

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.

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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 11:36 GMT+2)

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.

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	1,281,344	14,807	1,296,151
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
	<hr/>	<hr/>	<hr/>
At 31 August 2021	3,575,000	361,173	3,936,173
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2020	274,558	324,621	599,179
Charge for year	33,004	12,062	45,066
	<hr/>	<hr/>	<hr/>
At 31 August 2021	307,562	336,683	644,245
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2021	3,267,438	24,490	3,291,928
	<hr/>	<hr/>	<hr/>
At 31 August 2020	1,327,321	28,659	1,355,980
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
	3,575,000	361,173	3,936,173
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	10,079	7,932
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>
	9,365	637	-	10,002
TOTAL FUNDS	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>
	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)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	11,877	(11,240)	-	637
TOTAL FUNDS	<hr/>	<hr/>	<hr/>	<hr/>
	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.