

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>
		<hr/>	<hr/>
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	24,582	(8,138)	16,444
	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	1,311	-	1,311
	2,552	(7,994)	(5,442)
TOTAL FUNDS	<u>774,422</u>	<u>(687,726)</u>	<u>86,696</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	2,112	(1,149)	2,650	3,613
	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	5,922	(1,954)	-	3,968
	12,086	(5,488)	8,209	14,807
TOTAL FUNDS	<u>1,192,839</u>	<u>103,312</u>	<u>-</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

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.