



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

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

Report and Financial Statements

Year ended: 31 August 2023

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

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

Nursery Committee

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

Elders

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

Independent Examiner

Allen Robyn & Associates
367 Caledonian Road
London
N79DQ

Bankers

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

TRUSTEES REPORT

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

Objectives and activities for the public benefit

The purposes of the charity are:

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

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

Community Impact

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

Financial Review

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

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

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

Reserves Policy

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

Risk Management

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

Safeguarding Structures

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

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

Health and Safety Management

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

Structure, Governance and Management

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

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

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

Trustee Training

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

Monitoring Achievement

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

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



Paul Butler (Chair)

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

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

Responsibilities and basis of Report

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

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

Independent Examiner's Statement

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

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Date: 03/03/2025

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

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

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

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

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

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

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



Paul Butler (Chair)

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

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

1. ACCOUNTING POLICIES

Basis of preparing financial statements

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

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

Going concern

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

Incoming resources

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

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

Resources expended

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

Charitable activities

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

Governance costs

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

Tangible fixed assets

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

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

Taxation

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

Fund Accounting

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

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

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

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

2. VOLUNTARY INCOME

a) Donations and legacy

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

Charitable and other unres incomes

b) Income from Charitable Activities

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

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

d) Interest income

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

3. CHARITABLE

EXPENDITURE

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

4. TRUSTEES REMUNERATION AND BENEFITS

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

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

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

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

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

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

5. STAFF COST

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

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

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

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

6. TANGIBLE ASSETS

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

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

DEPRECIATION

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

NET BOOK VALUE

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

7. DEBTORS AND PREPAYMENTS

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

8. CREDITORS: Amounts falling due within one year

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

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

9. CREDITORS: Amounts falling due after one year

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

10. BANK LOANS

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

11. FUNDS BALANCES

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

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

Incoming Resources:

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

RESOURCES EXPENDED:

Charitable activities:

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

GOVERNANCE COSTS

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

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

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