

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

England & Wales · Charity number 1054405

Details

Other names EMMANUEL CHRISTIAN CENTRE

Status Registered

Legal form Other

Registered 1996-04-09

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

Contact

Address The Greenleaf Centre
67 - 69 Greenleaf Road
Walthamstow
London
E17 6QP

Phone 02085093128

Email admin@ecci.org

Website www.ecci.org

Activities

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

Activities: The advancement of the Christian Faith by the proclamation and furtherance of the gospel of God concerning his son Jesus Christ the Lord. Preaching and teaching of the word of God by the church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland; and associated charitable services locally, nationally and world wide.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE WALTHAMSTOW
- Essex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£0	£0	-	-
2024-08-31	£0	£0	-	-
2023-08-31	£385,368	£395,288	-	-
2022-08-31	£410,407	£379,248	-	-
2021-08-31	£537,878	£520,623	£3,373,223	15
2020-08-31	£774,422	£687,726	£1,382,847	10

Trustees

Name	Role	Appointed
Rev Douglas Clarkson Williams	Chair	
Abosedede Ayomide Alegbeleye		2024-10-20
DEBRA DUNCAN-SILVERA		2012-11-14
David Lovell		2022-05-22
Mark Jeremy Williams		2020-02-02
Odette Findley		2024-10-20
Paul Butler		2018-11-25
Rev Christopher Lee Palmer		2023-07-10
WANE NEWTON BROCKETT		

Accounts



Love God Passionately. Build Church Biblically. Serve Community Relevantly.

**Emmanuel Community Church International (ECCi)
The Greenleaf Centre, 67-69 Greenleaf Road, Walthamstow, London, E17 6QP
Charity no: 1054405**

Report and Financial Statements

Year ended: 31 August 2023

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Douglas Williams		
Anthony Hodgkinson	Deputy Chair	Resigned 31 August 2024
Debra Duncan-Silvera	HR	
Wane Brockett	Health and Safety	
AnettaToudji	Secretary	Resigned 6 January 2024
Paul Butler	Chair	
Mark Williams		
Oluwatoyin Cornwall		Resigned 6 January 2024
David Lovell	Treasurer	From 27 May 2024
Christopher Palmer		From 1 August 2024

Nursery Committee

Mark Williams	Chair
Jill Lovell	Secretary
Sue Pattimore	Hon. Treasurer/Administrator
Edith White	Co-opted member of ECCi
Edidiong Smith	Co-opted member of ECCi
Mavis Amposa	Nursery Manager

Elders

Rev. Douglas Williams	Dayananden Permale	Rev. Alaguthurai Ratnaras
Rev. Anthony Hodgkinson	Paul Bombo	David Lovell
Wane Brockett	Bentley Greaves	Roshad Gibbons
Joe Stephens	Christopher Palmer	Daniel Ratnaras
		Richard Irish

Independent Examiner

Allen Robyn & Associates
367 Caledonian Road
London
N79DQ

Bankers

Barclays Bank Plc	Triodos Bank	CAF Bank Ltd
Leicester	Deanery Road	25 King Hill Avenue West Malling
LE87 2BB	Bristol	Kent
	BS1 5AS	ME19 4JQ

TRUSTEES REPORT

The Trustees present their annual report and financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102 effective from 1 January 2015.

Objectives and activities for the public benefit

The purposes of the charity are:

- The advancement of the Christian faith by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord. Preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland (as approved by the general council from time to time.)
- Furtherance of associated charitable services for the public benefit locally, nationally and world-wide.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and consider that the activities of the charity meet those objectives and provide a benefit to the public.

Community Impact

ECCI continues to work closely with and through local organisations to have a large and effective impact on the local community.

Financial Review

The Trustees have implemented robust budgetary controls and continue to monitor costs in an effort to continue to deliver a balanced budget for the future. The summary of its financial performance is as follows:

- Income - the total income for the twelve months under review was £385,368 (2022: £410,407)
- Expenditure - total expenditure in the year was £395,288 (2022: £379,248).
- The Charity recorded an operating deficit for the year of £9,920 (2022: £31,159 surplus).

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organization are properly managed.

Reserves Policy

The charity aims to maintain free reserves in unrestricted funds at a level sufficient to meet the unrestricted charitable purposes and cover support costs for a minimum of 3 months.

Risk Management

ECCI has no investments and therefore, no need to present to manage any such related risks. However, it takes every precaution to minimize the risks that may arise through its charitable activities. ECCi does this by ensuring that there are fully updated and effective policies in place which are actively monitored and reviewed on a regular basis. These include but are not exclusive to: A robust system of financial controls.

Safeguarding Structures

Two of our Registered Partners help us to maintain good safeguarding structures at ECCi. Our Safeguarding Officer is a Barrister and our Safeguarding Deputy is a Social Worker, both bring skills and experience to this role that are crucial in helping us run our provision with excellence and care. We have a Safeguarding policy in place which is reviewed on a yearly basis. We also run Safeguarding Training for our staff and volunteers on a regular basis.

Prospective volunteers at ECCi are expected to be a Registered Partner of our Church, showing that they are willing to follow our structure and leadership. They also complete a DBS check and go through a short interview before being allowed to serve in a Department of ECCi. Some of our departments also obtain references for our volunteers. These structures help us to implement safe standards for all our users and volunteers.

Health and Safety Management

We have a health and safety policy and a range of risk assessments and procedures in place which are regularly reviewed and updated. There are measures and processes in place to help us to maintain safe environments which are monitored by staff members and overseen by a Trustee.

Structure, Governance and Management

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. In 2015 the charity changed its name to Emmanuel Community Church International (ECCi) in order to more accurately reflect its current identity. ECCi is an unincorporated association.

ECCi is overseen by a board of nine Trustees 5 of who are elected by the Registered Partners of the charity following a vote. They remain in post for 2 years following which they can stand for re-election. The Senior and Senior Associate Pastor are automatically trustees. The Senior Pastor is the Chairman of the board of Trustees and appoints 2 of the 9 trustees from among the Elders. These 4 trustees remain in post indefinitely.

The board meets 6 times a year to oversee the administration of the charity. The day-to-day administration of the charity is delegated to the Administrator and to a number of teams and committees which operate within policies and procedures laid down by the board. The various sub-committees carry out specific tasks and make recommendations to the wider board for consideration.

Trustee Training

Once appointed our new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise and undergo a process of induction and are presented with a welcome/information pack which outlines the policies, procedures, Church Constitution, Trust Deed, Holding Trustees, current Trustees and The Charity Commission's guidance 'The Essential Trustee; what you need to know' and 'Public Benefit; running a charity'. Trustees attend ongoing training provided internally and by external providers.

Monitoring Achievement

The activities of ECCi are provided by a number of departments who are allocated a small annual budget. Each department has a leader who is also the budget holder. The department leader is responsible for monitoring the activities of its department and evaluating the effectiveness of its activities in the light of the charity's objectives. We aim to review all departments on a three-year basis to consider its progress, development and viability.

Approved by order of the board of trustees on Friday 28th February 2025 and signed on its behalf by:



Paul Butler (Chair)

**REPORT OF THE INDEPENDENT EXAMINER
EMMANUEL COMMUNITY CHURCH INTERNATIONAL
YEAR ENDED 31ST AUGUST 2023**

I report on the financial statements of the Emmanuel Community Church for the year ended 31 August 2023, which are set out on pages 7 to 12.

Responsibilities and basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's Statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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 financial statements to be reached.



Date: 03/03/2025

Rolston Allen (FCCA)
Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST AUGUST 2023

INCOMING RESOURCES		2023	2022
<i>Incoming resources from generated funds</i>			
Voluntary Income	2	<u>385,368</u>	<u>410,407</u>
RESOURCES EXPENDED			
Charitable Activities	3	266,751	251,627
Support Costs	3	128,537	<u>123,061</u>
Governance Costs	3	-	4,560
TOTAL RESOURCES EXPENDED		<u>395,288</u>	<u>379,248</u>
NET INCOME/EXPENDITURE FOR THE YEAR		(£9,920)	£31,159
OTHER RECOGNISED GAINS/(LOSSES)			
Transfer to CIO	12	(658,546)	-
RECONCILIATION OF FUNDS			
TOTAL FUNDS BROUGHT FORWARD		<u>668,466</u>	<u>637,307</u>
TOTAL FUNDS CARRIED FORWARD		=	<u>£668,466</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 other than those included in the statement of financial activities.

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 31ST AUGUST 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
TANGIBLE ASSETS			
Tangible fixed assets	6	637,500	624,719
CURRENT ASSETS			
Debtors	7	18,955	9,665
Cash at bank and in hand		<u>295,815</u>	<u>366,044</u>
		314,770	375,709
CREDITORS: due within one year	8	<u>(41,484)</u>	<u>(52,253)</u>
Net Current Assets		<u>£273,286</u>	<u>£323,456</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£910,786</u>	<u>£948,175</u>
CREDITORS: due after one year	9	<u>(£252,240)</u>	<u>(£279,709)</u>
		658,546	£668,466
Transferred to CIO	11	(658,546)	=
Net Assets		=	<u>£668,466</u>
FUNDS:		<u>2023</u>	<u>2022</u>
Unrestricted funds	11	-	646,775
Restricted Funds	11	=	<u>£21,691</u>
		=	<u>£668,466</u>

The financial statements were approved by the Board of Trustees on Friday 28th February 2025 and were signed on its behalf by:



Paul Butler (Chair)

The notes on pages 9 to 12 form part of these accounts.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing financial statements

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard Section 1A applicable in the UK and Republic of Ireland and the Companies Act 2006.

Emmanuel Community Church International meets the definition of a public benefit entity under FRS 102.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue operation for the foreseeable future. The Charity has adopted the Going Concern basis for the preparation of the financial statement.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Represents income from tithes and offerings from members and visitors of the Church recorded when they are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support c

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property and Investment property	1% on cost
Fixtures and fittings	33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2023

2. VOLUNTARY INCOME

a) Donations and legacy

	<u>2023</u>	<u>2022</u>
Tithes and offerings	195,063	194,042
Gift Aid	<u>47,721</u>	<u>55,559</u>
	<u>£242,784</u>	<u>£249,601</u>

Charitable and other unres incomes

b) Income from Charitable Activities

Charitable Income	<u>£122,626</u>	<u>£145,670</u>
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c) Other income

Rental Income	15,761	13,485
Other Income	<u>1,766</u>	<u>1,391</u>
	<u>£17,527</u>	<u>£14,876</u>

d) Interest income

	<u>£2,431</u>	<u>£260</u>
Total incoming resources	<u>£385,368</u>	<u>£410,407</u>

3. CHARITABLE

EXPENDITURE

	<u>2023</u>	<u>2022</u>
Charitable expense	266,751	251,627
Support cost	128,537	123,061
Governance cost	-	<u>4,560</u>
	<u>£395,288</u>	<u>£379,248</u>

4. TRUSTEES REMUNERATION AND BENEFITS

	<u>2023</u>	<u>2,022</u>
Trustees' salaries	64,439	58,167
Trustees' social security	8,884	5,125
Trustees' pensions paid	<u>3,362</u>	<u>2,401</u>
	<u>76,685</u>	<u>65,693</u>

The charity considers its key management personnel to comprise the trustees and eldership of the church. Remuneration paid to key personnel is shown under trustees remuneration above.

In accordance with the Charity's constitution the Snr. Pastor lives a property owned by the Charity.

Monthly rent which would have been received on the open market is estimated at £1,085 if were not otherwise occupied.

There were no trustees' expenses paid for the year ended 31 August 2023 or for the prior year.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2023

5. STAFF COST

	<u>2023</u>	<u>2022</u>
Wages and salaries	157,522	154,283
Social security costs	9,062	8,127
Other pension costs	<u>9,144</u>	<u>12,673</u>
	<u>175,728</u>	<u>175,083</u>

No employees received emoluments in excess of £60,000.

The average monthly number of employees during the year was as follows:

	<u>2023</u>	<u>2022</u>
Church	7	7

6. TANGIBLE ASSETS

<u>Freehold Property</u>	<u>Fixtures and fittings</u>	<u>Total</u>
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COST

At 1st September 2022	675,000	363,523	1,038,523
Additions	-	<u>12,781</u>	<u>12,781</u>
Transfer to CIO	<u>(675,000)</u>	<u>(376,304)</u>	<u>(1,051,304)</u>
As at 31st August 2023	-	-	-

DEPRECIATION

Opening Balance	68,263	345,541	413,804
Transfer to CIO	<u>(68,263)</u>	<u>(345,541)</u>	<u>(413,804)</u>
As at 31st August 2023	-	-	-

NET BOOK VALUE

As at 31st August 2023	-	-	-
As at 31st August 2022	<u>£606,737</u>	<u>£17,982</u>	<u>£624,719</u>

7. DEBTORS AND PREPAYMENTS

	<u>2023</u>	<u>2022</u>
Accrued income	12,311	8,259
Prepayments/Other Debtors	<u>6,644</u>	<u>£1,406</u>
	<u>£18,955</u>	<u>£9,665</u>

8. CREDITORS: Amounts falling due within one year

	<u>2023</u>	<u>2022</u>
Bank loans and overdrafts	30,960	30,960
Other creditors	<u>10,524</u>	<u>21,293</u>
	<u>£41,484</u>	<u>£52,253</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2023

9. CREDITORS: Amounts falling due after one year

	<u>2023</u>	<u>2022</u>
Bank loans	<u>£252,240</u>	<u>£279,709</u>

10. BANK LOANS

Amounts falling due within one year on demand:	<u>£30,960</u>	<u>£30,960</u>
Amounts falling between two and five years:	<u>£92,880</u>	<u>£92,880</u>
Repayable by instalments:		
Bank loans more than 5 yr by instalments	<u>£128,400</u>	<u>£155,715</u>

11. FUNDS BALANCES

	<u>At.31.08.2022</u>	<u>Movements in</u> <u>Funds</u>	<u>Transfer to CIO</u>
Unrestricted Funds			
General	213,771	(9,920)	203,851
Freehold	273,786	-	273,786
Missionary	82,098	-	82,038
New Building	52,184	-	52,184
School of Worship	<u>24,996</u>	-	<u>24,996</u>
	<u>£646,775</u>	<u>(£9,920)</u>	<u>£636,855</u>
Restricted Funds			
Restricted New Building	800	-	800
Kids Camp 2020	1,311	-	1,311
Bags of Hope	12,657	-	12,657
Kintsugi Hope	1,398	-	1,398
Bible for ECS	355	-	355
Hardship	<u>5,170</u>	-	<u>5,170</u>
	<u>£21,691</u>	-	<u>£21,691</u>
TOTAL FUNDS – Transferred to CIO	12	-	<u>£658,546</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
INCOME AND EXPENDITURE
YEAR ENDED 31ST AUGUST 2023

Incoming Resources:

Voluntary income:	<u>2023</u>	<u>2022</u>
Tithes and offerings	195,063	194,042
Gift Aid	47,721	55,559
Interest	2,431	260
Charitable Activities	122,626	145,670
Rental Income	15,761	13,485
Other Income	<u>1,766</u>	<u>1,391</u>
 Total incoming resources	 <u>£385,368</u>	 <u>£410,407</u>

RESOURCES EXPENDED:

Charitable activities:

Salaries and Wages	176,670	175,290
Church Premises	14,418	8,589
Department Expenses	10,476	12,571
Depreciation	-	15,608
Advertising & Promotional	8,759	1,515
Books & periodicals	-	802
Hospitality	7,606	7,792
Welfare	48,822	<u>29,460</u>
	<u>£266,751</u>	<u>£251,627</u>

GOVERNANCE COSTS

Accountancy Examiner fees	-	<u>£4,560</u>
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SUPPORT COSTS: MANAGEMENT

Interest	15,445	6,699
Insurance	10,552	10,716
Repairs and cleaning	69,432	56,608
Travel and subsistence	3,673	8,770
Subscriptions	6,299	9,038
Stationery, IT and telephone	10,091	17,835
Accountancy services	6,619	6,535
Professional fees	3,324	3,861
Bank charges	1,471	1,509
Staff Training	1,631	1,488
Sundry	-	<u>2</u>
	<u>£128,537</u>	<u>£123,061</u>

Total resources expended	<u>£395,288</u>	<u>£379,248</u>
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Total Income over expenditure	<u>(£9,920)</u>	<u>£31,159</u>
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Accounts



Love God Passionately. Build Church Biblically. Serve Community Relevantly.

**Emmanuel Community Church International (ECCi)
The Greenleaf Centre, 67-69 Greenleaf Road, Walthamstow, London, E17 6QP
Charity no: 1054405**

Report and Financial Statements

Year ended: 31 August 2022

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
FINANCIAL STATEMENTS
YEAR ENDED 31ST AUGUST 2022

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Trustees

Douglas Williams
Anthony Hodgkinson
Debra Duncan-Silvera
Wane Brockett
AnettaToudji
Paul Butler
Mark Williams
Oluwatoyin Cornwall
Deborah Lewis

Chair
Deputy Chair
HR
Health and Safety
Secretary
Treasurer

resigned June 2022

Nursery Committee

Mark Williams
Hilda Jackson
Sue Pattimore
Jill Lovell
Edith White

Chair
Secretary
Hon. Treasurer/Administrator
Co-opted member of ECCi
Co-opted member of ECCi

Elders

Rev D Williams
Rev A Hodgkinson
Mr W Brockett
Mr J Stephens

Mr D Permale
Mr P Bombo
Mr B Greaves
Mr C Palmer

Rev A Ratnaras
Mr D Lovell

Independent Examiner

Allen Robyn & Associates Ltd
Chartered Certified
Accountants
367 Caledonian Road
London
N7 9DQ

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

Triodos Bank
Deanery Road
Bristol
BS1 5AS

CAF Bank Ltd
25 King Hill Avenue
West Malling
Kent
ME19 4JQ

The Trustees present their annual report and financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102 effective from 1 January 2015.

Objectives and activities for the public benefit

The purposes of the charity are:

- The advancement of the Christian faith by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord. Preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland (as approved by the general council from time to time.)
- Furtherance of associated charitable services for the public benefit locally, nationally and world-wide.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and consider that the activities of the charity meet those objectives and provide a benefit to the public.

Community Impact

ECCI works closely with the charitable organisations below and through them continue to have a large and effective impact on the local community.

- ***Emmanuel Community School.***

During the last year, Emmanuel Community School has continued outworking its vision of being 'A Christian school in the heart of Walthamstow', functioning as part of The Emmanuel School Trust. The school worked with just under 200 children during this time, providing education and support for the children and their families. The school has started to carry out public events again, now that COVID restrictions have lifted, and it has been good to re-engage with parents and the wider community with events such as the summer fair and sports day. Towards the end of this period, the school has also undergone a change of Headship.

- ***Emmanuel Community Church Nursery.***

The academic year started with 23 children on register and these numbers progressed well to 42 children at the end of the summer term. Although most nurseries operated below their normal capacity, we managed to get a significant number of children on roll.

We had about 12 to 14 children who were paying fees and were not funded by the Local Authority which is the highest number of fee-paying children we had so far. We were able to buy resources and equipment to replace what we gave to some of the children during the COVID 19 pandemic. Some resources were also purchased to help us support and meet the needs of children who had additional or special educational needs.

Staff worked hard to support the children to meet targets and to close attainment gaps in their learning and development. There was no change in staffing or management team.

We had local outings and our end of year trip to Paradise Wildlife Park, which children and parents enjoyed the experience. Nine children moved on to Reception in various schools.

- **ECCi Tamil Speaking Fellowship**

The Tamil Fellowship meet for a range of services: Weekly Sunday Service at 14:30pm, weekly prayer meeting every Thursday on zoom at 19:30pm, fasting & prayer every first Saturday of the month at 11:00am, weekly kids time - Friday at 17:00pm for children under 14 – these activities are aimed to reach the Tamil community, share the Gospel, and provide a space where people can worship in their native language.

Since Covid we have kept mid-week meetings on zoom, and we have found by doing so we are able to reach members that don't live in Walthamstow.

In-person meetings have still not regained numbers pre-covid. We have 5 volunteers along with the Tamil Fellowship Pastor leading activities.

The youth are taking more responsibilities such as preaching and leading worship. We have seen the congregation grow with students from India joining having found the church through our Facebook page.

We have supported the community we work within by holding a summer BBQ - Where we had 150+ join and as a result have families attending the fellowship. Christmas gifts were organised and shipped to widows, orphans and struggling families in Sri Lanka.

We invested in new camera equipment and lighting that has improved the quality of our livestream.

In addition to the above self-sustaining projects, our Church Community seeks to support those around us of all ages, races and genders in a variety of engaging and relevant ways.

- ***Parents, Carers & Toddlers.***

This group did not run during lockdown. In addition, the group leader moved on, to support other projects. We began talks with Union Church, Walthamstow, regarding relaunching this group as a joint project and with a view to open in September 2022.

- ***Night Shelter.***

Due to structural changes with Forest Churches Emergency Night Shelter during lockdown, where local homeless people are now housed in a hotel, with ample food provided, we felt that our work with them had come to an end, and that we could refocus our resources into other community needs. We, therefore, thanked Forest Churches Night Shelter for over 20 years of working together and have been looking at setting up a new community project – *More than a Meal.*

- ***Christmas Concert.***

Our 2021 carol service 'A gift full of Christmas' was disrupted by another Covid outbreak. We prepared 175 gift bags with items that were to be used at stages during our Carol Service, but we were unable to use them over Christmas. We plan to use these bags for a Christmas Carol Service we host for our Primary School: Emmanuel Community School in December 2022.

- ***Friendship Hour.***

Friendship Hour restarted in April 22 following Covid.

Our aim was to provide a safe place for older people and those who would benefit from fellowship mid-week.

Our team is a core of 4-5 volunteers who work well together using all individual skills and talents.

Challenges: Change of day from Tuesday to Wednesday and keeping it all new and interesting. Getting people back after Covid. Cost of food increase.

Successes: The older people are very receptive and willing to try new things, share and very much enjoy participating. It has been a pleasure to get to know a new demographic from the church and serve the older generation which many team members are on the edge of themselves!

In-house: We do many and varied activities such as chair exercises, art and craft, painting, quizzes, tabletop games, word searches, crossword puzzles, speakers, planting seeds and bulbs, music afternoons and testimony time. We also offer a sandwich lunch.

Outreach: We sent email invitations and information to 5 local churches.

We have two new ladies who come regularly from the local community. We rely on word-of-mouth notices at Greenleaf and social media to advertise Friendship Hour.

Judging by feedback and attendance the older people are enjoying Friendship Hour and look forward to coming as much as we do. Without their willingness to embrace some change and get involved Friendship Hour wouldn't be what it is today.

- ***Emmanuel Football Club.***

A big thank you to ECCi for the support to help EmmanuelFC.co.uk to re-join the IDCFL churches football league (www.idcfl.co.uk). Paying our registration fee to the league, takes the immediate pressure off another season. Running a church football team gives the core leadership team from ECCi an amazing opportunity to reach out to men and introduce Faith through Football. It has probably become one of ECCi's biggest outreach programmes especially to men.

The weekly Saturday matches are started with a thought/share for the day and prayer. This embraces all players with faith and those without. We instil a strong code on discipline on and off the field and challenge bad language.

With sponsorship from Frontline and some additional budget, we were able to freshen up the team's look with some new shirts. We are one of the best presented teams in the league.

We have a number of regular supporters of the team who not only input to EFC but have spoken regularly to the league at their monthly all team gathering called Team Talk. EFC is a backbone of this league initiative.

We hope for success on the field, but the greater victories are in the lives of the players being transformed. Emmanuel FC... Belong... Believe...

- ***Prison Ministry.***

The Prison Ministry aims to reach out to those in prison, encouraging those who already have a faith and spreading the good news of God's love and His life-changing power to those who don't yet know Him. We take services in prison, pray with people inside and continue to support them in prayer after our visits.

We have 14 volunteers in the Prison Ministry. We gained two people at the Ministry Fair at the beginning of 2022 and both of these come into prison regularly.

One of the challenges we have faced following Covid is being able to actually go back into prison. All prisons shut to all volunteers in March 2020, and only HMP Chelmsford has opened again to us so far. Since October 2021, when Chelmsford first allowed us back in, we have gone in on one Sunday in most months. Our ability to go in has been helped by the Prison Team Leader being part of the Chaplaincy team. Contact has continued with the other prisons

we used to go into (Belmarsh, Highpoint, Pentonville). The situation so far is that Belmarsh expects to open soon, Pentonville has opened, and there is a new Chaplain at Highpoint who doesn't need us at the moment. It has been our aim to try to get back into more prisons and make contact with the relevant Chaplains from time to time to see whether things have changed.

The Prison Ministry team continues to be keen to go into prison as often as we can. They all have a heart for the ministry and are very motivated. We have always prayed together regularly and, since returning to church after Covid, we have become a ConneXSmall Group which meets fortnightly. Amongst other activities, we pray for the prison work. When we go into prison, people in the team take part in different ways in the service and have a real contribution to make. Every member helps. Although we are not going into as many prisons as we were pre-covid, we are blessed to see that the ministry makes an impact on those that we meet.

- ***Rophe Counselling Service***

Counselling sessions were transferred to Zoom and the team and clients transitioned well to this change. Number increased, as counselling via Zoom made it more accessible for people to attend from their own home.

Not being able to see clients in-person, and therefore, being able to observe body language was initially difficult to get used to, as the counselors had to work with facial expressions alone.

Counselling was carried out by 2 trained counselors who completed additional training during the period looking at couples counselling training and training with an organisation called PESI.

- **YouthWave**

The Youth Pastor left employment at ECCi in April 2021 but agreed to manage the youth department as a volunteer. The number of leaders in the Youth team dropped dramatically with people leaving for university and some getting married.

Due to the smaller team numbers, the group met once a month at our building in Greenleaf Road for a social evening with food, fun and words of encouragement.

The group was overseen by 4 team leaders and 2 volunteers.

- **Children's Ministry**

The aim of the children's ministry is to build a strong firm foundation of faith in the lives of children. It also works to offer the children an opportunity to respond to the Gospel and accept Jesus Christ as their Lord and Saviour.

We resumed Explorers, our Sunday school for school-aged children, twice a month whilst we re-built team and re-established working post lockdown. Explorers runs the same time as the main church service and is held in our community projects building in Greenleaf Road.

Running Explorers has enabled families with children to return to church more regularly.

Getting people to volunteer is a challenge and as fast as you build, people also leave. We also have a growing number of children that have learning needs and one on one care and support.

- **More Than a Meal**

This ministry is a new project and aims to provide a safe warm space of people with social interaction. It also provides a hot meal and a bag of food for people to take home.

We have 8 volunteers in this ministry. It has been difficult to get people to volunteer and get them to honour their commitment. It has been wonderful to see families and members for the community coming into these spaces. Some of those coming in are vulnerable members of our community. Training was given some of the team in the form of a Health and Hygiene level 2 qualification. We have learnt that we need to make connections and partner with other groups and service providers within the community.

- **French fellowship.**

The French Fellowship continued to meet online for services during this period. Numbers remained stable. This group exists as a connection point for those who do not have English as a first language.

- **London City Mission.**

We currently support Tim Spring and Emmanuel Chanda who work with LCM monthly.

- **Sunday Refreshments**

Our first refreshment Sunday after Covid was in February 2022. Our aim is to allow people time to spend together after church to fellowship. Our team is a core of three with two or three others we can call on if needed. We faced no challenges except disappointment if many members didn't stay and not quite knowing how much coffee to make.

Success: seeing people getting to know each other and getting a chance to mix and chat.

We have thermos with coffee or hot water in, so it is all self-service, though we keep an eye on the biscuits!

- **Kintsugi Hope**

ECCi ran two successful Kintsugi Hope Wellbeing Groups during this period. The groups explore commonly experienced concerns over a period of 12 weekly sessions such as: depression, anxiety, shame, anger, resilience, honesty, disappointment and loss, perfectionism, self-acceptance, and healthy relationships.

Over the course of the year, 2 online groups were held with a total of 31 attendees, and both groups had attendees from inside and outside of our church community.

We made 6 referrals to counsellors for further support and gave one attendee a personal coaching session.

Feedback for these groups was positive with attendees sharing that the support, tips and friendships they made were greatly beneficial in dealing with life's pressures. Two people who attended a group also decided to train to run groups themselves, enabling ECCi to offer more of these support groups in the community.

- **Pop up vaccination centers**

We facilitated the attendance of a covid vaccination bus outside our church building on a Sunday morning in May 2021, where members of our congregation and the local community could come and get a booster injection.

Overseas Impact

- ***Haiti Hands and Feet Project.***

"Hands and Feet" is a non-profit organization dedicated to providing family-style, residential care for children in crisis. We continue to support 5 children to access this care by providing financial support monthly.

- **Compassion.**

We continue to support ten children in Effiakuma, Ghana through Compassion with a monthly financial gift. We also make an additional gift of £30 per child at Christmas as well as making donations to the care workers at the orphanage.

- **Operation Restoration**

ECCi supported this secondary school in Jamaica with monthly donations.

- **Fountain of Life**

We continue to support the hospice in Kyrgyzstan with ad hoc donations for specific requests for projects and purchases.

- **Panama**

We continue to support Amanda Alverado in Panama who oversees a ministry to street children in Panama on a quarterly basis.

External Organisational links

To ensure that our organisation operates well, we have membership with various external organisations such as: Assemblies of God UK and Ireland, Evangelical Alliance UK, Association of Church Accountants and Treasurers and Thirtyone:eight who provide our safeguarding support.

Church Life

- **Church Partnership**

Although the Covid pandemic has seen a change in church attendance on Sundays, we currently have 302 registered partners on our database, which is a slight increase on the previous year.

A return to church services was gradual for many of our members, particularly those who were elderly or had chronic health conditions.

With this in mind, we have been working on setting up a Live Stream service, so that members, who were not physically able to attend our services, could visit us online.

This required the purchase of cameras and other recording equipment, as well as the formation of a new camera crew team who serve at our services on a Sunday morning.

We are very grateful for the hard work and commitment of all the volunteers at ECCi who help to bring our vision to life through the various programmes we run, despite the huge impact on these programmes during the pandemic. We also want to honour those who support the work that we do financially, we are so thankful for the community of believers that have chosen to join with us.

- **Online Services**

Since the pandemic, our congregation meet online, every Wednesday morning on alternate months for a time of early morning prayer. We find this coming together to pray at the start of our day, beneficial for our members and attendees. On average we have about 40/50 people online each week.

We are also holding AGM's, Bible Studies, ministry leader training and ConneXSmall Groups, Trustees and Elders meetings via Zoom, maximizing the new online option for our members and attendees to meet.

- **ConneXSmall Groups**

As people came back to our Sunday in-person services, the online virtual church groups on Sunday mornings were no longer required. However, we noticed that the format of meeting online for connection, bible study and prayer had been a huge benefit to our members. Therefore, we re-structured our Virtual Church Groups into new ConneX Groups, small groups which meet throughout the week where church members can come together in smaller numbers and find support, prayer, friendship, and an opportunity to talk about faith and life concerns.

We trained approximately 30 people to become group members and launched 8 ConneX Groups in May 2021 which are attended by over 200 members of our congregation.

- **The Daniel Fast**

Each new year we encourage our congregation to take part in a 'Daniel Fast'. The fast involves avoiding meat, animal products and sugar for 21 days. This lifestyle change is accompanied by extra prayer and aims to promote better physical health, spiritual health, and emotional health. January 2022 was no different: we held a 30-minute prayer meeting every weekday online, then arranged a Saturday morning prayer walk in the local area and held in person services on Sunday evenings. The feedback from this time of prayer is always encouraging as people find release and breakthrough in circumstances they're facing.

- **School of Worship**

Due to the ongoing impact of the Covid Pandemic, School of Worship met online and held a 3-month short course with 11 participants looking at the book of Hebrews. Students attended from our own congregation and from other UK churches.

We received positive feedback from the students who said they felt the course had enriched their understanding and drawn them closer to God in relationship.

- **Premises Hire**

We spent several months re-decorating our buildings. The main auditorium was painted, and the chairs were all recovered to update them. This has given the church building a more modern look. Several rooms at our building in Greenleaf Road have been painted and ready to welcome new hirers.

Hiring of the building is beginning to pick up again, with 2 children's drama groups, the Workers Educational Association, and several ad-hoc community bookings back in the building.

Financial Review

The Trustees have implemented robust budgetary controls and continue to monitor costs in an effort to continue to deliver a balanced budget for the future. The summary of its financial performance is as follows:

- Income - the total income for the twelve months under review was £410,407 (2021: £537,878)
- Expenditure - total expenditure in the year was £379,248 (2021: £520,623).
- The Charity recorded an operating surplus for the year of £31,159(2021: £17,255 surplus).

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organization are properly managed.

Reserves Policy

The charity aims to maintain free reserves in unrestricted funds at a level sufficient to meet the unrestricted charitable purposes and cover support costs for a minimum of 3 months. Present assessment indicates that a free reserve of £131,547 is required to meet this objective.

The policy is therefore currently being met.

Risk Management

ECCi has no investments and therefore, no need a present to manage any such related risks. However, it takes every precaution to minimize the risks that may arise through its charitable activities. ECCi does this by ensuring that there are fully updated and effective policies in place which are actively monitored and reviewed on a regular basis. These include but are not exclusive to: A robust system of financial controls.

Safeguarding Structures

Two of our Registered Partners help us to maintain good safeguarding structures at ECCi. Our Safeguarding Officer is a Barrister and our Safeguarding Deputy is a Social Worker, both bring skills and experience to this role that are crucial in helping us run our provision with excellence and care. We have a Safeguarding policy in place which is reviewed on a yearly basis. We also run Safeguarding Training for our staff and volunteers on a regular basis.

Prospective volunteers at ECCi are expected to be a Registered Partner of our Church, showing that they are willing to follow our structure and leadership. They also complete a DBS check and go through a short interview before being allowed to serve in a Department of ECCi. Some of our departments also obtain references for our volunteers. These structures help us to implement safe standards for all our users and volunteers.

Health and safety management

We have a health and safety policy and a range of risk assessments and procedures in place which are regularly reviewed and updated. There are measures and processes in place to help us to maintain safe environments which are monitored by staff members and overseen by a Trustee.

Structure, Governance and Management

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. In order to more accurately reflect its current identity, in 2015 the charity changed its name to Emmanuel Community Church International (ECCi) ECCi is an unincorporated association.

ECCi is overseen by a board of nine Trustees 5 of whom are elected by the Registered Partners of the charity following a vote. They remain in post for 2 years following which they can stand for re-election. The Senior and Senior Associate Pastor are automatically trustees. The Senior Pastor is the Chairman of the board of Trustees and appoints 2 of the 9 trustees from among the Elders. These 4 trustees remain in post indefinitely.

The board meets 6 times a year to oversee the administration of the charity. The day-to-day administration of the charity is delegated to the Administrator and to a number of teams and committees which operate within policies and procedures laid down by the board. The various sub-committees carry out specific tasks and make recommendations to the wider board for consideration.

Trustee Training

Once appointed our new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise and undergo a process of induction and are presented with a welcome/information pack which outlines the policies, procedures, Church Constitution, Trust Deed, Holding Trustees, current Trustees and The Charity Commission's guidance 'The Essential Trustee; what you need to know' and 'Public Benefit; running a charity'.

Trustees attend ongoing training provided internally and by external providers. Edith White has undertaken Trustee Training with Stewardship Services. AnettaToudji has received training in Information governance and safeguarding. Anthony Hodgkinson has completed training in 'Investigations in Relation to Safeguarding Allegations against People who work with Children'. He has also received training in 'Recognizing and Preventing Female Genital Mutilation', also certificates in 'Managing Allegations of a Safeguarding Nature', 'E-learning Safety' and 'Professional Advanced Safeguarding' from Kidscape.

Monitoring Achievement

The activities of ECCi are provided by a number of departments who are allocated a small annual budget. Each department has a leader who is also the budget holder. The department leader is responsible for monitoring the activities of its department and evaluating the effectiveness of its activities in the light of the charity's objectives. We aim to review all departments on a three-year basis to consider its progress, development and viability.

Approved by order of the board of trustees on.....23/06/23..... And signed on its behalf by:



Rev Douglas Williams - Trustee

**REPORT OF THE INDEPENDENT EXAMINER
EMMANUEL COMMUNITY CHURCH INTERNATIONAL
YEAR ENDED 31ST AUGUST 2022**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st August 2022; which are set out on pages 14 to 22 of this report.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the ACT").

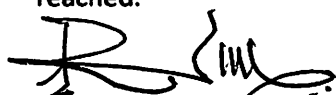
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Rolston Allen (FCCA)

Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9 DQ

Date: 24.6.2023

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST AUGUST 2022

		Unrestricted Funds	Restricted Funds	2022	2021
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	<u>396,599</u>	<u>13,808</u>	<u>410,407</u>	<u>537,878</u>
RESOURCES EXPENDED					
Charitable Activities	3	250,924	703	251,627	430,963
Governance Costs	3	4,560	-	4,560	5,479
Support Costs	3	<u>123,061</u>	-	<u>123,061</u>	<u>84,181</u>
TOTAL RESOURCES EXPENDED		<u>378,545</u>	<u>709</u>	<u>379,248</u>	<u>520,623</u>
NET INCOME/EXPENDITURE FOR THE YEAR		£18,054	£13,105	£31,159	£17,255
OTHER RECOGNISED GAINS/(LOSSES)					
Gains on revaluation of fixed assets		-	-	-	1,973,121
Transfer to CIO	6	(2,734,500)	(1,416)	(2,735,916)	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		<u>3,363,221</u>	<u>10,002</u>	<u>3,373,223</u>	<u>1,382,847</u>
TOTAL FUNDS CARRIED FORWARD		<u>£646,775</u>	<u>£21,691</u>	<u>£668,466</u>	<u>£3,373,223</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 other than those included in the statement of financial activities.

The notes on pages 18 to 23 form part of these accounts.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED 31ST AUGUST 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
TANGIBLE ASSETS			
Tangible fixed assets	6	624,719	3,291,928
CURRENT ASSETS			
Debtors	7	9,665	10,079
Cash at bank and in hand		<u>366,044</u>	<u>431,281</u>
		375,709	441,360
CREDITORS: due within one year	8	<u>(52,253)</u>	<u>(49,550)</u>
Net Current Assets		<u>£323,456</u>	<u>£391,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£948,175</u>	<u>£3,683,738</u>
CREDITORS: due after one year	9	<u>(£279,709)</u>	<u>(£310,515)</u>
Net Assets		<u>£668,466</u>	<u>£3,373,223</u>
FUNDS:		<u>2022</u>	<u>2021</u>
Unrestricted funds	11	646,775	3,363,221
Restricted Funds	11	<u>£21,691</u>	<u>£10,002</u>
		<u>£668,466</u>	<u>£3,373,223</u>

The financial statements were approved by the Board of Trustees on 23/04/23 and were signed on its behalf by:



Rev Douglas Williams (Trustee)

The notes on pages 18 to 23 form part of these accounts.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
STATEMENT OF CASHFLOW
YEAR ENDED 31ST AUGUST 2022

Cash flows from operating activities		<u>2022</u>	<u>2021</u>
Cash generated from operations	(a)	55,495	81,361
Interest paid		<u>(6,699)</u>	<u>(6,801)</u>
Net cash provided by operating activities		<u>48,796</u>	<u>74,560</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,350)	(7,893)
Nursery funds for CIO		(81,137)	-
Interest received		<u>260</u>	<u>81</u>
Net cash used in investing activities		<u>(83,227)</u>	<u>(7,812)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(30,806)</u>	<u>(30,960)</u>
Net cash used in financing activities		<u>(30,806)</u>	<u>(30,960)</u>
Change in cash and cash equivalents in the reporting period		(65,237)	35,788
Cash and cash equivalents at the beginning of the reporting period		<u>431,281</u>	<u>395,493</u>
Cash and cash equivalents at the end of the reporting period		<u>366,044</u>	<u>431,281</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE STATEMENT OF CASHFLOW
FINANCIAL STATEMENTS

**RECONCILIATION OF NET INCOME TO NET CASHFLOW FROM
OPERATING ACTIVITIES**

		<u>2022</u>	<u>2021</u>
Net income for the reporting period:	(a)	31,159	17,255
Adjustments for:			
Depreciation charges		15,608	45,066
Interest received		(260)	(81)
Interest paid		6,699	6,801
(Increase)/Decrease in debtors		(414)	(2,147)
(Increase)/Decrease in creditors		<u>2,703</u>	<u>14,476</u>
Net cash flow from operations		<u><u>55,495</u></u>	<u><u>81,370</u></u>

ANALYSIS OF CHANGES IN NET FUNDS

	At 01.09.21	Cashflow	At. 31.08.22
Net cash			
Cash in hand and at bank	<u>431,281</u>	<u>(65,237)</u>	<u>366,044</u>
Debt			
Debts falling due within 1 year	(30,960)	154	(30,806)
Debts falling due after 1 year	<u>(310,515)</u>	<u>30,806</u>	<u>(279,709)</u>
	<u>(341,475)</u>	<u>30,960</u>	<u>(310,515)</u>
Totals	<u><u>89,806</u></u>	<u><u>(34,277)</u></u>	<u><u>55,529</u></u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard Section 1A applicable in the UK and Republic of Ireland and the Companies Act 2006. Emmanuel Community Church International meets the definition of a public benefit entity under FRS 102.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue operation for the foreseeable future. The Charity has adopted the Going Concern basis for the preparation of the financial statement.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Represents income from tithes and offerings from members and visitors of the Church recorded when they are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property and Investment property	In accordance with the property
Fixtures and fittings	33% on cost and 10% on cost

Taxation: The charity is exempt from corporation tax on its charitable activities.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

a) Donations and legacy

	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
Tithes and offerings	325,904	13,808	339,712	341,763
Gift Aid	<u>55,559</u>	-	<u>55,559</u>	<u>59,465</u>
	<u>381,463</u>	<u>13,808</u>	<u>395,271</u>	<u>401,228</u>

Charitable and other unrestricted incomes

b) Income from Charitable Activities

Charitable Income			-	<u>119,476</u>
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c) Other income

Rental Income			13,485	14,643
Other Income			<u>1,391</u>	<u>2,450</u>
			<u>14,876</u>	<u>17,093</u>

d) Interest income

			<u>260</u>	<u>81</u>
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Total incoming resources			<u>£410,407</u>	<u>£537,878</u>
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3. CHARITABLE EXPENDITURE

	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
Charitable expense	250,924	703	251,627	430,963
Support cost	123,061	-	123,061	84,181
Governance cost	<u>4,560</u>	-	<u>4,560</u>	<u>5,479</u>
	<u>£378,545</u>	<u>£703</u>	<u>£379,248</u>	<u>£520,623</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

4. TRUSTEES REMUNERATION AND BENEFITS

	<u>2022</u>	<u>2021</u>
Trustees' salaries	58,167	57,897
Trustees' social security	5,125	5,558
Trustees' pensions paid	<u>2,401</u>	<u>2,455</u>
	<u>65,693</u>	<u>65,910</u>

The charity considers its key management personnel to comprise the trustees and eldership of the church. Remuneration paid to key personnel is shown under trustees' remuneration above.

In accordance with the Charity's constitution the Snr. Pastor lives a property owned by the Charity. Monthly rent which would have been received on the open market is estimated at £1,085 if otherwise not occupied.

There were no trustees' expenses paid for the year ended 31 August 2022, nor for the prior year.

5. STAFF COST

	<u>2022</u>	<u>2021</u>
Wages and salaries	154,283	250,401
Social security costs	8,127	13,432
Other pension costs	<u>12,673</u>	<u>12,414</u>
	<u>175,083</u>	<u>276,247</u>

No employees received emoluments in excess of £60,000.

The average monthly number of employees during the year was as follows:

	<u>2022</u>	<u>2021</u>
Church	7	7
ECCI Nursery	-	<u>8</u>
	<u>7</u>	<u>15</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

6. FIXED ASSETS

	<u>Freehold Property</u>	<u>Fixtures and fittings</u>	<u>Total</u>
COST			
At 1st September 2021	3,575,000	361,173	3,936,173
Transfer to CIO	(2,900,000)	-	(2,900,000)
Additions	-	<u>2,350</u>	<u>2,350</u>
As at 31st August 2022	<u>675,000</u>	<u>363,523</u>	<u>1,038,523</u>
DEPRECIATION			
Opening Balance	307,562	336,683	644,245
Transfer to CIO	(246,049)	-	(246,049)
Charge for the year	<u>6,750</u>	<u>8,858</u>	<u>15,608</u>
	<u>68,263</u>	<u>345,541</u>	<u>413,804</u>
NET BOOK VALUE			
As at 31st August 2022	<u>£606,737</u>	<u>£17,982</u>	<u>£624,719</u>
As at 31st August 2021	<u>£3,267,438</u>	<u>£24,490</u>	<u>£3,291,928</u>

Two properties were transferred to the CIO; these were 102 – 106 Erskine Road and Walthamstow Adult Education Centre, Greenleaf Road based on the Trustees decision to operate under the newly formed CIO. The properties were transferred at their re-valued cost of £1.1M and £1.8M respectively, less accumulated depreciation on each property. Total funds transferred to the CIO (£2,735,916).

7. DEBTORS AND PREPAYMENTS

	<u>2022</u>	<u>2021</u>
Gift aid recoverable	-	8,877
Accrued income	8,259	1,202
Prepayments/Other Debtors	<u>1,406</u>	-
	<u>£9,665</u>	<u>£10,079</u>

8. CREDITORS: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
Bank loans and overdrafts	30,960	30,960
Other creditors	<u>21,293</u>	<u>18,590</u>
	<u>£52,253</u>	<u>£49,550</u>

9. CREDITORS: Amounts falling due after more than one year

	<u>2022</u>	<u>2021</u>
Bank loans	<u>£279,709</u>	<u>£310,515</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

10. BANK LOANS

Amounts falling due within one year on demand:	<u>£30,960</u>	<u>£30,960</u>
Amounts falling between two and five years:	<u>£92,880</u>	<u>£92,880</u>
Repayable by instalments:		
Bank loans more 5 year by instalments	<u>£155,715</u>	<u>£186,675</u>

11. MOVEMENTS IN FUNDS	<u>Incoming Resources</u>	<u>Resources Expended</u>	<u>Movement in Funds</u>
Unrestricted Funds			
General	363,097	355,542	7,555
Missionary	30,022	21,515	8,507
School of Worship	<u>3,480</u>	<u>1,488</u>	<u>1,992</u>
	<u>£396,599</u>	<u>£378,545</u>	<u>£18,054</u>
Restricted Funds			
Bags of Hope	7,296	-	7,296
Kintsugi Hope	812	387	425
Bible for ECS	530	175	355
Hardship	5170	-	5170
Friendship Hour (Missions)	-	<u>141</u>	<u>(141)</u>
	<u>£13,808</u>	<u>£703</u>	<u>£13,105</u>
Total Funds	<u>£410,407</u>	<u>£379,248</u>	<u>£31,159</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST AUGUST 2022

11.FUNDS BALANCES

	<u>At.01.09.2021</u>	<u>Transfer to</u> <u>CIO</u>	<u>Net Movements</u> <u>in Funds</u>	<u>At.31.08.2022</u>
Unrestricted Funds				
General	206,156	-	7555	213,711
Freehold	2,925,963	(2,652,177)	-	273,786
Missionary	73,591	-	8,507	82,098
Nursery	82,323	(82,323)	-	-
New Building	52,184	-	-	52,184
School of Worship	<u>23,004</u>	<u>-</u>	<u>1992</u>	<u>24,996</u>
	<u>£3,363,221</u>	<u>(£2,734,500)</u>	<u>£18,054</u>	<u>£646,775</u>
Restricted Funds				
Friendship Hour/Missions	141	-	(141)	-
Restricted New Building	800	-	-	800
Nursery	1,416	(1416)	-	-
Kids Camp 2020	1,311	-	-	1,311
Bags of Hope	5,361	-	7,296	12,657
Kintsugi Hope	973	-	425	1,398
Bible for ECS	-	-	355	355
Hardship	<u>-</u>	<u>-</u>	<u>5,170</u>	<u>5,170</u>
	<u>£10,002</u>	<u>(£1,416)</u>	<u>£13,105</u>	<u>£21,691</u>
TOTAL FUNDS	<u>£3,373,223</u>	<u>(£2,735,916)</u>	<u>£31,159</u>	<u>£668,466</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL
INCOME AND EXPENDITURE
YEAR ENDED 31ST AUGUST 2022

Incoming Resources:

Voluntary income:	<u>2022</u>	<u>2021</u>
Tithes and offerings	339,712	341,763
Gift Aid	55,559	59,465
Interest	260	81
Charitable Activities	-	119,476
Rental Income	13,485	14,643
Other Income	<u>1,391</u>	<u>2,450</u>
Total incoming resources	<u>£410,407</u>	<u>£537,878</u>

RESOURCES EXPENDED:

Charitable activities:

Salaries and Wages	175,290	278,701
Church Premises	8,589	19,985
Department Expenses	12,571	10,374
Nursery	-	17,567
Depreciation	15,608	45,066
Advertising & Promotional	1,515	-
Books & periodicals	802	1,479
Hospitality	7,792	730
Welfare	<u>29,460</u>	<u>57,061</u>
	<u>£251,627</u>	<u>£430,963</u>

GOVERNANCE COSTS

Accountancy Examiner fees	<u>£4,560</u>	<u>£5,479</u>
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SUPPORT COSTS: MANAGEMENT

Interest	6,699	5733
Insurance	10,716	6,901
Repairs & cleaning	56,608	37,309
Travel and subsistence	8,770	438
Subscriptions	9,038	5,400
Stationery, IT and telephone	17,835	15,063
Accountancy services	6,535	7,606
Professional fees	3,861	3,580
Bank charges	1,509	1,068
Staff Training	1,488	590
Sundry	<u>2</u>	<u>493</u>
	<u>£123,061</u>	<u>£84,181</u>

Total resources expended	<u>£379,248</u>	<u>£520,623</u>
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Total Income over expenditure	<u>£31,159</u>	<u>£17,255</u>
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Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
EMMANUEL COMMUNITY CHURCH INTERNATIONAL

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

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for the Year Ended 31 August 2021

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EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The purposes of the charity are:

- The advancement of the Christian faith by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord. Preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland (as approved by the general council from time to time.)
- Furtherance of associated charitable services for the public benefit locally, nationally and world-wide.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and consider that the activities of the charity meet those objectives and provide a benefit to the public.

ACHIEVEMENT AND PERFORMANCE

COMMUNITY IMPACT

ECCI works closely with the charitable organisations below and through them continue to have a large and effective impact on the local community.

Emmanuel Community School.

Forest Churches Emergency Night Shelter

Emmanuel Community Church Nursery.

Pupil Number were lower than the previous 12-month period, as some parents chose to keep their children at home at times and there has also been a drop in the birth rate. We continued to support children on the register who chose not to attend with calls, activities, and resources. We were also able to support a number of vulnerable families with gift vouchers through the church's Hope and Love project.

We appointed 2 new staff members in early 2021, which was a challenge due to Covid restrictions, but they are now settled and integrated into the team and are a welcome addition to Nursery. We were able to resume the afternoon sessions after February half term. During this year we have had the challenge of having staff members shielding at times as well as staff members sick due to covid.

It has been a challenging year for Nursery with Covid, but God has been faithful, and we have been able to continue to provide good quality childcare and education to children in our local community with minimal disruptions. Nursery staff have worked tirelessly to keep the nursery sessions as normal as possible for the children and to ensure that they have a rich experience of Nursery to aid their development. Young children have missed out on such much during this pandemic. Sadly, we have not been able to have parents into nursery during this time or undertake our usual trips both locally and our larger annual outing.

ECCi Tamil Speaking Fellowship

When the pandemic affected the UK and caused us to go into a national lockdown we had to move all our services online, thankfully we had started live-streaming the services to Facebook a few years before the pandemic hit which meant we had a platform in place where we were able to smoothly make the transition. However, after a few weeks, it was clear that virtual services are going to stay for a while, and whilst Facebook was a great platform to broadcast services, we felt that it was not the platform for a virtual church gathering and so we made the decision to move services onto Zoom. This proved to be more effective and created a sense of virtual community as a pose to the congregation simply tuning in on Facebook which also made it difficult to track and follow-up on attendance.

During this period where there was a national lockdown, there was a real hunger for prayer within the fellowship and from it was birthed a daily virtual prayer meeting that was hosted on Zoom, it started off as a 30 min prayer meeting and was later extended by request to be an hour and through it, we felt the presence of God and witnessed his power through the answering of many prayers. As things began to return to a sense of normality, personal commitments also returned and so this prayer meeting still takes place but on Mondays and Thursdays.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

All our mid-week services continued to run virtually throughout this period and we saw that during this time we were able to reach a global audience, we saw attendance for prayer meetings and church services from countries in Europe, and young people joining the youth bible study that do not typically attend the Sunday Service.

Whilst this has been a very challenging season, we have seen God move in a powerful way over the last year, many testimonies have come out from this period and there is a real sense of commitment and a genuine hunger for God that has been birthed within the fellowship.

Local Community Impact

In addition to the above self-sustaining projects, our Church Community seeks to support those around us of all ages, races and gender in a variety of engaging and need-meeting ways.

Toddlers.

Toddlers was not able to function during lockdown. Becky Rajoana who managed the group has now moved onto another church. We are currently looking for someone to manage this group.

Night Shelter.

The Night Shelter was no longer held at our building in Greenleaf Road. 14 guests were housed at the Cranbrook Hotel in Ilford. A team from ECCi led by Jackie Permale still provide dinner on a Monday evening and were able to supply Christmas gift bags and other toiletry items for guests.

Christmas Concert.

Our Christmas carol service in 2020 was broadcast live as we were not able to meet in person at that time. We have had 779 views of that video on YouTube which is more than we would have had people in our building.

Friendship Hour.

Friendship Hour is another group that couldn't function over lockdown. The department leader has now had to step down from overseeing this team for personal reasons and we are currently seeking a new leader. During lockdown, the Elders at ECCi regularly checked in with our elderly people via telephone to offer them Spiritual support and to see if they were ok.

Emmanuel Football Club.

As restrictions were lifted, there were not sufficient numbers in the team so EFC played for The Bridge Church. The team are working on finding new members for the team and creating an environment for growth and all-round support for those on the team. Over the years, EFC has become a family for those who are part of it.

Prison Ministry.

All in person visits were cancelled during the period. Chris Carpenter who leads this team supported the chaplains during that time by staying in touch with them, she also received prayer requests from the prisoners and prayed for them, provided songs, service templates and testimonies in to be used in the chapel to encourage the prisoners. The prison team formed a Virtual Church Group in order to stay in touch during the pandemic.

Listening Service.

During the pandemic, the listening service was moved online which the clients who were already engaged with the listening service agreed to. New clients engaged with the listening service during the pandemic. There are pros and cons to having counselling sessions online. It can benefit a client as they don't need to arrange childcare, but it makes it harder for us to observe body language. This service continues to spread by word of mouth and via advertisement from the ECCi office.

YouthWave

Youth sessions were held 3 times a month with most of the current youth members joining as well as some new members who had moved on from Trekkers. During the Easter period, the youth purchased and distributed an easter egg to each member of youth. They also engaged in delivering shopping to some elderly members of ECCi and the community. Some in person meetings took place over the summer of 2021 and our sports rep delivered weekly sport sessions during the month of August. The Youth department also set up Virtual Church groups.

Trekkers and Explorers

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

Lockdown put a halt to children's work at ECCi, and we had to find new ways to do ministry. We set up Facebook, Instagram and YouTube accounts in order to provide online content for children to engage with. Every day for over a year, myself and my team posted daily activities like crafts, quizzes and devotions for children to take part in. We also made videos for schools to use in their assemblies. Our holiday clubs were held via Zoom and my team really stepped up in creativity. For various reasons, the numbers in the team have dropped significantly and we are currently operating on a skeleton team which makes delivering programmes difficult. Team members also formed a Virtual church group during the pandemic.

Schools Work

Due to period, our children's Pastor was not permitted onto school premises.

Intern Program.

Candace Williams was our intern for this period, she served the Youth and the children's department. She brought with her a calmness, creativity and willingness to do whatever was needed to get the job done and helped expand areas of both departments with media during a particularly challenging time. Big thanks to Candace for giving up one year to serve ECCi.

French fellowship.

The French fellowship continued to meet online.

Kintsugi Hope

Kintsugi Hope wellbeing groups continue to flourish

Hope and Love

In response to the pandemic, a new project was started at ECCi called Hope&Love. The aim of the project was to provide families with food vouchers, and children with electrical equipment to engage with online lessons.

Thanks to the support of ECCi members and CAF Bank, we were able to give out over £1000 worth of vouchers and provide donated equipment to families at Emmanuel Community School. There are plans to develop the Hope&Love project further.

Overseas Impact

Haiti Hands and Feet Project.

"Hands and Feet" is a non-profit organization dedicated to providing family-style, residential care for children in crisis. We continue to support 5 children access this care by providing financial support on a monthly basis.

Compassion.

We continue to support ten children in Effiakuma, Ghana through Compassion with a monthly financial gift. We also make an additional gift of £30 per child at Christmas.

Operation Restoration

ECCi supported this secondary school in Jamaica with monthly donations.

London City Mission.

We currently support Tim Spring and Emmanuel Chanda who work with LCM on a monthly basis.

Fountain of Life.

We continue to support the hospice in Kyrgyzstan with one of donations for specific requests for projects and purchases.

Panama.

We continue to support Amanda Alverado in Panama who oversees a ministry to street children in Panama on a quarterly basis.

Pop up vaccination centers

ECCi made our buildings available for two pop up vaccination centers in conjunction with LBWF during the pandemic. The first was held at The Greenleaf Centre with just under 200 people receiving their first vaccinations and appearing on the BBC news. The second was held at our church building in Erskine Road where just under 100 people received their second vaccine.

External Organisational links.

In order to ensure that our organisation operates well, we have membership with various external organisations such as: Assemblies of God UK and Ireland, Evangelical Alliance UK, Association of Church Accountants and Treasurers and the Churches Child Protection Advisory Service.

Church Partnership.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

We currently have 299 Registered Partners and a waiting list of prospective Partners who still need to go through our Partnership Programme.

We are very grateful for the hard work and commitment of all the volunteers at ECCi who help to bring our vision to life through the various programmes we run, despite the huge impact on these programmes during the pandemic. We also want to honour those who support the work that we do financially, we are so thankful for the community of believers that have chosen to join with us.

Church Life.

Online Services

With little notice, we had to maximize the use of our YouTube channel and upload services online each week. This meant recoding messages mid-week at the office and providing some questions for people to discuss at home in response to the message. Our online ministry was stable during lockdown with approximately 350 people watching our Sunday morning service each week. We also uploaded 'thought of the day' inspirational messages on our Instagram account to keep people encouraged.

Our Daniel Fast was also held online in 2021 and we found it to be very successful with a 30 minute online prayer meeting every day for 21 days.

Virtual Church Groups

In response to the lockdown members of ECCi set up Virtual Church Groups, an online space to meet on Sunday mornings to stay in touch for spiritual and emotional support, prayer and to further discuss the Sunday messages. These groups proved to be very impactful during a period where people were separated for such a long period. New friendships were formed, people felt more involved in church community, new skills were learned and recognized and some social events were able to take place once the lockdown rules were relaxed.

The Daniel Fast.

Each new year we encourage our congregation to take part in a 'Daniel Fast'. The fast involves avoiding meat, animal products and sugar for 21 days. This lifestyle change is accompanied by extra prayer and aims to promote better physical health, spiritual health and emotional health. This year our Daniel fast was held entirely online, and we felt that it really created a sense of unity amongst our congregation at a time when we were separated due to lockdown. Despite being online, we were able to push in to 30 mins of corporate online prayer every day. People felt encouraged and energized from being part of the Daniel Fast.

Christian Life Academy School of Worship.

Due to the uncertainty of the Pandemic, we did not meet for SOW in 2021. In this season, Pastor Doug took the CORE team through some training on the book of Hebrews with a view to holding an online intensive course on this subject.

Premises Hire

Over the Pandemic, our buildings were both shut down. During this season we were not able to hire our buildings out to external organizations for lettings. During lockdown, Spark2Life discontinued lease of room space at Greenleaf as they moved onto bigger and more prominent premises within the Walthamstow market area.

During lockdown we experienced some anti-social behaviour at our building in Greenleaf Road such as fly-tipping, drugs and alcohol abuse and vandalism.

As a result, we worked very closely with the police for several months until the issue cleared up. We have also had to install a shutter to cover the entrance doors and discontinue use of outdoor lighting to prevent drug use outside the property. Our intercom system was vandalised and took some time to replace due to the complexity of the system.

Buildings work

During the pandemic, several large pieces of work was carried out at both buildings. At Erskine Road we carried out a professional Fire Risk Assessment which resulted in the installation of new fire doors in the downstairs halls. We also had a professional Water Risk Assessment carried out which resulted in some remedial works to pipes, taps and legionella testing.

At our building in Greenleaf Road, we experienced some minor subsidence due to a blocked drain. The drain was lined with resin and damage to the kitchen wall was repaired under insurance. We were also advised by Thames Water that we had lead in our water system, so we had to replace all of the lead pipes throughout the building.

Some redecoration was also carried out at both buildings.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

FINANCIAL REVIEW

Financial Review

The Charity's work is entirely reliant on a) voluntary income from its donors b) local authority grants to fund the operation of the Nursery. In the current year, ECCi received a total income of £537,878. A total of £520,623 was spent on the public benefit of activities of the charity.

The fixed assets of the charity were re-valued and the accounts now reflect a more accurate valuation of its assets.

The balance held as unrestricted funds at 31 August 2021 was £3,363,221, of which £206,156 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Present assessment indicates a free reserve of £130,155 is required to meet this objective. The current level of reserves is therefore slightly higher than is needed.

The charity currently maintains a restricted reserve of £10,002.

Reserves policy

The charity aims to maintain free reserves in unrestricted funds at a level sufficient to meet the unrestricted charitable purposes and cover support costs for a minimum of 3 months. These reserves are currently being met.

Risk Management

ECCi has no investments and therefore, no need a present to manage any such related risks. However, it takes every precaution to minimize the risks that may arise through its charitable activities. ECCi does this by ensuring that there are fully updated and effective policies in place which are actively monitored and reviewed on a regular basis. These include but are not exclusive to: A robust system of financial controls.

Safeguarding Structures

Two of our Registered Partners help us to maintain good safeguarding structures at ECCi. Our Safeguarding Officer is a Barrister and our Safeguarding Deputy is a Social Worker, both bring skills and experience to this role that are crucial in helping us run our provision with excellence and care. We have a Safeguarding policy in place which is reviewed on a yearly basis. We also run Safeguarding Training for our staff and volunteers on a regular basis.

Prospective volunteers at ECCi are expected to be a Registered Partner of our Church, showing that they are willing to follow our structure and leadership. They also complete a DBS check and go through a short interview before being allowed to serve in a Department of ECCi. Some of our departments also obtain references for our volunteers.

These structures help us to implement safe standards for all our users and volunteers.

Health and safety management

We have a health and safety policy and a range of risk assessments and procedures in place which are regularly reviewed and updated. There are measures and processes in place to help us to maintain safe environments which are monitored by staff members and overseen by a Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. To reflect its current identity more accurately, in 2015 the charity changed its name to Emmanuel Community Church International (ECCi). The year 2020 witnessed plans for the churches transition from an unincorporated association to a CIO.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. In order to more accurately reflect its current identity, in 2015 the charity changed its name to Emmanuel Community Church International (ECCi) ECCi is an unincorporated association.

ECCi is overseen by a board of nine Trustees 6 of whom are elected by the Registered Partners of the charity following a vote. They remain in post for 2 years following which they can stand for re-election. The Senior and Senior Associate Pastor are automatically trustees. The Senior Pastor is the Chairman of the board of Trustees and can appoint 2 of the 9 trustees from among the Elders. These 4 trustees remain in post indefinitely.

The board meets 6 times a year to oversee the administration of the charity. The day to day administration of the charity is delegated to the Administrator and to a number of teams and committees which operate within policies and procedures laid down by the board. The various sub-committees carry out specific tasks and make recommendations to the wider board for consideration.

Trustee Training

Once appointed our new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise and undergo a process of induction and are presented with a welcome/information pack which outlines the policies, procedures, Church Constitution, Trust Deed, Holding Trustees, current Trustees and The Charity Commission's guidance 'The Essential Trustee; what you need to know' and 'Public Benefit; running a charity'.

Trustees attend ongoing training provided internally and by external providers.

Edith White has undertaken Trustee Training with Stewardship Services.

Anetta Toudji has received training in Information governance and safeguarding.

Anthony Hodgkinson has completed training in: investigations in relation to Safeguarding Allegations against People who work with Children. He has also received training in Recognizing and Preventing Female Genital Mutilation, also a certificate in Managing Allegations of a Safeguarding Nature, certificate in e-learning safety, certificate in Professional Advanced Safeguarding from kidscape.

Monitoring Achievement

The activities of ECCi are provided by a number of departments who are allocated a small annual budget. Each department has a leader who is also the budget holder. The department leader is responsible for monitoring the activities of its department and evaluating the effectiveness of its activities in the light of the charity's objectives. We aim to review all departments on a three-year basis to consider its progress, development and viability.

Key management remuneration

The trustees carry out an annual pay review to ensure that the charity's pay levels are fair, competitive and an effective use of charitable funds.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1054405

Principal address

The Greenleaf Centre
67-69 Greenleaf Road
Walthamstow
London
E17 6QP

Trustees

Rev Douglas Clarkson Williams Chair
Rev Anthony Paul Hodgkinson Deputy Chair
Mr Wane Newton Brockett Health and Safety
Mrs Debra Duncan-Silvera HR
Mrs Anetta Toudji Secretary
Mr Paul Butler
Mr Mark Williams
Ms Oluwatoyin Cornwall
Mrs Deborah Lewis (appointed 7.11.20)

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Bankers

Barclays Bank plc
Leicester
LE87 2BB

CAF Bank Ltd
25 King Hill Avenue
West Malling Kent
ME19 4JQ

Santander UK plc
BBAM
Bridle Road
Bootle
Merseyside L30 4GB

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Nursery Committee

Debbie Lewis	Chair
Jill Lovell	Secretary
Sue Pattimore	Hon. Treasurer / Administrator
Michelle Spink	Parent Representative (until July 2021)
Edith White	Co-opted member of ECCi
Mavis Amponsa	Nursery Manager

Elders

Rev D Williams	Mr D Permale	Rev A Ratnaras
Rev A Hodgkinson	Mr P Bombo	Mr D Lovell
Mr W Brockett	Mr B Greaves	Mr C Palmer
Mr J Stephens		

ECCi Holding Trustees

Dayarnandan Permale
Joyce Lovell
David Lovell
Kenneth Evans

Jun 27, 2022

Approved by order of the board of trustees on and signed on its behalf by:


.....
Rev Anthony Paul Hodgkinson (Jun 27, 2022 11:16 GMT+2)
Rev Anthony Paul Hodgkinson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL COMMUNITY CHURCH INTERNATIONAL

Independent examiner's report to the trustees of Emmanuel Community Church International

I report to the charity trustees on my examination of the accounts of Emmanuel Community Church International (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

mwbrindley
mwbrindley (Jun 29, 2022 10:34 GMT+1)

Maurice Brindley BSc FCA
Institute of Chartered Accountants in England & Wales
Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: **Jun 29, 2022**
Date:

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021**

				Year ended 31.8.21 Total funds £	Period 1.4.19 to 31.8.20 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	389,351	11,877	401,228	569,551
Charitable activities	4				
Church activities		134,119	-	134,119	200,864
Investment income	3	81	-	81	948
Other income		2,450	-	2,450	3,059
Total		<u>526,001</u>	<u>11,877</u>	<u>537,878</u>	<u>774,422</u>
EXPENDITURE ON					
Charitable activities	5				
Church activities		509,383	11,240	520,623	687,726
NET INCOME		<u>16,618</u>	<u>637</u>	<u>17,255</u>	<u>86,696</u>
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		1,973,121	-	1,973,121	-
Net movement in funds		<u>1,989,739</u>	<u>637</u>	<u>1,990,376</u>	<u>86,696</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,373,482</u>	<u>9,365</u>	<u>1,382,847</u>	<u>1,296,151</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,363,221</u></u>	<u><u>10,002</u></u>	<u><u>3,373,223</u></u>	<u><u>1,382,847</u></u>

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

BALANCE SHEET

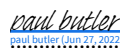
31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS					
Tangible assets	10	3,290,512	1,416	3,291,928	1,355,980
CURRENT ASSETS					
Debtors	11	10,079	-	10,079	7,932
Cash at bank and in hand		422,695	8,586	431,281	395,493
		<u>432,774</u>	<u>8,586</u>	<u>441,360</u>	<u>403,425</u>
CREDITORS					
Amounts falling due within one year	12	(49,550)	-	(49,550)	(35,083)
NET CURRENT ASSETS		<u>383,224</u>	<u>8,586</u>	<u>391,810</u>	<u>368,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,673,736	10,002	3,683,738	1,724,322
CREDITORS					
Amounts falling due after more than one year	13	(310,515)	-	(310,515)	(341,475)
NET ASSETS		<u>3,363,221</u>	<u>10,002</u>	<u>3,373,223</u>	<u>1,382,847</u>
FUNDS	16				
Unrestricted funds				3,363,221	1,373,482
Restricted funds				<u>10,002</u>	<u>9,365</u>
TOTAL FUNDS				<u>3,373,223</u>	<u>1,382,847</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Jun 27, 2022 and were signed on its behalf by:


Anthony P Hodgkinson (Jun 27, 2022 11:35 GMT+0)

Rev Anthony Paul Hodgkinson - Trustee


Paul Butler (Jun 27, 2022 20:24 GMT+1)

Mr Paul Butler - Trustee

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

CASH FLOW STATEMENT

for the Year Ended 31 August 2021

	Notes	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Cash flows from operating activities			
Cash generated from operations	1	81,361	148,059
Interest paid		(6,801)	(13,801)
Net cash provided by operating activities		<u>74,560</u>	<u>134,258</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,893)	(37,915)
Interest received		81	948
Net cash used in investing activities		<u>(7,812)</u>	<u>(36,967)</u>
Cash flows from financing activities			
Loan repayments in year		(30,960)	(41,806)
Net cash used in financing activities		<u>(30,960)</u>	<u>(41,806)</u>
Change in cash and cash equivalents in the reporting period		<u>35,788</u>	<u>55,485</u>
Cash and cash equivalents at the beginning of the reporting period		<u>395,493</u>	<u>340,008</u>
Cash and cash equivalents at the end of the reporting period		<u><u>431,281</u></u>	<u><u>395,493</u></u>

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 August 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	17,255	86,696
Adjustments for:		
Depreciation charges	45,066	44,235
Interest received	(81)	(948)
Interest paid	6,801	13,801
(Increase)/decrease in debtors	(2,147)	12,574
Increase/(decrease) in creditors	14,467	(8,299)
Net cash provided by operations	<u>81,361</u>	<u>148,059</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20 £	Cash flow £	At 31.8.21 £
Net cash			
Cash at bank and in hand	<u>395,493</u>	<u>35,788</u>	<u>431,281</u>
	<u>395,493</u>	<u>35,788</u>	<u>431,281</u>
Debt			
Debts falling due within 1 year	(30,960)	-	(30,960)
Debts falling due after 1 year	<u>(341,475)</u>	<u>30,960</u>	<u>(310,515)</u>
	<u>(372,435)</u>	<u>30,960</u>	<u>(341,475)</u>
Total	<u>23,058</u>	<u>66,748</u>	<u>89,806</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Income

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

Expenditure

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

Governance costs

Governance costs comprise auditors' remuneration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 33% on cost and 10% on cost

Only items costing over £500 will be capitalised and depreciated. Fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and bank accounts with no withdrawal limits.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity. They are given without further specified purpose and are therefore available as general fund.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Voluntary Income	341,763	489,059
Gift aid	59,465	75,092
Grants	-	5,400
	<u>401,228</u>	<u>569,551</u>

Grants received, included in the above, are as follows:

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Leytonstone Community Preschool	-	5,400
	<u>-</u>	<u>5,400</u>

3. INVESTMENT INCOME

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Deposit account interest	81	948
	<u>81</u>	<u>948</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

4. INCOME FROM CHARITABLE ACTIVITIES

		Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Income from Charitable Activities	Activity Church activities	134,119	200,864

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Church activities	515,144	5,479	520,623

6. SUPPORT COSTS

	Governance costs £
Church activities	5,479

7. TRUSTEES' REMUNERATION AND BENEFITS

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Trustees' salaries	57,897	57,376
Trustees' social security	5,558	5,536
Trustees' pensions paid	2,455	2,439
	65,910	65,351

In addition to the above, Rev D Williams lives in a property owned by Emmanuel Community Church International. The Trustees estimate that the monthly rent that would be receivable from this would be £1,085 (2020: £1,085) if it were not used by the Pastor.

The charity consider its key management personnel to comprise the trustees and eldership of the church. Remuneration paid to key personnel is shown under trustees remuneration above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

8. STAFF COSTS

	Year ended 31.8.21 £	Period 1.4.19 to 31.8.20 £
Wages and salaries	250,401	317,909
Social security costs	13,431	17,592
Other pension costs	12,414	14,861
	<u>276,246</u>	<u>350,362</u>

The average monthly number of employees during the year was as follows:

	Year ended 31.8.21	Period 1.4.19 to 31.8.20
Church	7	6
ECCI Nursery	8	3
Interns	-	1
	<u>15</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	568,310	1,241	569,551
Charitable activities			
Church activities	199,553	1,311	200,864
Investment income	948	-	948
Other income	3,059	-	3,059
Total	<u>771,870</u>	<u>2,552</u>	<u>774,422</u>
EXPENDITURE ON			
Charitable activities			
Church activities	679,732	7,994	687,726
NET INCOME/(EXPENDITURE)	<u>92,138</u>	<u>(5,442)</u>	<u>86,696</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,281,344</u>	<u>14,807</u>	<u>1,296,151</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,373,482</u>	<u>9,365</u>	<u>1,382,847</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST OR VALUATION			
At 1 September 2020	1,601,879	353,280	1,955,159
Additions	-	7,893	7,893
Revaluations	1,973,121	-	1,973,121
At 31 August 2021	3,575,000	361,173	3,936,173
DEPRECIATION			
At 1 September 2020	274,558	324,621	599,179
Charge for year	33,004	12,062	45,066
At 31 August 2021	307,562	336,683	644,245
NET BOOK VALUE			
At 31 August 2021	3,267,438	24,490	3,291,928
At 31 August 2020	1,327,321	28,659	1,355,980

Cost or valuation at 31 August 2021 is represented by:

	Freehold property £	Fixtures and fittings £	Totals £
Valuation in 2021	1,973,121	-	1,973,121
Cost	1,601,879	361,173	1,963,052
	3,575,000	361,173	3,936,173

In June 2021 the Trustees revalued the three freehold properties held (Greenleaf Centre, ECC Erskine Road and 23 Hillcrest Road) to a total of £3,575,000, the valuation was undertaken by Humphrey & Co Property Services Limited.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Gift aid recoverable	8,877	7,846
Accrued income	1,202	21
Prepayments	-	65
	10,079	7,932

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans and overdrafts (see note 14)	30,960	30,960
Other creditors	18,590	4,123
	<u>49,550</u>	<u>35,083</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans (see note 14)	<u>310,515</u>	<u>341,475</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.8.21	31.8.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>30,960</u>	<u>30,960</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>30,960</u>	<u>30,960</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>92,880</u>	<u>92,880</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	186,675	217,635

15. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.21	31.8.20
	£	£
Bank loans	<u>341,475</u>	<u>372,435</u>

The mortgage arranged with Triodos Bank is secured against the Greenleaf Centre.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

16. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	178,133	55,957	(27,934)	206,156
Freehold Fund	954,886	1,934,384	36,693	2,925,963
Missionary fund	81,138	(7,547)	-	73,591
Nursery	85,009	6,073	(8,759)	82,323
New Building Fund	52,184	-	-	52,184
School of Worship	22,132	872	-	23,004
	1,373,482	1,989,739	-	3,363,221
Restricted funds				
Friendship Hour / Missions	141	-	-	141
Restricted New Building Fund	800	-	-	800
Nicodemus Trust	5,000	(5,000)	-	-
Nursery	2,113	(697)	-	1,416
Kids Camp 2020	1,311	-	-	1,311
Bags of Hope	-	5,361	-	5,361
Kintsugi Hope	-	973	-	973
	9,365	637	-	10,002
TOTAL FUNDS	1,382,847	1,990,376	-	3,373,223

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	370,911	(314,954)	-	55,957
Freehold Fund	-	(38,737)	1,973,121	1,934,384
Missionary fund	34,349	(41,896)	-	(7,547)
Nursery	116,312	(110,239)	-	6,073
School of Worship	4,429	(3,557)	-	872
	526,001	(509,383)	1,973,121	1,989,739
Restricted funds				
Nicodemus Trust	-	(5,000)	-	(5,000)
Nursery	-	(697)	-	(697)
Bags of Hope	10,507	(5,146)	-	5,361
Kintsugi Hope	1,000	(27)	-	973
Hardship fund	370	(370)	-	-
	11,877	(11,240)	-	637
TOTAL FUNDS	537,878	(520,623)	1,973,121	1,990,376

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021****16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	132,817	78,798	(33,482)	178,133
Freehold Fund	932,155	(30,593)	53,324	954,886
Missionary fund	77,317	3,821	-	81,138
Nursery	74,996	23,668	(13,655)	85,009
New Building Fund	42,584	-	9,600	52,184
School of Leadership	12,174	-	(12,174)	-
School of Worship	5,688	16,444	-	22,132
Sisters in Unity	3,613	-	(3,613)	-
	<u>1,281,344</u>	<u>92,138</u>	<u>-</u>	<u>1,373,482</u>
Restricted funds				
Friendship Hour / Missions	39	102	-	141
Restricted New Building Fund	800	-	-	800
Nicodemus Trust	10,000	(5,000)	-	5,000
Nursery	3,968	(1,855)	-	2,113
Kids Camp 2020	-	1,311	-	1,311
	<u>14,807</u>	<u>(5,442)</u>	<u>-</u>	<u>9,365</u>
TOTAL FUNDS	<u>1,296,151</u>	<u>86,696</u>	<u>-</u>	<u>1,382,847</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,715	(456,917)	78,798
Freehold Fund	-	(30,593)	(30,593)
Missionary fund	52,117	(48,296)	3,821
Nursery	159,456	(135,788)	23,668
School of Worship	24,582	(8,138)	16,444
	<u>771,870</u>	<u>(679,732)</u>	<u>92,138</u>
Restricted funds			
Friendship Hour / Missions	102	-	102
Nicodemus Trust	-	(5,000)	(5,000)
Nursery	1,139	(2,994)	(1,855)
Kids Camp 2020	1,311	-	1,311
	<u>2,552</u>	<u>(7,994)</u>	<u>(5,442)</u>
TOTAL FUNDS	<u>774,422</u>	<u>(687,726)</u>	<u>86,696</u>

Freehold fund represents the net book value of buildings, less the mortgage still outstanding against the properties.

Missionary fund represents monies being set aside (currently 10% of general income) to be given in support of other Christian organisations, including missions and missionaries.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

16. MOVEMENT IN FUNDS - continued

Friendship hours / Missions fund represents donations made by our Senior Citizens group. These donations are given for the express purpose of being donated on to any specifically Christian Missionary organisation or individual as and when a need is recognised when a link with the Friendship Hour, such as a guest speaker, is established.

School of Worship fund represents the income and expenditure relating to this ministry.

New Building fund represents the funds put aside by the trustees should they decide to invest in a new or additional property.

Kids Camp 2020 represents funds collected towards a kids camp in 2020 that was subsequently cancelled.(Some funds were refunded, the remainder are held towards any similar event in the future)

Bags of Hope represents donations collected to be used for a local community project

Kintsugi Hope represents donations given to support the operation of the Kintsugi Course for the community

Nursery - This fund represents the income and expenses of running the ECC Nursery. All funds carried forward are to be spent on running costs.

Transfers between funds

There is a transfer from the Nursery Fund to the General Fund for £8,759 (2020: £13,655). This represents a recharge of rental and other costs.

There is a transfer from the General Fund to the Freehold fund for £36,693 (2020: £53,324), this represents the mortgage payments made in the year.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020
FOR
EMMANUEL COMMUNITY CHURCH INTERNATIONAL

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

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for the Period 1 April 2019 to 31 August 2020

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EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

The trustees present their report with the financial statements of the charity for the period 1 April 2019 to 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The purposes of the charity are:

- The advancement of the Christian faith by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord. Preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland (as approved by the general council from time to time.)
- Furtherance of associated charitable services for the public benefit locally, nationally and world-wide.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and consider that the activities of the charity meet those objectives and provide a benefit to the public.

EXTRAORDINARY CIRCUMSTANCES

The year 2020 ushered in unprecedented circumstances caused by a worldwide pandemic, Covid-19. The impact of this affected the whole world in ways never seen before. The UK government ordered a national lockdown at the end of March 2020. Many people went into self-isolation. Public buildings, including churches were ordered to shut. People were falling sick and dying at alarming levels.

The challenge faced by ECCI was to ensure that the congregation remained safe and unified during this time. Emergency measures were adapted to ensure our weekly services continued. With input from an excellent team, virtual fellowship groups were organised, using the Zoom platform and efforts were made to ensure that everyone had access to a group. Our main Sunday services were moved to pre-recorded services via YouTube.

ECCi continued to provide support and services to the local community during the pandemic. Members were encouraged to reach out to those that were living in isolation and those that were struggling with basic needs. Practical help was provided where possible. Working closely with the safeguarding team. Departments within the church found creative ways to function. An example was the youth and children's ministries that kept contact with their members using social media platforms. This was essential as many children were out of school and secluded in their homes. These activities were closely monitored by the safeguarding team.

Prior to the onset of the pandemic, the pastors had started an initiative called ARQ. This was in consultation with Rev Dr Joel Edwards CBE who chaired a series of meetings with various focus groups. The aim was to test the viability of the church for the future. Is the church relevant and informed about the real world outside of its doors? How will the church look 30 years from now?

A series of focus groups and brainstorming sessions were organised. Majority of these utilised the Zoom platform. Creativity was encouraged through Blue Sky thinking; no idea was considered to be too far fetched. The findings were presented to the trustees and elders who collaborated on ways to develop the ideas. This involved a lot of debate about how relevant we as a church are to our local community and the society of the future.

The impact of the lockdown brought a lot of this work into sharp focus. The reality of the need for drastic change became acute.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

ACHIEVEMENT AND PERFORMANCE

COMMUNITY IMPACT

ECCI works closely with the charitable organisations below and through them continue to have a large and effective impact on the local community. The departments below were able to continue to operate through the restrictions imposed nationally:

Emmanuel Community School

The school was impacted by the National lockdown and restrictions in line with Government guidelines.

Emmanuel Community Church Nursery

The nursery was impacted by the national lockdown.

It initially shut at the start of the first lockdown in March 2020 and re-opened in June 2020 to all children, (although not all children returned at this point. June - July the nursery operated with a reduced service with no afternoon sessions. From September 9 - 3 pm. one staff member was off sick for a time, and one had to shield at various points throughout the pandemic, this impacted the staff to child ratio and the ability to provide the afternoon sessions.

Night Shelter

The night shelter was impacted by the pandemic. This did not operate from the partner churches due to the national restrictions and instead, the homeless individuals were accommodated in a hotel in Ilford. The churches, of which we are one, continued to support with food, clothing and overnight personnel.

Christmas Concert

In December 2019 we delivered a Christmas Concert and invited members of church and our community. It was a great opportunity share the Gospel message with those who came and to connect with the local community.

Friendship Hour

Friendship Hour was impacted by the pandemic. Activities were moved to virtual platforms. a number of our 'seniors' were called by some of the ECCI Pastors. This was a crucial part of Pastoral care, checking on their wellbeing and ensuring that they stayed connected.

Listening Service

This service was provided by telephone and zoom. This was critical as the effects of the pandemic and lockdown started to take its toll on people's mental health.

YouthWave

It was crucial to stay connected with the young people in the church. A new youth Pastor was recruited. Limited, socially distanced face to face meetings were required at times with zoom meetings and telephone calls. These were supervised by the safeguarding team.

Trekkers

This service continued to operate on Zoom throughout the Pandemic with mid-week zoom meetings and kids' clubs during the school holidays.

Explorers

Explorers, ECCI's service to children from 11 - 13 yrs, was held online similarly to the main online services.

Schools Work

During the pandemic and national lockdown, we continued to serve the community connected to our school. Several families were identified considered to be vulnerable due to losing their source of income. Care packages of food were distributed to help these families.

Intern Programme

Impacted by pandemic, our intern continued to work remotely and attended staff meetings and supporting meetings with one of our pastors.

Church Life

During the pandemic the nature of church life evolved. Emphasis was placed on staying connected and helping the congregation stay strong in their Christian walk.

Sunday Worship Services

Each new year we encourage our congregation to take part in a 'Daniel Fast'. The fast involves avoiding meat, animal products and sugar for 21 days. This lifestyle change is accompanied by extra prayer and aims to promote better physical health, spiritual health and emotional health. This has really created a sense of unity amongst our congregation and many of our attendees have adopted a healthier lifestyle because of the fast. All our services are advertised through social media and our website and are open to anyone to attend. We always seek to make our services impacting, life changing and community building.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

Events, Seminars and Celebrations

We have several departments within ECCi who focus on areas such as: Women, Men, Singles, Young Adults, Family Life, Bereavement and Prayer. Throughout the year these departments run various activities for people inside and outside our Church.

Many of these were impacted by pandemic were unable to operate due to the restrictions.

Christian Life Academy School of Leadership

Students who completed the course graduated this year.

OVERSEAS IMPACT

Haiti Hands and Feet Project

"Hands and Feet" is a non-profit organization dedicated to providing family-style, residential care for children in crisis. We were able to help 5 children access this care by providing financial support monthly.

Compassion

We are supporting ten children in Effiakuma, Ghana through Compassion with a monthly financial gift. One of our Church members has recently moved back to Ghana where he is overseeing the compound that offers support to the local community in Effiakuma.

London City Mission

Exists to serve the church of London in sharing the love of God and the good news of Jesus Christ with the least reached of London. We support LCM monthly, enabling them to employ staff that go into the community connecting with people and sharing the Gospel.

Fountain of Life

We continue to support the hospice in Kyrgyzstan with one of donations for specific requests for projects and purchases.

Panama

The husband of a family we have links within Panama recently passed away unexpectedly. Two members of our Church visited their ministry to offer some practical support and advice and to assess their financial needs. We will be offering personal support to the widow as she plans to stay on and run their community project.

FINANCIAL REVIEW

Financial Review

The Charity's work is entirely reliant on voluntary income from its donors and local authority income to fund the operation of the Nursery. In the current period, ECCi received a total income of £774,422 including a grant of £5,400 for the Nursery. A total of £687,726 was spent on the public benefit of activities of the charity.

The fixed assets of the charity have not been revalued for some years and there may be a need to consider doing this to reflect a more accurate value for these assets. These figures have shown an increase on the last accounts due in part to the extended accounting year and to the reduced spending due to the pandemic restrictions. It is interesting to note though that online giving remained stable throughout.

Reserves policy

The charity aims to maintain free reserves in unrestricted funds at a level sufficient to meet the unrestricted charitable purposes and cover support costs for a minimum of 3 months.

The balance held as unrestricted funds on 31 August 2020 was £1,373,482, of which £361,090 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Present assessment indicates a free reserve of £141,627 is required to meet this objective. The current level of reserves is therefore higher than is needed.

The charity currently maintains a restricted reserve of £9,365 including £141 for spending on Friendship hour mission activity and £2,113 - the net book value of Nursery equipment which is being depreciated over its useful economic life.

Risk Management

ECCi has no investments and therefore, no need a present to manage any such related risks. However, it takes every precaution to minimize the risks that may arise through its charitable activities. ECCi does this by ensuring that there are fully updated and effective policies in place which are actively monitored and reviewed on a regular basis. These include but are not exclusive to: A robust system of financial controls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. To reflect its current identity more accurately, in 2015 the charity changed its name to Emmanuel Community Church International (ECCi). The year 2020 witnessed plans for the churches transition from an unincorporated association to a CIO.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

ECCi is overseen by a board of up to nine Trustees 5 of whom are elected by the Registered Partners of the charity following a vote. They remain in post for 2 years following which they can stand for re-election. The Senior and Senior Associate Pastor are automatically trustees. The Senior Pastor is the Chairman of the board of Trustees and appoints 2 of the 9 trustees from among the Elders. These 4 trustees remain in post indefinitely.

The board meets 6 times a year to oversee the administration of the charity. The day-to-day administration of the charity is delegated to the Administrator and to several teams and committees which operate within policies and procedures laid down by the board. The various sub-committees carry out specific tasks and make recommendations to the wider board for consideration.

To ensure that our organisation operates well, we have membership with various external organisations such as: Assemblies of God UK and Ireland, Evangelical Alliance UK, Association of Church Accountants and Treasurers and the Churches Child Protection Advisory Service.

Trustee Training

Once appointed our new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise and undergo a process of induction and are presented with a welcome/information pack which outlines the policies, procedures, Church Constitution, Trust Deed, Holding Trustees, current Trustees and The Charity Commission's guidance 'The Essential Trustee; what you need to know' and 'Public Benefit; running a charity'.

Trustees attend ongoing training provided internally and by external providers.

Health and safety management

We have a health and safety policy and a range of risk assessments and procedures in place which are regularly reviewed and updated. There are measures and processes in place to help us to maintain safe environments which are monitored by staff members and overseen by a Trustee.

Safeguarding structures

Two of our Registered Partners help us to maintain good safeguarding structures at ECCi. Our Safeguarding Officer is a Barrister, and our Safeguarding Deputy is a Social Worker, both bring skills and experience to this role that are crucial in helping us run our provision with excellence and care. We have a Safeguarding policy in place which is reviewed on a yearly basis. We also run safeguarding training for our staff and volunteers on a regular basis.

Prospective volunteers at ECCi are expected to be a Registered Partner of our Church, showing that they are willing to follow our structure and leadership. They also complete a DBS check and go through a short interview before being allowed to serve in a Department of ECCi. Some of our departments also obtain references for our volunteers. These structures help us to implement safe standards for all our users and volunteers.

Church Partnership

We currently have 301 Registered Partners and a waiting list of prospective Partners who still need to go through our Partnership Programme.

We are very grateful for the hard work and commitment of all the volunteers at ECCi who help to bring our vision to life through the various programmes we run. We also want to honour those who support the work that we do financially, we are so thankful for the community of believers that have chosen to join with us.

Monitoring Achievement

The activities of ECCi are provided by a number of departments who are allocated a small annual budget. Each department has a leader who is also the budget holder. The department leader is responsible for monitoring the activities of its department and evaluating the effectiveness of its activities in the light of the charity's objectives. We aim to review all departments on a three-year basis to consider its progress, development and viability.

Key management remuneration

The trustees carry out an annual pay review to ensure that the charity's pay levels are fair, competitive and an effective use of charitable funds.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1054405

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

Principal address

The Greenleaf Centre
67-69 Greenleaf Road
Walthamstow
London
E17 6QP

Trustees

Rev Douglas Clarkson Williams Chair
Rev Anthony Paul Hodgkinson Deputy Chair
Mr Wane Newton Brockett Health and Safety
Mrs Debra Duncan-Silvera HR
Mrs Shernell Dianne Durrant Treasurer (resigned 8.5.19)
Ms Anetta Toudji Secretary
Mr Paul Butler
Mr Mark Williams (appointed 5.2.20)
Ms Oluwatoyin Cornwall (appointed 5.2.20)
Ms Deborah Lewis (appointed 7.11.20)

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Bankers

Barclays Bank plc
Leicester
LE87 2BB

CAF Bank Ltd
25 King Hill Avenue
West Malling Kent
ME19 4JQ

Santander UK plc
BBAM
Bridle Road
Bootle
Merseyside L30 4GB

Triodos Bank
Deanery Road
Bristol
BS1 5AS

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

REPORT OF THE TRUSTEES

for the Period 1 April 2019 to 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Nursery Committee

Debbie Lewis	Chair
Jill Lovell	Secretary
Sue Pattimore	Hon. Treasurer / Administrator
Michelle Spink	Parent Representative
Edith White	Co-opted member of ECCi
Mavis Amponsa	Nursery Manager

Elders

Rev D Williams	Mr D Permale	Rev A Ratnaras
Rev A Hodgkinson	Mr P Bombo	Dr A Oluwatudimu
Mr W Brockett	Mr B Greaves	Mr D Lovell
Mr E Baffour	Mr J Stephens	Mr C Palmer
Rev D Brown		

ECCi Holding Trustees

Dayarnandan Permale
Joyce Lovell
David Lovell
Kenneth Evans

Approved by order of the board of trustees on Jun 24, 2021 and signed on its behalf by:


.....
Anthony Hodgkinson (Jun 24, 2021 14:30 GMT+1)

Rev Anthony Paul Hodgkinson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL COMMUNITY CHURCH INTERNATIONAL

Independent examiner's report to the trustees of Emmanuel Community Church International

I report to the charity trustees on my examination of the accounts of Emmanuel Community Church International (the Trust) for the period 1 April 2019 to 31 August 2020.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

mwbrindley
mwbrindley (Jun 25, 2021 11:24 GMT+1)

Maurice Brindley BSc FCA
Institute of Chartered Accountants in England & Wales
Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: Jun 25, 2021

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**STATEMENT OF FINANCIAL ACTIVITIES**
for the Period 1 April 2019 to 31 August 2020

		Unrestricted funds £	Restricted funds £	Period 1.4.19 to 31.8.20 Total funds £	Year ended 31.3.19 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	568,310	1,241	569,551	482,090
Charitable activities					
Church activities	4	199,553	1,311	200,864	146,185
Investment income	3	948	-	948	581
Other income		3,059	-	3,059	-
Total		771,870	2,552	774,422	628,856
EXPENDITURE ON					
Charitable activities					
Church activities	5	679,732	7,994	687,726	525,544
NET INCOME/(EXPENDITURE)		92,138	(5,442)	86,696	103,312
RECONCILIATION OF FUNDS					
Total funds brought forward		1,281,344	14,807	1,296,151	1,192,839
TOTAL FUNDS CARRIED FORWARD		<u>1,373,482</u>	<u>9,365</u>	<u>1,382,847</u>	<u>1,296,151</u>

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**BALANCE SHEET****31 August 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.8.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	10	1,353,867	2,113	1,355,980	1,362,300
CURRENT ASSETS					
Debtors	11	7,932	-	7,932	20,506
Cash at bank and in hand		<u>388,241</u>	<u>7,252</u>	<u>395,493</u>	<u>340,008</u>
		396,173	7,252	403,425	360,514
CREDITORS					
Amounts falling due within one year	12	<u>(35,083)</u>	-	<u>(35,083)</u>	<u>(41,022)</u>
NET CURRENT ASSETS		<u>361,090</u>	<u>7,252</u>	<u>368,342</u>	<u>319,492</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,714,957	9,365	1,724,322	1,681,792
CREDITORS					
Amounts falling due after more than one year	13	<u>(341,475)</u>	-	<u>(341,475)</u>	<u>(385,641)</u>
NET ASSETS		<u>1,373,482</u>	<u>9,365</u>	<u>1,382,847</u>	<u>1,296,151</u>
FUNDS	16				
Unrestricted funds				1,373,482	1,281,344
Restricted funds				<u>9,365</u>	<u>14,807</u>
TOTAL FUNDS				<u>1,382,847</u>	<u>1,296,151</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Jun 24, 2021 and were signed on its behalf by:


 Anthony Hodgkinson (Jun 24, 2021 14:30 GMT+1)

Rev Anthony Paul Hodgkinson - Trustee


 paul butler (Jun 24, 2021 15:14 GMT+1)

Mr Paul Butler - Trustee

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**CASH FLOW STATEMENT****for the Period 1 April 2019 to 31 August 2020**

	Notes	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Cash flows from operating activities			
Cash generated from operations	1	148,059	128,596
Interest paid		<u>(13,801)</u>	<u>(11,077)</u>
Net cash provided by operating activities		<u>134,258</u>	<u>117,519</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,915)	(6,190)
Interest received		<u>948</u>	<u>581</u>
Net cash used in investing activities		<u>(36,967)</u>	<u>(5,609)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(41,806)</u>	<u>(28,544)</u>
Net cash used in financing activities		<u>(41,806)</u>	<u>(28,544)</u>
Change in cash and cash equivalents in the reporting period		55,485	83,366
Cash and cash equivalents at the beginning of the reporting period		<u>340,008</u>	<u>256,642</u>
Cash and cash equivalents at the end of the reporting period		<u>395,493</u>	<u>340,008</u>

The notes form part of these financial statements

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE CASH FLOW STATEMENT
for the Period 1 April 2019 to 31 August 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	86,696	103,312
Adjustments for:		
Depreciation charges	44,235	21,581
Interest received	(948)	(581)
Interest paid	13,801	11,077
Decrease/(increase) in debtors	12,574	(3,985)
Decrease in creditors	(8,299)	(2,808)
Net cash provided by operations	<u>148,059</u>	<u>128,596</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank and in hand	<u>340,008</u>	<u>55,485</u>	<u>395,493</u>
	<u>340,008</u>	<u>55,485</u>	<u>395,493</u>
Debt			
Debts falling due within 1 year	(28,600)	(2,360)	(30,960)
Debts falling due after 1 year	<u>(385,641)</u>	<u>44,166</u>	<u>(341,475)</u>
	<u>(414,241)</u>	<u>41,806</u>	<u>(372,435)</u>
Total	<u>(74,233)</u>	<u>97,291</u>	<u>23,058</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Period 1 April 2019 to 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Income

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

Expenditure

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

Governance costs

Governance costs comprise auditors' remuneration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 33% on cost and 10% on cost

Only items costing over £500 will be capitalised and depreciated. Fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated.

Taxation

The charity is exempt from tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and bank accounts with no withdrawal limits.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Fund accounting

Unrestricted funds are donations and other income received or generated for the objects of the charity. They are given without further specified purpose and are therefore available as general fund.

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 April 2019 to 31 August 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Voluntary Income	489,059	409,754
Gift aid	75,092	62,336
Grants	<u>5,400</u>	<u>10,000</u>
	<u>569,551</u>	<u>482,090</u>

Grants received, included in the above, are as follows:

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
National Lottery Awards for All	-	10,000
Leytonstone Community Preschool	<u>5,400</u>	<u>-</u>
	<u>5,400</u>	<u>10,000</u>

3. INVESTMENT INCOME

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Deposit account interest	<u>948</u>	<u>581</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Period 1 April 2019 to 31 August 2020**4. INCOME FROM CHARITABLE ACTIVITIES**

		Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Income from Charitable Activities	Activity Church activities	<u>200,864</u>	<u>146,185</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Church activities	<u>672,601</u>	<u>15,125</u>	<u>687,726</u>

6. SUPPORT COSTS

	Governance costs £
Church activities	<u>15,125</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Trustees' salaries	57,376	56,689
Trustees' social security	5,536	5,498
Trustees' pensions paid	<u>2,439</u>	<u>1,852</u>
	<u>65,351</u>	<u>64,039</u>

In addition to the above, Rev D Williams lives in a property owned by Emmanuel Community Church International. The Trustees estimate that the monthly rent that would be receivable from this would be £1,085 (2019: £1,085) if it were not used by the Pastor.

The charity consider its key management personnel to comprise the trustees and eldership of the church. Remuneration paid to key personnel is shown under trustees remuneration above.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2020 nor for the year ended 31 March 2019.

8. STAFF COSTS

	Period 1.4.19 to 31.8.20 £	Year ended 31.3.19 £
Wages and salaries	317,909	238,400
Social security costs	17,592	14,761
Other pension costs	<u>14,861</u>	<u>8,850</u>
	<u>350,362</u>	<u>262,011</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 April 2019 to 31 August 2020

8. STAFF COSTS - continued

The average monthly number of employees during the period was as follows:

	Period 1.4.19 to 31.8.20	Year ended 31.3.19
Church	6	5
ECCI Nursery	3	3
Interns	<u>1</u>	<u>5</u>
	<u>10</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	439,451	42,639	482,090
Charitable activities			
Church activities	134,072	12,113	146,185
Investment income	<u>581</u>	<u>-</u>	<u>581</u>
Total	574,104	54,752	628,856
EXPENDITURE ON			
Charitable activities			
Church activities	465,304	60,240	525,544
NET INCOME/(EXPENDITURE)	108,800	(5,488)	103,312
Transfers between funds	<u>(8,209)</u>	<u>8,209</u>	<u>-</u>
Net movement in funds	100,591	2,721	103,312
RECONCILIATION OF FUNDS			
Total funds brought forward	1,180,753	12,086	1,192,839
TOTAL FUNDS CARRIED FORWARD	<u>1,281,344</u>	<u>14,807</u>	<u>1,296,151</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Period 1 April 2019 to 31 August 2020**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2019	1,601,879	315,365	1,917,244
Additions	-	37,915	37,915
At 31 August 2020	1,601,879	353,280	1,955,159
DEPRECIATION			
At 1 April 2019	255,484	299,460	554,944
Charge for year	19,074	25,161	44,235
At 31 August 2020	274,558	324,621	599,179
NET BOOK VALUE			
At 31 August 2020	1,327,321	28,659	1,355,980
At 31 March 2019	1,346,395	15,905	1,362,300

The Trustees are of the opinion that the three freehold properties held (Greenleaf Centre, ECC Erskine Road and 23 Hillcrest Road) are worth more than is shown in the accounts. The Trustees have estimated that the three properties are cumulatively worth £2,001,879 which is £674,558 more than the net book value shown in the accounts. The Charity does not have a policy of revaluing its freehold assets.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.3.19 £
Sundry debtors	-	6,086
Gift aid recoverable	7,846	11,823
Accrued income	21	135
Prepayments	65	2,462
	<u>7,932</u>	<u>20,506</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.3.19 £
Bank loans and overdrafts (see note 14)	30,960	28,600
Other creditors	<u>4,123</u>	<u>12,422</u>
	<u>35,083</u>	<u>41,022</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 April 2019 to 31 August 2020

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.20	31.3.19
	£	£
Bank loans (see note 14)	<u>341,475</u>	<u>385,641</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.8.20	31.3.19
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>30,960</u>	<u>28,600</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>30,960</u>	<u>28,600</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>92,880</u>	<u>85,800</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	217,635	271,241

15. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.20	31.3.19
	£	£
Bank loans	<u>372,435</u>	<u>414,241</u>

The mortgage arranged with Triodos Bank is secured against the Greenleaf Centre.

16. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.8.20
	£	£	£	£
Unrestricted funds				
General fund	132,817	78,798	(33,482)	178,133
Freehold Fund	932,155	(30,593)	53,324	954,886
Missionary fund	77,317	3,821	-	81,138
Nursery	74,996	23,668	(13,655)	85,009
New Building Fund	42,584	-	9,600	52,184
School of Leadership	12,174	-	(12,174)	-
School of Worship	5,688	16,444	-	22,132
Sisters in Unity	<u>3,613</u>	<u>-</u>	<u>(3,613)</u>	<u>-</u>
	1,281,344	92,138	-	1,373,482
Restricted funds				
Friendship Hour / Missions	39	102	-	141
Restricted New Building Fund	800	-	-	800
Nicodemus Trust	10,000	(5,000)	-	5,000
Nursery	3,968	(1,855)	-	2,113
Kids Camp 2020	<u>-</u>	<u>1,311</u>	<u>-</u>	<u>1,311</u>
	14,807	(5,442)	-	9,365
TOTAL FUNDS	<u>1,296,151</u>	<u>86,696</u>	<u>-</u>	<u>1,382,847</u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 April 2019 to 31 August 2020

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,715	(456,917)	78,798
Freehold Fund	-	(30,593)	(30,593)
Missionary fund	52,117	(48,296)	3,821
Nursery	159,456	(135,788)	23,668
School of Worship	<u>24,582</u>	<u>(8,138)</u>	<u>16,444</u>
	771,870	(679,732)	92,138
Restricted funds			
Friendship Hour / Missions	102	-	102
Nicodemus Trust	-	(5,000)	(5,000)
Nursery	1,139	(2,994)	(1,855)
Kids Camp 2020	<u>1,311</u>	<u>-</u>	<u>1,311</u>
	<u>2,552</u>	<u>(7,994)</u>	<u>(5,442)</u>
TOTAL FUNDS	<u><u>774,422</u></u>	<u><u>(687,726)</u></u>	<u><u>86,696</u></u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	75,694	151,072	(93,949)	132,817
Freehold Fund	917,210	(22,855)	37,800	932,155
Missionary fund	65,609	(23,509)	35,217	77,317
Nursery	70,626	14,677	(10,307)	74,996
New Building Fund	32,984	-	9,600	42,584
School of Leadership	6,518	6	5,650	12,174
School of Worship	10,000	(9,442)	5,130	5,688
Sisters in Unity	<u>2,112</u>	<u>(1,149)</u>	<u>2,650</u>	<u>3,613</u>
	1,180,753	108,800	(8,209)	1,281,344
Restricted funds				
Friendship Hour / Missions	39	-	-	39
Restricted New Building Fund	800	-	-	800
Nicodemus Trust	5,325	(3,534)	8,209	10,000
Nursery	<u>5,922</u>	<u>(1,954)</u>	<u>-</u>	<u>3,968</u>
	<u>12,086</u>	<u>(5,488)</u>	<u>8,209</u>	<u>14,807</u>
TOTAL FUNDS	<u><u>1,192,839</u></u>	<u><u>103,312</u></u>	<u><u>-</u></u>	<u><u>1,296,151</u></u>

EMMANUEL COMMUNITY CHURCH INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 1 April 2019 to 31 August 2020

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	467,151	(316,079)	151,072
Freehold Fund	1	(22,856)	(22,855)
Missionary fund	1,315	(24,824)	(23,509)
Nursery	104,003	(89,326)	14,677
School of Leadership	200	(194)	6
School of Worship	1,434	(10,876)	(9,442)
Sisters in Unity	-	(1,149)	(1,149)
	574,104	(465,304)	108,800
Restricted funds			
Nicodemus Trust	53,753	(57,287)	(3,534)
Nursery	999	(2,953)	(1,954)
	54,752	(60,240)	(5,488)
TOTAL FUNDS	<u>628,856</u>	<u>(525,544)</u>	<u>103,312</u>

Freehold fund represents the net book value of buildings, less the mortgage still outstanding against the properties.

Missionary fund represents monies being set aside (currently 10% of general income including Gift Aid recovered) to be given in support of other Christian organisations, including missions and missionaries.

Friendship hours / Missions fund represents donations made by our Senior Citizens group. These donations are given for the express purpose of being donated on to any specifically Christian Missionary organisation or individual as and when a need is recognised when a link with the Friendship Hour, such as a guest speaker, is established.

School of Leadership fund represents the income and expenditure relating to this ministry.

School of Worship fund represents the income and expenditure relating to this ministry.

Sisters in Unity fund represents the income and expenditure relating to this ministry.

New Building fund represents the funds put aside by the trustees should they decide to invest in a new or additional property.

Nursery - This fund represents the income and expenses of running the ECC Nursery. All funds carried forward are to be spent on running costs.

Transfers between funds

There is a transfer from the Nursery Fund to the General Fund for £13,655. This represents a recharge of rental and other costs.

There is a transfer from the General Fund to the Freehold fund for £53,324, this represents the mortgage payments made in the year.

During the year the balances from both School of Leadership and Sisters in Unity were transferred back to the General fund as the trustees do not consider there a continuing need for these unrestricted operating funds to be accounted for separately. Income and expenditure for both funds have been shown within General funds in the year.

17. RELATED PARTY DISCLOSURES

During 2019 the sum of £1,924 was paid to Diwood Services for bookkeeping, a company which, trustee S Durrant is a director of. This transaction was done at normal market value. Mrs Durrant resigned as a trustee in May 2019.