

# Emmanuel Pentecostal Church

(also known as Emmanuel Gateway Church)

Report and Accounts  
Year ended 31 March 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**EMMANUEL PENTECOSTAL CHURCH**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2022**

<b>Trustees</b>	Stephen Page O'Neil Dunn Henry Agyekum Nick Hughes Aubrey Wickham Andrew Arthur	
<b>Key management personnel</b>	Henry Agyekum O'Neil Dunn Nick Hughes Stephen Page Jeronne Rudder Aubrey Wickham	Elder Elder Senior Pastor Teaching Pastor Youth Pastor Deputy Treasurer
<b>Governing Document</b>	Constitution and Trust Deed adopted 18 July 2006 and amended 07 July 2019	
<b>Charity Registration Number</b>	1054397	
<b>Principal Address</b>	374-376 Lee High Road London SE12 8RS	
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	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 2022

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 missions 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 Manchester.

**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 cooperates with and supports various churches, charities and community groups and receives voluntary help itself where needed. During the year grants have been made (see Note 6c to the Accounts) to help achieve shared objectives with a greater impact than the Church could do working on its own.

## **EMMANUEL PENTECOSTAL CHURCH**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **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 2022 the main ways the church sought to achieve the calling of Christ upon it and its charitable purposes for the public benefit are summarised below:

##### **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. Since emerging from the pandemic, we have not returned to the pre-covid level of 400-450 people across two Sunday services. We continue to host one in-person service on a Sunday and have innovated by hosting an online live stream. Combined regular attendance actually exceeds our pre-Covid in-person attendance. We have also returned to in-person, Friday evening Youth Service. Our small group programme continues to see people joining and meeting together with others.

The purchase of our camera equipment has allowed us to continue with our strong online presence and we are consistently seeing over 300 views for our weekly services. Additionally, we continue to run several of our Life Connect groups and a majority of our prayer meetings online using zoom. We are also approaching the first anniversary of launching a leadership development programme in person which we have named 'The Foundry.' This team have been able to meet in person as well as attend a development weekend together.

##### **Impacting the next generation**

Up to the financial year-end, the financial position of the church remained steady. Whilst our income has not at this stage recovered to pre-pandemic levels, our accounts show that contributions have increased slightly over last year, which is a commendable response given the impact of Lockdown on attendances and is due in no small part to the increased access to and uptake on online giving. The Trustees are aware that that we have lost a number of regular givers but we equally, have seen new people join the church, who are now regularly giving. In this year, HMRC required all AoG Churches to review their Gift Aid protocols, specifically to ask all Gift Aiders to sign a new GA mandate. This has delayed the claiming of GA for this financial year and this is reflected in this year's large gift aid debtor. It is expected that this gift aid will be received in the coming financial year. However, the members have continued to be faithful and generous in their ongoing financial support of the Church and its activities for which the Trustees express their huge appreciation.

## EMMANUEL PENTECOSTAL CHURCH

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS continued

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 New India Church of God, Compassion and Watoto, which support children around the developing world, by the relief of poverty. This giving and support are reflected in our 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.

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:

#### A. Social Action and Poverty Relief

##### *i. The Pantry (previously Helping Hands Project)*

The Pantry works in partnership with organisations including Waitrose and Sainsbury whose customers donate food items that are collected regularly and stored in the church. We also receive generous contributions of food items from our Church Members, all of which is donated to people in need. Since emerging from the pandemic, we have continued to see an increased need for people requiring food parcels. We continue to provide food to families referred to us from our local schools, refuge centres, and asylum seeker projects; we gave away additional food hampers to ease the Christmas food burden for these families. Throughout 2021/2022, The Pantry distributed food to the value of £12,474, which we estimate benefitted 300 separate families.

##### *ii. LifeBread*

Since the return to meeting together, we have once again begun to host our Lifebread programme in person from our building. We are currently seeing regular attendances each week, but the number is lower than pre-pandemic times when we saw 35/45 homeless men and women but we are hopeful that this number will start to pick up as more people become aware that we are providing hot meals again. Our project continues to be staffed exclusively by volunteers and continues to prepare and serve meals free of charge for homeless people in the local community.

The ministry is supported almost entirely by generous donations from the congregation and help from local supermarkets. The installation of our commercial-grade kitchen during the pandemic lockdown is significantly helping us to produce good food in a much more efficient manner.

##### *iii. Gateway Projects*

This is now the umbrella term for our social action projects and incorporates the work of LifeBread, The Pantry and the 'H' Fund emergency financial assistance. The H fund has helped to fund the purchase of additional food parcels to help those both within and external to the church congregation. The 'H' Fund has also helped people top up their utility cards for electric supplies or assisted with other emergency items.

#### B. Outreach

##### *i. Alpha Course*

This team aims to engage people from our locality and share the truths of the Christian faith with them. This team continues to oversee our Alpha course which has remained online for this period. We are hopeful that community-based events will once again start to be held which will allow our team to be present and sharing the truths of the Christian faith with them.

##### *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, and befriend and pray with the residents when invited to do so. However, this programme has still not been able to return to its pre-pandemic way of operating due in part to a lack of returning volunteers to our team. We are still hopeful of relaunching this project over the course of the next year.

## EMMANUEL PENTECOSTAL CHURCH

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS continued

##### C. 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. We have a number of small groups that have returned to meeting together regularly with a mixture of these occurring in person or via zoom. These groups exist to assist with the Pastoral Care of those who consider Emmanuel their home and we know that members are in regular touch through text, phone calls and emails as well as meeting as a group.

###### *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. There are still a number of restrictions around hospital visitations, and we remain mindful of the health of those among us who are chronically ill and may prefer to minimise their exposure to Covid-19. However, for a number of our elderly and infirm people, we have been able to increase the amount of visits that are taking place to people recovering at home following a stay in hospital or remaining at home due to ill health.

###### *iii. Hope Grief Support*

We have not yet returned to holding this course in person, but it remains our intention and we continue to work towards doing this in the near future. We also continue to support those who are grieving the loss of loved ones and provide pastoral care and support through phone calls, text, emails and visitation.

###### *iv. Marriage Support*

Our Deeper Marriage Course ran once again and has been well received by the couples attending – whether they are couples planning to get married or who have been married and are wanting to invest in their relationship further. The course was held online and attracted people from different parts of the world. Ongoing support and counselling for engaged couples, newly marrieds and those who are struggling in their relationship continues to be a part of the program for married couples.

###### *v. SPICE*

This project serves the over 55s of our church community and endeavours to put on relevant events for them every three months, including guest speakers and singers, outings, teas, lunches, boat trips. Many of our Seniors remain concerned about meeting in person, so we continue to do the largest part of our support work to this age group through individual visitation, telephone calls, cards and letters and where possible, online over Zoom. Our over 70's also all received a Christmas gift that was dropped at their homes by members of our Leadership Team.

##### D. 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.

The Prison Ministry Team have now re-established their regular prison ministry and continues to receive popular support from the Prison authorities for the work that they do.

##### E. 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 Pastor and young leaders:

*i. Friday Nights:* is when our Young People regularly gather and numbers range between 10 and 20 young people meeting each week for worship, inspirational and relevant teaching, and empowerment for life. It is also where peer leadership is developed through service and planning of events, for young people by young people. Working with our Young People was one of the most severely affected ministries as a result of the pandemic, but our team are working hard to rebuild and are seeing this hard work pay off as young people are once again returning to the in-person gatherings.

## EMMANUEL PENTECOSTAL CHURCH

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS continued

- ii. *Young Lions*: This is a Youth Leadership development programme held over a weekend away from the area. We were able to send 2 young people on this programme together with 2 coaches.
- iii. *Schools Involvement*: Our Youth Pastor maintains good relationships with local schools although her part-time hours mean that she is unable to regularly assist schools with mentoring or support with assemblies and lessons. We are keen to re-establish this and will continue to explore different opportunities to help young people in school make positive life choices and increase their emotional resilience.
- iv. *Youth Pastor*: Tsote Valashiya was appointed in November 2020 and has finished her probation period. She continues to serve 3 days a week.

#### F. Mental Health Support

During the Lockdown, we were able to address the increasing challenges of mental health and have responded by starting our Listening Service, staffed by volunteers who have professional qualifications in this area, including a Psychiatrist and Psychological Welfare Practitioner. The service allows people to book a slot to talk through areas of personal concerns in confidence and is able to offer support, guidance and signposting to professional services where necessary.

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

#### 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. We have recommenced an initial conversation with a building contractor to consider some different options although we have not made any firm commitment or decisions at this stage.

##### 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. We had previously agreed a reduction in the rental during the pandemic to assist the tenants and to ensure the property remained occupied. We have now returned to the previous levels of rental income, and have secured an extension to the rental contract with these same tenants. We are also now exploring current market rental rates with a view to increasing the rent if deemed appropriate.

##### REPAIRS TO EXISTING FACILITIES

Although we carried out some significant repairs and upgrades during the pandemic, including installing a new commercial grade kitchen, updating the minor hall and installing lighting and camera equipment to facilitate online services, we have continued to ensure that the building remains in a good condition for all our visitors. We have recently made alterations to some of the ceiling height windows in our main auditorium so these windows can be opened to allow for airflow and to aid in temperature regulation.

We are currently looking at installing car park barriers to better manage access to our property for visitors with vehicles. At present, anyone can access the space without restriction but this will better manage access for larger events like funerals and midweek services.

The Trustees have previously approved the upgrading of the sound desk and the purchase of camera equipment to aid our online live streaming and presence. We are currently looking to improve the area housing our technical equipment to a more functional production area as we remain committed to our hybrid services which incorporate our online streaming service as well as providing secure storage and utilised appropriately.

## EMMANUEL PENTECOSTAL CHURCH

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### ADMINISTRATION

As part of emerging from the pandemic, we have conducted a full review of the needs of our church when it comes to the administrative effort required to run the different ministries and day-to-day management of the church building.

This research will be presented to the remaining Trustees in 2022 and necessary changes, including possible additions to staffing, will be made to ensure the continued success and excellence of all that we do at Emmanuel.

#### 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 £337,578, which was £10,469 higher than the previous year. Expenditure in the year was £316,584, which was £24,056 higher than the previous year. As a result the surplus for the year was £20,995 (2021: £34,581 after excluding an exceptional revaluation gain of £95,649). After taking account of transfers between funds, the overall result is an unrestricted fund surplus of £26,909 and a restricted fund deficit of £5,915. The charity ended the year with cash of £359,593, of which £341,527 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 £398,889. This is more than required by the policy and the excess is being held pending decisions on the development of the church building.

The impact of rapidly increasing energy prices has also been considered by the Trustees and they have been prudent enough to secure a three-year fixed contract for energy, which will provide an important buffer against the current price trends. Further economies are also to be considered to help mitigate the rising costs of energy.

#### IMPACT OF COVID PANDEMIC

##### *Financial*

Throughout the majority of the Lockdown period, 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. We implemented plans to replace the way Sunday offerings are traditionally received, given that services were not able to 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 declined, this has been 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 have returned to being twice a month although we do hold additional meetings as required. In addition to this, we also maintain a WhatsApp group that allows for quick communication and opinion when required. Our Trustees continue to meet weekly together for a time of prayer.

##### *Strategic*

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 continue to commit funds from savings to upgrading 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.



## **EMMANUEL PENTECOSTAL CHURCH**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **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 Church 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.

#### **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

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NICHOLAS A HUGHES

Date: 26th January, 2023

**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 2022 on pages 10 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

**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*

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

Date: 30 January 2023

**EMMANUEL PENTECOSTAL CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	287,959	21,697	309,657	306,063
Charitable activities	4	759	-	759	304
Investments	5	27,162	-	27,162	20,741
<b>Total income and endowments</b>		<b>315,881</b>	<b>21,697</b>	<b>337,578</b>	<b>327,109</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	282,938	31,526	314,464	291,109
Raising funds	7	2,120	-	2,120	1,420
<b>Total expenditure</b>		<b>285,058</b>	<b>31,526</b>	<b>316,584</b>	<b>292,528</b>
<b>Net gains/(losses) on revaluation of investments</b>	10	-	-	-	95,649
<b>Net income</b>		<b>30,823</b>	<b>(9,829)</b>	<b>20,995</b>	<b>130,230</b>
<b>Transfers between funds</b>	16	(3,914)	3,914	-	-
<b>Net movement in funds</b>		<b>26,909</b>	<b>(5,915)</b>	<b>20,995</b>	<b>130,230</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,393,731	27,856	1,421,586	1,291,356
<b>Total funds carried forward</b>	16	<b>1,420,639</b>	<b>21,941</b>	<b>1,442,580</b>	<b>1,421,586</b>

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 pages 12 to 19 form part of these accounts.

**EMMANUEL PENTECOSTAL CHURCH**

**BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	9	121,751	-	121,751	132,876
Investment property	10	900,000	-	900,000	900,000
		<u>1,021,751</u>	<u>-</u>	<u>1,021,751</u>	<u>1,032,876</u>
<b>CURRENT ASSETS</b>					
Stock	11	-	2,319	2,319	1,733
Debtors	12	88,349	1,556	89,905	48,953
Cash at bank and in hand	13	341,527	18,066	359,593	365,253
		<u>429,876</u>	<u>21,941</u>	<u>451,817</u>	<u>415,939</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	30,987	-	30,987	27,229
		<u>398,889</u>	<u>21,941</u>	<u>420,830</u>	<u>388,710</u>
<b>Net current assets</b>					
		<u>398,889</u>	<u>21,941</u>	<u>420,830</u>	<u>388,710</u>
<b>TOTAL NET ASSETS</b>		<u><b>1,420,639</b></u>	<u><b>21,941</b></u>	<u><b>1,442,580</b></u>	<u><b>1,421,586</b></u>
<b>FUND BALANCES</b>					
	16				
Unrestricted Designated Building fund:					
<i>Revaluation reserve</i>		95,649	-	95,649	95,649
<i>Remainder of Building fund</i>		914,618	-	914,618	918,671
Total designated funds		<u>1,010,267</u>	<u>-</u>	<u>1,010,267</u>	<u>1,014,319</u>
Unrestricted General funds		410,372	-	410,372	379,411
Total unrestricted funds		<u>1,420,639</u>	<u>-</u>	<u>1,420,638</u>	<u>1,393,730</u>
Restricted funds		-	21,941	21,941	27,856
		<u><b>1,420,639</b></u>	<u><b>21,941</b></u>	<u><b>1,442,580</b></u>	<u><b>1,421,586</b></u>

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

Nicholas A. Hughes  
NICHOLAS A HUGHES

Date 26th January 2023

Charity number: 1054397

The notes on pages 12 to 19 form part of these accounts.

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

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).

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.

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.

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.

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.

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 Accounting Policies continued**

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.

**3 Donations and legacies**

	2022	2021
	£	£
Donations of cash and similar	257,222	239,296
Donations of goods received for distribution by a foodbank	12,539	10,702
Government grants from Job Retention Scheme	(2,182)	12,129
Other grant income	500	1,000
Gift aid receivable	41,577	42,936
	<u>309,657</u>	<u>306,063</u>

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Income from charitable activities**

	2022	2021
	£	£
Church retreats and events	<u>759</u>	<u>304</u>

**5 Investment income**

	2022	2021
	£	£
Property letting	26,286	19,222
Bank interest	876	1,519
	<u>27,162</u>	<u>20,741</u>

**6 Charitable expenditure**

	2022	2021
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff costs	150,351	150,237
Adult ministry	2,991	3,773
Other ministry activities	32,837	14,969
Youth and children's work	3,683	5,332
Grants payable (see note 6c)	33,480	23,588
Hospitality	3,545	167
Distributions of goods donated to foodbank	11,954	8,969
	<u>238,840</u>	<u>207,035</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,940	2,880
Other governance costs	36	18
	<u>2,976</u>	<u>2,898</u>
Utilities	3,815	9,618
Minor equipment	772	983
Repairs and maintenance	21,755	29,167
Depreciation: buildings	4,053	4,053
Depreciation: equipment	8,421	8,084
IT and technical	5,335	5,346
Insurance	3,221	3,108
Stationery, copying, telephone etc.	13,054	13,771
Licences and subscriptions	1,481	2,432
AoG fees for handling gift aid claims	5,070	-
Bank charges	1,545	1,546
Miscellaneous	4,124	3,067
	<u>75,624</u>	<u>84,073</u>
<b>Total expenditure</b>	<u>314,464</u>	<u>291,109</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,940 (2021: £2,880); in addition the charity paid £1,136 (2021: £1,160) to Stewardship for payroll bureau and consultancy services.

**6c Grants payable**

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	27,052	3,900	30,952
Grants for the relief of poverty	-	2,528	2,528
	<u>27,052</u>	<u>6,428</u>	<u>33,480</u>

The comparatives for the previous year are as follows:

	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>

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6c Grants payable continued**

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Living Word Ministry	2,400	2,400
Assembly of God	7,583	5,814
New Church India	10,674	2,000
Roarlight	5,567	-
Grants to institutions for less than £1,000 each	828	1,925
	<u>27,052</u>	<u>12,139</u>

**7 Expenditure on raising funds**

	2022	2021
	£	£
Investment property expenses	<u>2,120</u>	<u>1,420</u>

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

	2022	2021
	£	£
Gross wages and salaries	140,729	140,365
Social security	5,276	5,693
Pension costs	3,235	3,162
Other staff related costs	1,110	1,018
	<u>150,351</u>	<u>150,237</u>

The average monthly number of employees during the year was 8 (2021: 8). 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	2022
			£
Trustees:			
Nick Hughes	41,006	1,230	42,236
Steve Page	11,277	-	11,277
Other members of key management	32,000	960	32,960
			<u>86,473</u>

The following amounts were payable in the previous year:

	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>

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 2022**

**9 Tangible fixed assets**

	Freehold Property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021	202,644	22,408	74,177	299,229
Additions	-	-	1,349	1,349
At 31 March 2022	<u>202,644</u>	<u>22,408</u>	<u>75,526</u>	<u>300,578</u>
Accumulated depreciation				
At 1 April 2021	88,325	22,408	55,620	166,353
Charge for the year	4,053	-	8,421	12,474
At 31 March 2022	<u>92,378</u>	<u>22,408</u>	<u>64,042</u>	<u>178,827</u>
Net book value				
At 31 March 2022	<u>110,267</u>	<u>-</u>	<u>11,484</u>	<u>121,751</u>
At 31 March 2021	<u>114,319</u>	<u>-</u>	<u>18,557</u>	<u>132,876</u>

**10 Investment property**

	2022 £	2021 £
Valuation brought forward (being acquisition cost)	900,000	804,351
Change in fair value	-	95,649
Valuation carried forward	<u>900,000</u>	<u>900,000</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**

	2022 £	2021 £
Stock of donated goods held for distribution to beneficiaries	<u>2,319</u>	<u>1,733</u>

**12 Debtors**

	2022 £	2021 £
Gift aid recoverable	84,493	42,916
Other debtors	1,005	2,816
Prepayments and accrued income	<u>4,407</u>	<u>3,221</u>
	<u>89,905</u>	<u>48,953</u>

**13 Cash at bank and in hand**

	2022 £	2021 £
Cash at bank with immediate access	135,165	141,963
60 day notice deposits	103,732	103,562
100 day notice deposits	120,293	119,588
Petty cash	<u>403</u>	<u>140</u>
	<u>359,593</u>	<u>365,253</u>

**14 Creditors: liabilities falling due within one year**

	2022 £	2021 £
Trade and other creditors	7,779	7,447
Accruals	8,514	5,520
Grant obligations	<u>14,695</u>	<u>14,262</u>
	<u>30,987</u>	<u>27,229</u>

**15 Pension commitments**

During the year employer's pension contributions totalling £3,235 (2021: £3,162) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16 Funds**

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Revaluation Gain 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Building fund	1,014,319	-	(4,053)	-	-	1,010,267
<i>General Unrestricted Funds</i>	379,411	315,881	(281,005)	-	(3,914)	410,372
<b>Total Unrestricted Funds</b>	<b>1,393,731</b>	<b>315,881</b>	<b>(285,058)</b>	<b>-</b>	<b>(3,914)</b>	<b>1,420,639</b>
<i>Restricted Funds</i>						
Building fund	15,470	960	-	-	-	16,430
Donated goods	1,733	12,539	(11,954)	-	-	2,319
Hardship fund	-	1,298	(4,750)	-	3,452	-
Jack Petchey Achievement Awards	3,250	500	(514)	-	(1,000)	2,236
Mission support	1,084	6,400	(11,742)	-	5,214	956
National Lottery Community fund	3,752	-	-	-	(3,752)	-
Roarlight fund	2,567	-	(2,567)	-	-	-
	<u>27,856</u>	<u>21,697</u>	<u>(31,526)</u>	<u>-</u>	<u>3,914</u>	<u>21,941</u>
<b>Aggregate of funds</b>	<b>1,421,586</b>	<b>337,578</b>	<b>(316,584)</b>	<b>-</b>	<b>-</b>	<b>1,442,580</b>

During the year transfers were made from unrestricted funds to the Hardship fund and Mission support fund so that no individual funds within these totals were in deficit at the year end. In addition transfers were made from the National Lottery Community fund and from the Jack Petchey fund to unrestricted funds in respect of expenditure that should have been charged to these funds in previous years.

**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 £	2022 £
Tangible fixed assets	11,483	110,267	-	121,751
Investment property	-	900,000	-	900,000
Stock	-	-	2,319	2,319
Debtors	88,349	-	1,556	89,905
Cash at bank and in hand	341,527	-	18,066	359,593
Creditors falling due within one year	(30,987)	-	-	(30,987)
	<u>410,372</u>	<u>1,010,267</u>	<u>21,941</u>	<u>1,442,580</u>

In the previous 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	-	1,014,319
<i>General Unrestricted Funds</i>	342,323	307,674	(266,842)	-	(3,744)	379,411
<b>Total Unrestricted Funds</b>	<b>1,265,047</b>	<b>307,674</b>	<b>(270,895)</b>	<b>95,649</b>	<b>(3,744)</b>	<b>1,393,730</b>
<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	-
Roarlight 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>
<b>Aggregate of funds</b>	<b>1,291,357</b>	<b>327,109</b>	<b>(292,528)</b>	<b>95,649</b>	<b>-</b>	<b>1,421,586</b>

**EMMANUEL PENTECOSTAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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	2021
	General funds	Designated funds		
	£	£	£	£
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>

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 **Roarlight** 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:

	2022	2021
	£	£
Payments falling due:		
Within one year	6,697	6,889
Between one and five years	7,322	14,403
	<u>14,019</u>	<u>21,293</u>

During the year the charity was charged £6,745 (2021: £6,745) for its operating leases.

**18 Transactions with related parties**

During the year the charity:

- received donations totalling £46,568 (2021: £48,103) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- paid employment benefits totalling £13,940 (2021: £13,940) to Mrs Debbie Hughes, the wife of a trustee, for providing financial administration services to the charity.
- paid employment benefits totalling £9,289 (2021: £9,289) to Mrs Margaret Arthur, the wife of a trustee, for providing administrative services to the charity.
- paid employment benefits totalling £6,090 (2021: £8,120) to Mrs Leanne Rudder, who is the wife of a member of key management, for providing administrative services to the charity.
- paid £550 (2021: £nil) to Mr Andrew Arthur, who is a trustee, as a contribution towards motoring costs incurred when delivering food parcels for the charity.
- paid £260 (2021: £nil) to Mr Nick Hughes, who is a trustee, for funeral costs.

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 (2021: £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 2022**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	287,959	-	21,697	309,657	286,628	-	19,435	306,063
Charitable activities	4	759	-	-	759	304	-	-	304
Investments	5	27,162	-	-	27,162	20,741	-	-	20,741
<b>Total income and endowments</b>		<b>315,881</b>	<b>-</b>	<b>21,697</b>	<b>337,578</b>	<b>307,674</b>	<b>-</b>	<b>19,435</b>	<b>327,109</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	6	278,885	4,053	31,526	314,464	265,423	4,053	21,633	291,109
Raising funds	7	2,120	-	-	2,120	1,420	-	-	1,420
<b>Total Expenditure</b>		<b>281,005</b>	<b>4,053</b>	<b>31,526</b>	<b>316,584</b>	<b>266,842</b>	<b>4,053</b>	<b>21,633</b>	<b>292,528</b>
<b>Net gains/(losses) on revaluation of investments</b>	10	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,649</b>	<b>-</b>	<b>95,649</b>
<b>Net income/(expenditure)</b>		<b>34,876</b>	<b>(4,053)</b>	<b>(9,829)</b>	<b>20,994</b>	<b>40,832</b>	<b>91,596</b>	<b>(2,198)</b>	<b>130,229</b>
<b>Transfers between funds</b>	16	<b>(3,914)</b>	<b>-</b>	<b>3,914</b>	<b>-</b>	<b>(3,744)</b>	<b>-</b>	<b>3,744</b>	<b>-</b>
<b>Net movement in funds</b>		<b>30,962</b>	<b>(4,053)</b>	<b>(5,915)</b>	<b>20,994</b>	<b>37,088</b>	<b>91,596</b>	<b>1,546</b>	<b>130,229</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		379,411	1,014,319	27,856	1,421,586	342,323	922,724	26,310	1,291,356
<b>Total funds carried forward</b>	16	<b>410,372</b>	<b>1,010,267</b>	<b>21,941</b>	<b>1,442,580</b>	<b>379,411</b>	<b>1,014,319</b>	<b>27,856</b>	<b>1,421,586</b>