention Scheme	12,129	-
Other grant income	1,000	2,250
Gift aid receivable	42,936	39,374
	<u>306,063</u>	<u>314,363</u>

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and events	304	11,522
	<u>304</u>	<u>11,522</u>

5 Investment income

	2021	2020
	£	£
Property letting	19,222	14,761
Bank interest	1,519	1,949
	<u>20,741</u>	<u>16,709</u>

6 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Staff costs	150,237	131,745
Adult ministry	3,773	10,683
Other ministry activities	14,969	20,680
Youth and children's work	5,332	22,487
Grants payable (see note 6c)	23,588	24,715
Hospitality	167	5,754
Distributions of goods donated to foodbank	8,969	13,785
	<u>207,035</u>	<u>229,850</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,880	2,640
Other governance costs	18	1,587
	<u>2,898</u>	<u>4,227</u>
Utilities	9,618	11,543
Minor equipment	983	459
Repairs and maintenance	29,167	35,582
Depreciation: buildings	4,053	4,053
Depreciation: equipment	8,084	4,334
IT and technical	5,346	4,190
Insurance	3,108	3,311
Stationery, copying, telephone etc.	13,771	16,669
Licences and subscriptions	2,432	-
Bank charges	1,546	2,530
Miscellaneous	3,067	5,709
	<u>84,073</u>	<u>92,606</u>
Total expenditure	<u>291,109</u>	<u>322,456</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,880 (2020: £2,640); in addition the charity paid £1,160 (2020: £1,026) to Stewardship for payroll bureau and consultancy services.

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

6c Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	12,139	4,420	16,559
Grants for the relief of poverty	-	7,029	7,029
	<u>12,139</u>	<u>11,449</u>	<u>23,588</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	14,554	7,836	22,390
Grants for the relief of poverty	-	2,325	2,325
	<u>14,554</u>	<u>10,161</u>	<u>24,715</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Living Word Ministry	2,400	2,400
Assembly of God	5,814	7,508
New Church India	2,000	3,000
Grants to institutions for less than £1,000 each	1,925	1,645
	<u>12,139</u>	<u>14,554</u>

7 Expenditure on raising funds

	2021 £	2020 £
Investment property expenses	<u>1,420</u>	<u>4,759</u>

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2021 £	2020 £
Gross wages and salaries	140,365	120,850
Social security	5,693	5,660
Pension costs	3,162	2,828
Other staff related costs	1,018	2,408
	<u>150,237</u>	<u>131,745</u>

The average monthly number of employees during the year was 8.4 (2020: 7). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 £
Trustees:			
Nick Hughes	40,703	1,230	41,933
Steve Page	11,277	-	11,277
Other members of key management	32,000	960	32,960
			<u>86,170</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Trustees:			
Nick Hughes	40,400	1,212	41,612
Steve Page	11,110	-	11,110
Other members of key management	28,074	842	28,916
			<u>81,638</u>

Nick Hughes and Steve Page served as church pastors and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Freehold Property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020	202,644	22,408	59,175	284,227
Additions	-	-	15,002	15,002
At 31 March 2021	<u>202,644</u>	<u>22,408</u>	<u>74,177</u>	<u>299,229</u>
Accumulated depreciation				
At 1 April 2020	84,272	22,408	47,536	154,216
Charge for the year	4,053	-	8,084	12,137
At 31 March 2021	<u>88,325</u>	<u>22,408</u>	<u>55,620</u>	<u>166,353</u>
Net book value				
At 31 March 2021	<u>114,319</u>	<u>-</u>	<u>18,557</u>	<u>132,876</u>
At 31 March 2020	<u>118,372</u>	<u>-</u>	<u>11,639</u>	<u>130,012</u>

10 Investment property

	2021 £	2020 £
Valuation brought forward (being acquisition cost)	804,351	805,564
Additions during the year / (part refund of acquisition costs)	-	(1,212)
Change in fair value	95,649	-
Valuation carried forward	<u>900,000</u>	<u>804,351</u>

The investment property was valued at £900,000 in January 2022 by Jollye & Wood, a local estate agent. In the opinion of the trustees, the fair value of this investment property at the balance sheet date does not differ materially from the valuation in January 2022.

11 Stock

	2021 £	2020 £
Stock of donated goods held for distribution to beneficiaries	<u>1,733</u>	<u>-</u>

12 Debtors

	2021 £	2020 £
Gift aid recoverable	42,916	39,374
Other debtors	2,816	3,755
Prepayments and accrued income	3,221	3,221
	<u>48,953</u>	<u>46,350</u>

13 Cash at bank and in hand

	2021 £	2020 £
Cash at bank with immediate access	141,963	112,862
60 day notice deposits	103,562	103,284
100 day notice deposits	119,588	118,349
Petty cash	140	1,301
	<u>365,253</u>	<u>335,795</u>

14 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade and other creditors	7,447	5,137
Accruals	5,520	4,168
Grant obligations	14,262	15,846
	<u>27,229</u>	<u>25,150</u>

15 Pension commitments

During the year employer's pension contributions totalling £3,162 (2020: £2,828) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Revaluation Gain 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Building fund	922,724	-	(4,053)	95,649	-	1,014,320
	<u>922,724</u>	<u>-</u>	<u>(4,053)</u>	<u>95,649</u>	<u>-</u>	<u>1,014,320</u>
<i>General Unrestricted Funds</i>	342,323	307,674	(266,842)	-	(3,744)	379,410
Total Unrestricted Funds	<u>1,265,047</u>	<u>307,674</u>	<u>(270,895)</u>	<u>95,649</u>	<u>(3,744)</u>	<u>1,393,731</u>
<i>Restricted Funds</i>						
Building fund	14,420	1,050	-	-	-	15,470
Donated goods	-	10,702	(8,969)	-	-	1,733
Hardship fund	-	4,334	(4,334)	-	-	-
Jack Petchey Achievement Awards	2,250	1,000	-	-	-	3,250
Mission support	2,224	2,348	(3,489)	-	-	1,084
National Lottery Community fund	3,752	-	-	-	-	3,752
Nicodemus Trust fund	-	-	(3,744)	-	3,744	-
Roar Light fund	3,664	-	(1,097)	-	-	2,567
	<u>26,310</u>	<u>19,435</u>	<u>(21,633)</u>	<u>-</u>	<u>3,744</u>	<u>27,856</u>
Aggregate of funds	<u>1,291,357</u>	<u>327,109</u>	<u>(292,528)</u>	<u>95,649</u>	<u>-</u>	<u>1,421,586</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	18,557	114,319	-	132,876
Investment property	-	900,000	-	900,000
Stock	-	-	1,733	1,733
Debtors	48,953	-	-	48,953
Cash at bank and in hand	339,131	-	26,123	365,253
Creditors falling due within one year	(27,229)	-	-	(27,229)
	<u>379,411</u>	<u>1,014,319</u>	<u>27,856</u>	<u>1,421,586</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Building fund	927,989	-	(4,053)	(1,212)	922,724
	<u>927,989</u>	<u>-</u>	<u>(4,053)</u>	<u>(1,212)</u>	<u>922,724</u>
<i>General Unrestricted Funds</i>	323,119	312,565	(295,323)	1,964	342,323
Total Unrestricted Funds	<u>1,251,108</u>	<u>312,565</u>	<u>(299,376)</u>	<u>752</u>	<u>1,265,047</u>
<i>Restricted Funds</i>					
Building fund	13,145	1,275	-	-	14,420
Donated Goods	-	13,785	(13,785)	-	-
Jack Petchey Achievement Awards	502	2,250	-	(502)	2,250
Mission Support	1,225	6,719	(5,469)	(250)	2,224
National Lottery Community fund	10,000	-	(6,248)	-	3,752
Roar Light fund	-	6,000	(2,336)	-	3,664
	<u>24,872</u>	<u>30,029</u>	<u>(27,839)</u>	<u>(752)</u>	<u>26,310</u>
Aggregate of funds	<u>1,275,979</u>	<u>342,593</u>	<u>(327,215)</u>	<u>-</u>	<u>1,291,357</u>

EMMANUEL PENTECOSTAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

16 Funds continued

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2020
	General funds	Designated funds		
	£	£	£	£
Tangible fixed assets	11,639	118,372	-	130,012
Investment property	-	804,351	-	804,351
Debtors	46,350	-	-	46,350
Cash at bank and in hand	309,486	-	26,310	335,795
Creditors falling due within one year	(25,150)	-	-	(25,150)
	<u>342,323</u>	<u>922,724</u>	<u>26,310</u>	<u>1,291,357</u>

Designated funds

The **Building** fund comprises property (including investment property) owned by the charity and represents funds that are not immediately available to fund the day to day activities of the charity. Annually transfers are made to, or from, this fund so that the closing balance on the fund is always equal to the carrying value of the charity's properties.

Restricted funds

The **Building** fund was created from donations received to help fund the development or refurbishment of property held for the charity's own use.

The **Donated Goods** fund was created from donations of goods to a foodbank for onward distribution to beneficiaries.

The **Hardship** fund was created to help support those facing hardship.

The **Jack Petchey Achievement Awards** fund was created from grants received from the Jack Petchey Foundation to help inspire and motivate young people.

The **Mission Support** fund was created from donations received to help support mission activities.

The **National Lottery Community** fund was created by a grant from the National Lottery Community fund to help fund the charity's work in local schools.

The **Nicodemus Trust Fund** was created by a grant from this trust to fund school mentoring.

The **Roar Light** fund was created from donations received to help pay for production of films that help communicate spiritual truths.

17 Operating lease commitments

The charity has operating leases for two printers and a telephone system. The minimum amount payable in respect of these leases are as follows:

	2021	2020
	£	£
Payments falling due:		
Within one year	6,889	6,697
Between one and five years	14,403	20,717
	<u>21,293</u>	<u>27,414</u>

During the year the charity was charged £6,745 (2020: £6,073) for its operating leases.

18 Transactions with related parties

During the year the charity:

- received donations totalling £48,103 (2020: £36,727) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid employment benefits totalling £13,940 (2020: £13,734) to Mrs Debbie Hughes, the wife of a trustee, for providing financial administration services to the charity.
- paid employment benefits totalling £9,289 (2020: £4,612) to Mrs Margaret Arthur, the wife of a trustee, for providing administrative services to the charity.
- paid employment benefits totalling £8,120 (2020: £4,667) to Mrs Leanne Rudder, who is the wife of a member of key management, for providing administrative services to the charity.
- paid £3,744 (2020: £1,248) to Mrs Leanne Rudder, who is the wife of a member of key management, for providing school mentoring services to the charity.
- paid £500 (2020: £nil) to Mr Chris Riley, who is closely related to a trustee, for providing technical services to the charity.

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2020: £nil) were paid to the trustees.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

EMMANUEL PENTECOSTAL CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	286,628	-	19,435	306,063	284,334	-	30,029	314,363
Charitable activities	4	304	-	-	304	11,522	-	-	11,522
Investments	5	20,741	-	-	20,741	16,709	-	-	16,709
Total income and endowments		307,674	-	19,435	327,109	312,565	-	30,029	342,593
EXPENDITURE ON:									
Charitable activities:	6	265,423	4,053	21,633	291,109	290,564	4,053	27,839	322,456
Raising funds	7	1,420	-	-	1,420	4,759	-	-	4,759
Total Expenditure		266,842	4,053	21,633	292,528	295,323	4,053	27,839	327,215
Net gains/(losses) on revaluation of investments	10	-	95,649	-	95,649	-	-	-	-
Net income/(expenditure)		40,832	91,596	(2,198)	130,229	17,242	(4,053)	2,190	15,379
Transfers between funds	16	(3,744)	-	3,744	-	1,964	(1,212)	(752)	-
Net movement in funds		37,088	91,596	1,546	130,229	19,206	(5,265)	1,438	15,379
Reconciliation of funds:									
Total funds brought forward		342,323	922,724	26,310	1,291,357	323,118	927,989	24,872	1,275,979
Total funds carried forward	16	379,411	1,014,319	27,856	1,421,585	342,323	922,724	26,310	1,291,357