



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

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

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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
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Mr C Palmer

Rev A Ratnaras
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Independent Examiner

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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").

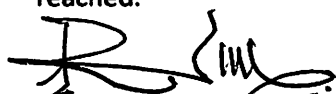
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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>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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