



**EMPOWER GLOBAL**  
**(Company number 03053642)**

**REPORTS AND AUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021**

**REGISTERED COMPANY NUMBER:** 3053642

**REGISTERED CHARITY NUMBER:** 1058285

#### **DIRECTORS AND TRUSTEES**

Mr W Keeping

Mr S Smith

Mr D Smith (resigned 21 July 2020)

Mr M Ward

Mr M Ferguson (appointed 21 July 2020)

#### **COMPANY SECRETARY**

Mr S Baker

#### **SENIOR PASTOR**

Mr A Elmes

#### **PRINCIPAL ADDRESS AND REGISTERED OFFICE**

Family Church  
83-87 Kingston Road  
Portsmouth  
Hampshire  
PO2 7DX

#### **INDEPENDENT AUDITORS**

Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3DA

#### **BANKERS**

Lloyds Bank plc  
North End  
Portsmouth  
Hampshire  
PO2 0LR



## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **ANNUAL REPORT OF THE COUNCIL OF MANAGEMENT YEAR ENDED 31 MARCH 2021**

The council of management have the pleasure of presenting their report and the audited accounts of the charity for the year ended 31 March 2021.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities 2005 (Revised 2008).

## **INTRODUCTION**

The charity was incorporated on the 5th May 1995 as a company limited by guarantee and not having a share capital. The company was registered as a charity on 16 September 1996.

## **OBJECTIVES**

The objects for which the charity is established are:

- The advancement of the Christian faith by the proclamation and furtherance of the gospel of God.
- The promotion of the worship of God by any means whatsoever, including the preaching and proclamation of the Christian gospel; the teaching of Christian doctrine and principles; and the printing, production and distribution of Christian literature, media products and other resources.
- The relief of persons in conditions of financial need, or of those persons who are infirm for reasons of old age or sickness.
- The advancement of education on the basis of Christian principles including the provision of educational establishments, materials and bursaries for the general education of children or adults on the basis of such Christian principles.

## **ACHIEVEMENTS AND PERFORMANCE**

The charity has continued to pursue its objectives in the following ways:

### **Family Church**

Throughout the global COVID pandemic we have continued to fulfil all of our objectives and provide public benefit through the work of Family Church. Through the generous giving of church members, we have been



able to continue to provide sound Christian teaching and opportunities to worship together, as well as expand our work in local communities.

We understand the importance of communicating our objectives to church members and encourage people to support the charity's work through their giving as well as through their service.

We operate church congregations in the following locations: Portsmouth, Gosport, Bridgemary, Havant, Waterlooville, Waterside (New Forest East) and Guildford. Our Waterlooville congregation was started in January 2018 as a monthly Sunday evening service which we then moved to a weekly Sunday morning service from January 2019. This congregation was planted by a team from our Havant congregation, some of whom live in the Waterlooville area. Our Waterlooville congregation meets on Sundays at Waterlooville Community Centre but is still very closely linked with our Havant congregation and some activities are based at Empower Centre Havant.

Our Guildford congregation closed in the Spring of 2021 following the resignation of our Congregational Pastor in January 2021. A few of the Guildford church members have stayed connected with our online congregation but the majority of the congregation have now joined other local churches in the Guildford area.

In March 2021 the decision was made to merge our Gosport and Bridgemary congregations and to restart 'in person' gatherings at the Empower Centre Gosport (the venue of our Bridgemary congregation), rather than at the school that we were hiring for the Gosport congregation prior to the COVID pandemic. This decision was partly due to the fact that we are hoping to put a new and larger building on the Empower Centre Gosport site.

By April 2020 we moved all of our congregations over to one central online service in response to the national lockdown. This online service continued through the year and is still running now, as an alternative to our congregational 'in person' gatherings. Whilst it was not possible to meet 'in person' members of each congregation would gather before and after the Sunday service on Zoom and our small groups also continued to run online throughout the year. Once lockdown rules permitted, our congregations began to gather 'in person' in small numbers, albeit with significant restrictions such as wearing masks and not singing. This continued until restrictions on gatherings were lifted in July 2021.

We financially support and provide oversight to our Family Church congregation in the Philippines. For a seven year period, prior to the COVID pandemic and national lockdown, we sent teams to the Philippines. In each congregation we provide people with the opportunity to worship together and grow in their faith in a culturally diverse Christian community. There are a large number of church members involved in our charitable work, especially within the communities where our congregations are based. Our desire is to build a strong relationship between 'church' and 'community' and we are building excellent relationships with local organisations who work in the same sectors of the community as we do. We have seen these connections strengthen as the country has united in dealing with effects of the global pandemic.

Family Church is involved in a variety of outreach work, such as running children's and youth clubs; supporting the marginalised and those who are living in conditions of poverty; helping those who are in crisis situations (such as sickness, bereavement, pregnancy crisis, debt crisis, and substance misuse); and providing pastoral care to church members and people in our community who seek our assistance or are referred to us. We have seen a huge increase in demand for family support through our Caring Hands food banks and our Baby Basics project.





We continue to operate a transparent structure of leadership within Family Church that works well, enabling our congregations to function as 'one church' yet also be effective in their local communities. The Elders (senior leaders) manage the day to day work of the church and, with the Directors, ensure the charity's objectives are outworked through the activities of Family Church. Each congregation of Family Church has a Congregational Pastor who is responsible for the leadership and pastoral care of the congregation. Within each congregation there is also a team of Core Leaders who are responsible for specific departments. Our workforce involves hundreds of volunteers who willingly give time and finance into the various areas of their involvement.

### **Family Church Global Outreach**

We seek to support charitable work overseas. In the last year we have made financial contributions to charities in many poverty-stricken nations and stayed well connected through newsletters, emails and video calls. Our support currently extends to Overland Missions (in Zambia and Angola), Stella's Voice (Moldova), Angel Home (India), Rainbow House (Brazil), the Buckle Family (Ecuador), as well as Family Church Makati in Manila, Philippines.

### **Synergy**

We continue to run a church network, known as Synergy. Church leaders join this network because of their relationship with Family Church's own leaders. We aim to provide support and training to church leaders and their teams and provide forums where mutually beneficial relationships can be developed between Synergy members. Prior to the COVID pandemic we also ran *Empower Conference* for our Synergy network churches and members of Family Church.

Member churches pay a monthly fee to be part of Synergy. The fee varies depending on the level of membership that is held. Synergy Alliance is for churches that relate at a basic level. Synergy Christian Churches is for churches that relate at a higher level.

### **Overland Missions**

Overland Missions is a charity based in the USA providing relief to people living in poverty throughout the world. Their mission is to equip indigenous people to live a better standard of life and involves education and training as well as sharing the gospel. We receive donations made to Overland Missions in the UK and periodically send those donations to the head office of Overland Missions in the USA. On occasions we send church members on missionary trips organised by Overland Missions and hope to resume this in 2022.

## **PREMISES**

### **Portsmouth**

The Empower Centre Portsmouth (83-87 Kingston Road, Portsmouth, PO2 7DX) is the headquarters of Empower Global and of Family Church. The property was purchased in November 2012 and has been completely refurbished. The building includes a main hall that can seat up to 200 people, along with minor halls, offices and stores. The Empower Centre Portsmouth serves as a hub for our Portsmouth congregation,



providing enough space for most of our activities apart from our Sunday services (which are held at The Portsmouth Academy).

The Empower Centre Portsmouth has enabled us to expand what we do in the community, particularly with children and young people, and with the vulnerable and elderly. Prior to the pandemic we ran a number of projects that benefited the local community, such as our Parent & Toddler group, Messy Church, Kids Club in the school holidays, Momentum Youth, meetings for young adults and students), and our Caring Hands Food Bank and Baby Basics project. The building also provides church members and members of the public with a facility that is regularly used for birthday parties, wedding receptions, and for the activities of other community groups.

### **Gosport & Bridgemaury**

The Empower Centre Gosport (Layton Road, Bridgemaury, PO13 0JQ), has continued to serve as a hub for both of our Gosport and Bridgemaury congregations. Prior to the COVID pandemic this is where our Bridgemaury congregation held its Sunday services, whereas our Gosport congregation met on Sundays at Brune Park Community School. Following the merging of the Gosport and Bridgemaury congregations, the Sunday services of the new congregation (simply known as *Family Church Gosport*) have been held at the Empower Centre Gosport.

The Empower Centre Gosport site consists of two main buildings (church hall and community hall) and several sheds/garages/containers. The land is leased from Gosport Borough Council. The current lease runs until 2049. In addition to the midweek church activities, we run a number of community projects from this facility.

### **Havant & Waterlooville**

The Empower Centre Havant was purchased from the Methodist Church in 2014 and is the home of our Havant and Waterlooville congregations. This facility provides space for the activities of our Havant congregation (including our Sunday services), whereas we hire space at Waterlooville Community Centre on Sundays for our Waterlooville congregation. We also have some local groups using the Empower Centre Havant, including a children's nursery/pre-school, which provides us with a good income. In addition, we run a number of very successful community projects from the Empower Centre Havant.

### **Waterside**

In January 2017, we took over a lease on a new office space for our Waterside congregation at 19A The Marsh, Hythe, Southampton. This facility is used by our Waterside congregation as a local office as well as for leaders meetings, prayer meetings, and band practices.

### **Guildford**

The Empower Centre Guildford (Weyford House, 21-22 Woodbridge Meadows, Guildford, GU1 1BA) has been the home of our Guildford congregation and the regional office of Family Church in Surrey. We have a lease on this building until 31 May 2022. However, as we no longer require this premises (due to the closure of our Guildford congregation), we aim to surrender the lease prior to May 2022. This has become possible because the landlord has a new tenant lined up.



## **General Building Fund**

As of 31 March 2021 the balance of the main church building fund was £205,492; historically balances have been as follows:

2020	£207,441	2014	£220,132
2019	£130,034	2013	£357,437
2018	£137,262	2012	£582,786
2017	£138,262	2011	£545,691
2016	£138,271	2010	£346,020
2015	£168,087	2009	£50,813

A new building fund was created for a potential future building in our Gosport location with funds from the sale of the prior building in Grove Road, Gosport.

As of 31 March 2021 the balance of this building fund was £45,000.

## **FAMILY CHURCH ATTENDANCE FIGURES**

As a multi-congregational church we work hard to maintain the values and culture of Family Church in all of our congregations. Our Congregational Pastors meet together every week to discuss vision, provide support to one another and discuss any issues that need addressing. We consider our attendance figures to be one of the signs of the general health of the church so we keep a record of numbers attending each congregation. We also use these figures to apportion national and regional income and expenditure.

Between April 2020 and March 2021 we operated no 'in person' Sunday morning services in any of our congregations. We were able to run some of our smaller groups at times where government guidelines permitted. This included Connect groups and also our Momentum Youth groups. We introduced new processes to register attendees electronically to ensure numbers were monitored. We saw a healthy uptake on these smaller events and feedback suggests that by opening our doors we were able to meet some of the social needs of those struggling with COVID-related issues like loneliness and anxiety.

In the middle of lockdown we saw 260 individuals accessing our weekly zoom hangouts, before and after the online Sunday services. 20-25 households accessed Sunday afternoon online Kids Church on a consistent basis. 360 households consistently watched the online service live across our YouTube and Facebook platforms and viewing figures for each Sunday broadcast averaged around 1,400 in the week following the live services.

## **PRINCIPAL FUNDING SOURCES**

Funding for Empower Global comes principally from the donations of those who attend Family Church. Additional donations come from individuals who do not attend Family Church, but who wish to support our charitable work (particularly our community projects and overseas work). Further funding comes from fees paid by churches that are part of our Synergy church network.



Individuals who attend Family Church make regular financial donations to support the work of the charity and donors are encouraged to sign a Gift Aid declaration in order to maximise their giving.

Expenditure for this year shows that the key objectives of the charity were supported as described below.

## **LOCAL & GLOBAL PUBLIC BENEFIT**

Our objectives (defined on page 1) are based upon three Charitable Purposes which are described in the Charities Act 2006 and are for public benefit:

- The advancement of religion.
- The prevention or relief of poverty.
- The advancement of education.

The total spent on charitable activities throughout the course of 2020/21 was £1,076,288 and this covered the following areas of public benefit, which we have broken down into several areas of expenditure.

### **The Advancement of Religion**

Here follows a summary of the main activities undertaken this year that have provided public benefit under the charitable purpose, 'the advancement of religion'.

- The provision of suitable facilities for church administration, church meetings, and storage of equipment as well as facilities for children's/youth work, Christian training programmes and community outreach programmes. This year some investment was made to facilitate and develop the quality of our online services. Additionally, the buildings that we own and lease require ongoing refurbishment and maintenance.
- Providing pastoral care. A large proportion of our 'pastoral care' costs are the salaries of our Congregational Pastors who provide pastoral support, mentoring and ministerial services (such as hospital visitation) to people who attend our congregations. People who attend Family Church are at different stages of their Christian journey and effort is made to educate new Christians with foundational Bible principles whilst challenging more experienced Christians to continue their journey of spiritual growth. People need different levels of pastoral support so we have established a structure of pastoral care. It is not only paid pastoral staff providing pastoral care but a large number of volunteers who work as part of our *Pastoral Support Team* or as *Connect Group Leaders*.
- Providing effective administrative support, business management, and financial systems to ensure the aims of the charity are achieved. Such expenditure covers staff salaries, IT equipment, office equipment, financial systems, training, printing, consumables, safeguarding admin, etc. This is necessary to provide a stable operational base for the charity and enables us to carry out our charitable activities in an efficient, safe and lawful manner.
- Family Church has an effective leadership structure. Leaders are appointed to ensure that the aims of the charity are achieved through our activities. Our costs include the salaries of our Senior and

# Family | CHURCH

Executive Pastors who provide vision and direction to the church as a whole. Expenditure also includes the provision of training and support for leaders and other staff.

- Our church congregations provide individuals with opportunities to worship together and grow in their faith. This year, due to the COVID pandemic, there has been a reduction in our expenditure involved in running our church meetings and activities. In order to communicate the Christian message with the modern world, we use a variety of technologies which contribute to the cost of running church meetings. We are continually investing in our sound, media and lighting equipment as well as providing logistical solutions for moving equipment to and from venues.
- Family Church brings people together from a wide variety of social and cultural backgrounds. Our church congregations are culturally diverse and we work hard to provide activities that appeal to people from all walks of life. Many of the activities we organise have an income through additional donations, contributing to the cost of the event.
- We have youth groups running in Portsmouth, Gosport, Havant, and Waterside, which provide a wide variety of fun, social and spiritual activities for young people throughout the year. All these groups strengthen the connection between the church and the community, provide positive alternatives to socially undesirable pastimes and introduce Christian values to the children and young people. During the COVID pandemic these groups met 'in person' where possible but were largely organised as online meetings.
- Our part-time Bible College, Empower Bible Academy, teaches Christians how to apply their knowledge of the Bible to their daily lives. This is a two year diploma accredited by Global Ministries & Relief Incorporated (USA). Family Church has enabled a number of students to attend this course by providing bursaries. Over the last year, due to the COVID pandemic, this course was run solely in Portsmouth and incorporated our Guildford students who joined the sessions online.
- We distribute books, Bibles, a range of audio and video media and other resources, to people attending our meetings and courses. All audio and video recordings produced by Family Church are made publicly available, free of charge, via our website and app.
- We are involved in many initiatives in our communities where our first aim is to show kindness to local people; and as we do this we often have the opportunity to share how the Christian faith can have a positive impact in people's lives.
- We feel it is important to provide good quality advertising, information and training to our church members and the wider community. Our activities have more chance of success with the right marketing; church members need up-to-date information in order to support our wide variety of activities; and training materials need to be provided if we are to expect people to make a positive contribution to our charitable work. Our social media presence is growing and there is a large amount of interaction both from church members and local people who connect with us.
- We invited speakers from the UK to preach in our online services and the costs related to this covered travel expenses, accommodation, hospitality, and payment of honorariums.



- During the year we provided a 'Kids Church at Home' programme which was hosted by our Kids Pastor each Sunday afternoon using an online platform. Our children's programme provides a fun and safe environment for children where they are taught Christian values appropriate to their age and level of understanding.
- We utilised support from other organisations to enable us to work more effectively for the public benefit.
- We held marriage preparation and enrichment classes, and conducted wedding ceremonies as well as funerals and baby dedications.
- Our work in the community expressed, in practical ways, the religious teaching and contributed to social needs.

## **The Prevention or Relief of Poverty**

Here follows a summary of the main activities undertaken this year that have provided public benefit under the charitable purpose, 'the prevention or relief of poverty'.

- We have an ongoing relationship with a number of churches and other organisations that work to prevent and relieve poverty. We frequently send teams to assist with projects that help relieve poverty in other nations and to take finance and provision to churches involved in helping their communities to overcome poverty and disease. We support charities working in Zambia, Angola, Moldova, India, Ecuador and Brazil, as well as sponsoring our own Family Church congregations and missionaries in the Philippines.
- We supported several individuals who were in financial need and provided assistance to those in crisis situations. This has involved assisting with rent payments, putting money on electricity meters, providing emergency loans, and purchasing necessary items of furniture and white goods, etc.
- We provide emergency food hampers to those who do not have basic provisions because of financial lack. We currently operate our *Caring Hand Food Bank* in two locations (Portsmouth and Gosport), receiving referrals from local agencies such as YouTrust and local Housing Offices. At the peak of the pandemic we were delivering food hampers to around 100 families each week.
- We run a franchise of *Baby Basics* in Portsmouth, providing hampers to expectant/new mothers with provisions for mother and baby, usually taking the form of a Moses Basket full of nappies, wipes, feeding items, high chairs, cots, bedding, pushchairs, clothes, toys, small furnishings, etc. Referrals come from local healthcare professionals. This service has expanded greatly during the COVID pandemic.
- We have also contributed to good mental and physical health through our pastoral care. This has included many home and hospital visits by our dedicated volunteers who serve in our Pastoral Support Teams.

## **The Advancement of Education**

Here follows a summary of the main activities undertaken this year that have provided public benefit under the charitable purpose, 'the advancement of education'.

- We contributed to the spiritual and moral education of children and young people through many of our activities.
- Although we couldn't run our Kids Clubs we were able to provide activity packs for children during the school holidays. They were provided with structured activities, including arts and crafts as well as games, treats and nutritious snacks. Those eligible were also provided with free lunches.

## **FINANCIAL REVIEW**

The Board of Directors/Trustees are pleased with the financial performance of the charity throughout 2020/21.

During the 2018/19 financial year the Directors prepared a financial risk management strategy, which now provides them with indicators on which to respond quickly in the event of an elevated risk of financial crisis. This was considered very important in view of the state of the global economy, and how this could affect individuals and their giving.

On a monthly basis, the finance team produce financial management reports showing the performance of each of our church congregations as well as the charity as a whole. Our accounting structure is based on an accrual system to allow us better opportunities to manage the finances more effectively whilst maintaining strict controls over spending so that the charity's resources are used sensibly and efficiently.

The total annual income for 2020/21 was £1,263,615 which was a 11.4% decrease on 2019/20 (£1,426,176). The monthly regular unrestricted giving through tithes and offerings saw a decrease of 6.6% from £958,034 in 2019/20 to £894,352.

Empower Global made an operating profit of £187,327, with an increase in unrestricted funds from £710,589 in 2019/20 to £858,490. Current assets, including cash in hand and in the bank, increased by 22.8% over the course of the year to £900,535.

Total expenditure decreased by 9.2% from £1,185,289 in 2019/20 to £1,076,288 in 2020/21 with £926,099 of that being ministry related expenditure, and £150,189 relating to the administrative operation of the charity.

Within the ministry related expenditure, Empower Global gave £99,971 towards global missions projects to support those in need across the world, with £46,268 coming from restricted funds.

In addition to our regular public services and events, Empower Global also gave £155,466 towards local projects to support those in need in our community, with £143,007 coming from restricted funds.



In 2020/21, a total of £521,527 was paid out in salaries/wages including those that are permanently placed within the community to lead and provide pastoral support to our local congregations, along with the administrative management of the charity.

None of the Directors/Trustees were paid during this period.

No individual member of staff is in receipt of a stipend/salary in excess of £60,000 including all payments relating to the provision of a suitable manse, where appropriate.

## **INVESTMENT POWERS AND RESTRICTIONS**

The charity is authorised to invest the monies of the charity not immediately required for its purposes, in or upon such investments or property as may be thought fit, subject to such conditions as may be imposed or required by law and subject as provided by the Articles of Association.

## **RESERVES POLICY**

In 2017, the Trustees reassessed the needs of the charity and revised the reserves policy to better reflect our current objectives. It was felt that our current policy was not suitable for a charity such as ours, and that holding large sums of money in reserve would actually work against our very objectives. We are now moving towards holding reserves equivalent to 6 weeks' of essential operating expenditure, in order to safeguard existing activities and enable the charity to respond to new opportunities.

## **PLANS FOR THE FUTURE**

In order to continue to achieve our charity objectives we have made plans for the future.

### **Growth of Family Church**

We will continue to help Christians grow in their faith through a wide variety of initiatives. This includes providing meaningful worship services and effective Bible teaching; running appropriate courses to equip Christians in their daily lives; helping Christians to develop mutually supportive friendships through small group activities; providing opportunities to get involved in the charity's community and global outreach; training and supporting church leaders both within the setting of Family Church and through our Synergy network.

We want to have a positive impact on our communities and will continue to provide services to our local communities, networking with other organisations wherever possible. Through the work we do in our local communities we hope people will realise the positive impact that the Christian faith can have on their lives. We encourage people who attend Family Church to share their faith with others. For this reason we expect the number of people attending the congregations of Family Church to grow.





### **Multi-Congregational Church**

When appropriate, we plan to open more congregations in the UK in order to provide local communities with a place of worship reflecting the style and values of Family Church. As we equip and send people from Family Church to open new congregations we provide numerous opportunities for church members to be involved in Christian ministry.

Alongside the numerical growth of our congregations we will continue to increase the number of small groups that run during the week. Our *Connect Groups* help to maintain meaningful friendships amongst individuals who are part of our wider church community.

### **Expansion of Community Projects**

We will continue to work in our communities, aiming to develop and expand our community and outreach programmes. We will continue to use our buildings in Portsmouth, Gosport, Havant, and Waterside to run activities and projects that enrich our communities, as well as hiring local facilities when needed.

Through Family Church Global Outreach and Overland Missions we will continue supporting overseas mission projects and individuals involved in relief work throughout the world.

### **Suitable Premises for all Congregations**

For the long-term stability of the charity we are committed to the acquisition and development of premises for all of our congregations, starting with a local 'hub' for each congregation and moving toward premises that provide enough auditorium space for Sunday services.

### **Synergy Network**

Through our Synergy network we will continue to provide training and support to church leaders and their teams. We believe that the key to healthy churches is healthy leaders and we hope to train up such leaders within the setting of Family Church as well as providing assistance in this area to other churches in the UK and abroad.

## **THE COUNCIL OF MANAGEMENT**

The Charity is managed by the Council of Management. There are 22 paid employees (9 full-time, 13 part-time at 31 March 2021) engaged in carrying out the Charity's objectives. They are assisted and supported by a large number of volunteer workers.

The Council of Management has implemented a risk management strategy which reviews, on an annual basis, the risks that the charity may face. Systems and procedures are designed to manage the risks identified and to minimise the potential impact on the charity should any of these risks materialise.

## RECRUITMENT AND APPORTIONMENT OF THE COUNCIL OF MANAGEMENT

The Council of Management of Empower Global takes seriously the recruitment and appointment of members of the Council. Potential trustees are recruited on the basis of their existing interest and involvement in the charity and the skills and experience they add to the Council. Trustees are appointed by the Council of Management through election in accordance with the Articles of Association.

## DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP). Company law requires the Directors to prepare for each financial year, financial statements, which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period. In preparing those accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Directors are aware, there is no relevant audit information of which the auditors are unaware. Each Director has taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities 2005 (Revised 2008).

Signed and approved on behalf of the council of management on 25<sup>th</sup> January 2022.



Mr S Baker  
Company Secretary

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMPOWER GLOBAL**

**(Company limited by guarantee and not having a share capital)**

We have audited the financial statements of Empower Global for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its income and expenditure for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMPOWER GLOBAL**

**(Company limited by guarantee and not having a share capital)**

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

## **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement, set out on page 16, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Our responsibilities for the audit of the financial statements**

We have been appointed as auditor under Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.



## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMPOWER GLOBAL**

**(Company limited by guarantee and not having a share capital)**

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

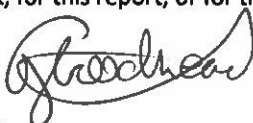
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with section 1212 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**CJ GOODHEAD FCA**  
Senior Statutory Auditor  
For and on behalf of:



Date 25/01/2022

**KNIGHT GOODHEAD LIMITED, Statutory Auditor and Chartered Accountants**  
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Knight Goodhead Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	TOTAL 2021 £	TOTAL 2020 £
<b>INCOME</b>					
Donations and legacies		334,094	896,352	1,230,446	1,246,060
Trading income		-	7,992	7,992	15,338
Investment income		-	232	232	330
Other income - CJRS		-	24,945	24,945	-
Assets gifted from Guildford Community Church		-	-	-	164,448
<b>TOTAL INCOME</b>		<b>334,094</b>	<b>929,521</b>	<b>1,263,615</b>	<b>1,426,176</b>
<b>EXPENDITURE</b>					
<i>Charitable activities</i>		282,668	793,620	1,076,288	1,185,289
<b>TOTAL EXPENDITURE</b>	4	<b>282,668</b>	<b>793,620</b>	<b>1,076,288</b>	<b>1,185,289</b>
<b>NET INCOME FOR YEAR</b>		<b>51,426</b>	<b>135,901</b>	<b>187,327</b>	<b>240,887</b>
Gain on disposal of freehold property		-	-	-	56,056
Transfers between funds		(12,000)	12,000	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>39,426</b>	<b>147,901</b>	<b>187,327</b>	<b>296,943</b>
Fund balances at 1 April 2020		294,339	710,589	1,004,928	707,985
<b>FUND BALANCES AT 31 MARCH 2021</b>		<b>333,765</b>	<b>858,490</b>	<b>1,192,255</b>	<b>1,004,928</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

(Company limited by guarantee and not having a share capital)

**BALANCE SHEET AS AT 31 MARCH 2021**

			2021	2020
	Notes	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	6		670,345	677,245
<b>CURRENT ASSETS</b>				
Stock		17,177	-	
Debtors	7	14,474	31,180	
Cash at bank and in hand		868,884	702,049	
		<u>900,535</u>	<u>733,229</u>	
<b>CREDITORS: amounts falling due within one year</b>	8	<u>(25,146)</u>	<u>(43,149)</u>	
<b>NET CURRENT ASSETS</b>			<u>875,389</u>	<u>690,080</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,545,734</u>	<u>1,367,325</u>
<b>CREDITORS: amounts falling due after one year</b>	9	<u>(353,479)</u>	<u>(362,397)</u>	
<b>NET ASSETS</b>	12	<u><u>1,192,255</u></u>	<u><u>1,004,928</u></u>	
<b>FUNDS</b>				
Restricted funds	10	333,765	294,339	
Unrestricted funds - General	11	352,788	181,300	
Unrestricted funds - Designated	11	505,702	529,289	
<b>TOTAL FUNDS</b>		<u><u>1,192,255</u></u>	<u><u>1,004,928</u></u>	

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the council of management on  
and signed on its behalf by

25/01/22

W.M. KEEPING

Director



**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021**

		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	203,071	279,964
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		232	330
Fixed asset additions		(29,535)	(15,284)
Proceeds from sale of fixed assets		1,500	169,259
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of borrowing		(8,433)	(49,740)
NET CASH FLOW		<u>166,835</u>	<u>384,529</u>
Change in cash and cash equivalents in the period		166,835	384,529
Cash and cash equivalent at start of the period		702,049	317,520
Cash and cash equivalents at the end of the period	2	<u>868,884</u>	<u>702,049</u>



**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021****1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Notes	2021 £	2020 £
Net income for the year		187,327	240,887
Interest received		(232)	(330)
Depreciation		35,239	32,005
Profit on disposal of fixed assets		(304)	1,489
Decrease in debtors		16,706	4,886
(Decrease)/increase in creditors		(18,488)	1,028
(Increase) in stock		(17,177)	-
Net cash flow from operating activities		<u>203,071</u>	<u>279,964</u>

**2 ANALYSIS OF CASH AND CASH EQUIVALENTS**

		2021 £	2020 £
Cash at bank and in hand	3	<u>868,884</u>	<u>702,049</u>

**3 ANALYSIS OF CHANGES IN NET DEBT**

		At 1 April 2020	Cash flows	At 31 31 March 2021
Cash at bank and in hand	2	702,049	166,835	868,884
Debt due within one year		(8,663)	(485)	(9,148)
Debt due after one year		(362,397)	8,918	(353,479)
		<u>330,989</u>	<u>175,268</u>	<u>506,257</u>

# **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

### **1 ACCOUNTING POLICIES**

#### **a) Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 (effective January 2019) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### **b) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of donations and are included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Trading income is accounted for when earned.
- Donated items for distribution are stated at fair value.

#### **c) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises of those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

#### **d) Tangible fixed assets**

Tangible fixed assets are included in the accounts at cost, with items over £500 being capitalised.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Motor vehicles	25% reducing balance
Fixtures and equipment	20% straight line
Computer equipment	3 years straight line
Buildings	2% reducing balance

## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **1 ACCOUNTING POLICIES (continued)**

##### **e) Stocks**

Stocks held at the year end for distribution are stated at fair value, ie an approximation to their shop cost or a discounted amount where appropriate (for example second hand items).

##### **f) Leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

##### **g) Pension contributions**

The charitable company participates in a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. The assets of the scheme are held and managed separately from those of the charitable company.

##### **h) Fund accounting**

Funds held by the charitable company are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects, or reflecting investment in property.
Restricted funds	Funds that 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.

#### **2 LEGAL STATUS OF THE CHARITY**

The charitable company was incorporated on 5 May 1995 in England and Wales and was registered on 26 September 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charity is The Empower Centre, 83-87 Kingston Road, Portsmouth, Hampshire, PO2 7DX.

The charitable company is limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**EMPOWER GLOBAL****(Company limited by guarantee and not having a share capital)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

<b>3 STAFF COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	484,240	467,199
Social security costs	22,903	21,781
Pension contributions	14,384	12,916
	<b>521,527</b>	<b>501,896</b>

No employees received emoluments exceeding £60,000 during this or the prior year.

Key management personnel received total remuneration of £207,672 (2020: £202,946) to 5 employees, which includes manse payments of £71,100 (2020: £71,100)

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Pastors	11	11
Administration	10	10
Community	3	3
Youth	2	2
Facilities	1	1
	<b>27</b>	<b>27</b>

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

4 EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Costs directly allocated to activities				
Wages and salaries (see note 3)	33,480	488,047	521,527	501,896
Grants and donations (see note 5)	189,275	66,162	255,437	162,606
Motor expenses	3,138	6,226	9,364	16,838
Hire of halls and storage	13,607	28,995	42,602	134,097
Meeting expenses	24,998	15,363	40,361	118,923
Publicity	-	205	205	1,382
Hospitality	95	3,282	3,377	23,871
Travel and subsistence	-	864	864	309
Telephone	-	6,118	6,118	6,006
Printing, postage and stationery	1,582	20,745	22,327	37,542
Stock and consumables	-	3,419	3,419	6,471
Property depreciation	-	15,083	15,083	15,083
Motor depreciation	-	5,719	5,719	3,417
(Loss)/Profit on disposal of fixed assets	-	(304)	(304)	1,489
	266,175	659,924	926,099	1,029,930
Support costs allocated to activities				
Office expenses	2,946	41,973	44,919	50,262
Fees and subscriptions	1,224	2,919	4,143	3,716
Insurance	-	14,545	14,545	15,239
Legal and professional fees	-	960	960	3,429
Repairs and maintenance	11,747	27,591	39,338	34,751
Bank charges	576	4,798	5,374	5,228
Loan interest	-	20,653	20,653	23,199
Equipment depreciation	-	10,946	10,946	10,315
Computer equipment depreciation	-	3,491	3,491	3,190
Audit and accountancy	-	5,820	5,820	6,030
	16,493	133,696	150,189	155,359
<b>TOTAL EXPENDITURE</b>	<b>282,668</b>	<b>793,620</b>	<b>1,076,288</b>	<b>1,185,289</b>

Included within audit and accountancy above are amounts due to the auditors in relation to the audit of £3,000 (2020: £3,000) and £2,820 for other work (2020: £3,030).

The Unrestricted funds column represents the activities of Family Church.

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****5 ANALYSIS OF GRANTS**

Gift and donations made in the year totalled £255,437 (2020: £162,606). Gifts over £1,000 per institution are as follows:

	2021 £	2020 £
Angel Home	4,634	13,394
Synergy	-	6,000
Just One Church	-	1,000
Great Big Life	3,000	3,000
Stella's Voice	5,000	1,141
Assemblies of God	20,000	3,333
	<u>20,000</u>	<u>3,333</u>

**6 TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Fixtures & equipment £	Computer equipment £	Total £
<b>COST</b>					
At beginning of year	754,109	21,800	246,675	21,160	1,043,744
Additions	-	12,625	12,127	4,783	29,535
Disposals	-	-	(1,615)	(985)	(2,600)
At end of year	<u>754,109</u>	<u>34,425</u>	<u>257,187</u>	<u>24,958</u>	<u>1,070,679</u>
<b>DEPRECIATION</b>					
At beginning of year	111,436	11,547	225,716	17,800	366,499
Charge for the year	15,083	5,719	10,946	3,491	35,239
On disposals	-	-	(754)	(650)	(1,404)
At end of year	<u>126,519</u>	<u>17,266</u>	<u>235,908</u>	<u>20,641</u>	<u>400,334</u>
<b>NET BOOK VALUE</b>					
At end of year	<u>627,590</u>	<u>17,159</u>	<u>21,279</u>	<u>4,317</u>	<u>670,345</u>
At beginning of year	<u>642,673</u>	<u>10,253</u>	<u>20,959</u>	<u>3,360</u>	<u>677,245</u>

**7 DEBTORS**

	2021 £	2020 £
Income tax recoverable	12,471	22,694
Prepayments and accrued income	1,003	687
Other debtors	1,000	7,799
	<u>14,474</u>	<u>31,180</u>

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

8	CREDITORS: amounts falling due within one year	2021 £	2020 £
	Bank loans	9,148	8,663
	Other creditors	5,120	23,235
	Accruals and deferred income	10,878	11,251
		<u>25,146</u>	<u>43,149</u>

9	CREDITORS: amounts falling due after more than one year	2021 £	2020 £
	Bank loans	<u>353,479</u>	<u>362,397</u>

The bank loans are secured over the Empower Centre, 83-87 Kingston Road, Portsmouth and 47 Botley Drive, Havant.

Included in the above, are amounts due after more than 5 years of £311,314 (2020: £322,468).

**10 RESTRICTED FUNDS**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<b>Buildings and Facilities</b>					
Building Fund	207,441	1,000	(2,949)	-	205,492
Church Growth and Vision Fund	48,116	35,276	(37,541)	-	45,851
<b>Missions</b>					
Family Church Global Outreach	3,451	53,006	(45,727)	-	10,730
Mission Trips	2,326	2,390	(1,022)	-	3,694
<b>Community Projects</b>					
Caring Hands	2,915	61,682	(49,495)	-	15,102
Baby Basics	-	56,166	(27,399)	-	28,767
Community Funday	6,917	2,925	(5,901)	-	3,941
Barclays COVID project	-	100,258	(78,704)	(12,000)	9,554
<b>Projects for Young People</b>					
Momentum	2,646	1,983	(1,791)	-	2,838
<b>Supporting Family Church People</b>					
Widows Fund	1,736	-	(745)	-	991
Ladies ministry	7,600	-	(7,600)	-	-
Mens ministry	-	873	(873)	-	-
<b>Leadership Events</b>					
Empower Conference	1,196	980	(2,176)	-	-
Empower Bible Academy	1,188	13,555	(11,363)	-	3,380
Love Portsmouth (Jesus) App	-	4,000	(575)	-	3,425
<b>Eternity Church</b>					
Vision Fund	8,138	-	(8,138)	-	-
<b>Jacob's Well</b>					
Vision Fund	669	-	(669)	-	-
	<u>294,339</u>	<u>334,094</u>	<u>(282,668)</u>	<u>(12,000)</u>	<u>333,765</u>



## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **10 RESTRICTED FUNDS (continued)**

##### ***Building Fund***

Members of Family Church can donate money specifically to the church 'building fund'. Historically the money raised was for the specific aim of acquiring and equipping a church building in Portsmouth. Since January 2013 all donations to the building fund, unless given for a specific congregation's existing or future building, are allocated to the national building fund which is for acquiring, developing and equipping buildings used for the purposes of the church, in any location where Family Church operates. In previous years, accumulated balances in the Church Growth Fund were incorporated into the main Building Fund. However, these are now kept separate for each congregation.

##### ***Church Growth and Vision Fund***

Each Family Church congregation raises funds periodically towards the continued growth of the church. These donations are used for resourcing specific community outreach projects, for purchasing equipment, and for activities that facilitate growth. 10% of funds raised by each congregation are directed toward the national growth fund for projects that impact the whole church rather than a specific congregation.

##### ***Family Church Global Outreach***

Members of Family Church can donate money specifically to overseas missions that the church supports. Such donations are allocated to the Family Church Global Outreach Fund which is used to support the work of organisations throughout the world in the relief of persons in conditions of financial need and to assist in their care. Where monthly costs exceed the amount raised through restricted donations, unrestricted funds are released to offset the balance.

##### ***Mission Trips***

This relates to donations from members of Family Church given for the purpose of funding mission trips. These funds are temporary by nature and do not accumulate balances.

##### ***Caring Hands***

Members of Family Church can donate money to Caring Hands, the department of Family Church that provides social welfare to local communities. Such donations are allocated to this fund and used primarily for the provision of food and other essential items to local people. Where costs exceed the amount raised through restricted donations, unrestricted funds are released to offset the balance.

##### ***Baby Basics***

Members of Family Church can donate money to Baby Basics, a department of Family Church that provides social welfare to local communities. Such donations are allocated to this fund and used primarily for the provision of essential baby related items to local families. Where costs exceed the amount raised through restricted donations, unrestricted funds are released to offset the balance.

##### ***Community Funday***

The Management Team set aside unrestricted funds for annual Community Fun Days. These funds, in addition to restricted grants that are provided by other organisations, are used to cover the costs of running these community events. These funds are temporary by nature and do not accumulate balances. Where event costs exceed the amount raised through the designated funds and the restricted grants, unrestricted funds are released to offset the balance.

##### ***Barclays COVID project***

This was a £100k grant from Barclays Bank, for the specific purpose of supporting those in hardship as a result of the Covid-19 pandemic.



## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **10 RESTRICTED FUNDS (continued)**

##### ***Momentum***

'Momentum' is the youth ministry of Family Church. It has undertaken fund raising and received donations to help fund the cost of equipment and youth activities generally.

##### ***Widows' Fund***

Members of Family Church have historically given donations to provide financial assistance to widows within the church. This fund remains available for use as and when required.

##### ***Ladies Ministry***

The ladies ministry of Family Church runs events throughout the year, including breakfasts, retreats and conferences. Any profit generated is invested back into the ladies ministry for future events. Where event costs exceed the amount raised through donations or delegate fees, unrestricted funds are released to offset the balance.

##### ***Mens Ministry***

The men's ministry of Family Church runs events throughout the year, including breakfasts, retreats and conferences. Any profit generated is invested back into the men's ministry for future events. Where event costs exceed the amount raised through donations or delegate fees, unrestricted funds are released to offset the balance.

##### ***Empower Conference***

Empower Conference is the church's annual conference, which is mainly financed by delegate fees. Where event costs exceed the amount raised through donations or delegate fees, unrestricted funds are released to offset the balance.

##### ***Empower Bible Academy***

Empower Bible Academy is a bible college run by Family Church. Funds are raised through delegate fees, and where costs exceed the amount raised, unrestricted funds are released to offset the balance.

##### ***Love Portsmouth (Jesus) App***

This fund was provided by the charity, 'Love Portsmouth (Jesus)' to pay for the cost of a citywide prayer initiative where streets that have been prayed for are tracked using an app.

##### ***Eternity Church Vision Fund***

This reserve fund was transferred from Eternity Church in Guildford and restricted for the use of the newly formed Family Church Guildford congregation to further the work in Surrey as its region of influence.

##### ***Jacob's Well Vision Fund***

This reserve fund was transferred from Jacob's Well Church in Bridgemaury and restricted for the use of the newly formed Family Church Bridgemaury congregation to further the work in Bridgemaury as its area of influence.

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

11 UNRESTRICTED FUNDS	At 1 April 2020 £	Income £	Expenditure £	Transfer of funds £	At 31 March 2021 £
Guildford rebranding	1,014	-	-	(1,014)	-
Guildford office & youth refurbishment	1,193	-	-	(1,193)	-
EST 1825 (Guildford)	14,730	-	-	(14,730)	-
Bridgemary Building Fund	63,291	-	-	(18,291)	45,000
Portsmouth Building Fund	13,000	-	-	-	13,000
Guildford Community Church Café	112,600	-	-	-	112,600
GCC Fund	51,848	-	-	-	51,848
Church Growth and Vision Fund	-	-	-	18,291	18,291
Property capital fund	271,613	-	(35,882)	29,232	264,963
Total designated funds	529,289	-	(35,882)	12,295	505,702
General funds	181,300	929,521	(757,738)	(295)	352,788
Total unrestricted funds	710,589	929,521	(793,620)	12,000	858,490

Included in unrestricted funds are monies set aside by the Trustees towards future projects that the Trustees and management decide to undertake within the objects of the charity.

The Bridgemary (Gosport) Building Fund and Portsmouth Building Fund each represent funds for the development of a building for the respective congregation.

The Guildford Community Church Café fund was transferred to Family Church when Guildford Community Church closed. It remains designated for use by Family Church within the Guildford area.

The GCC Fund represents general funds transferred to Family Church when Guildford Community Church closed.

The Church Growth and Vision Fund represents funds raised periodically towards the continued growth of the church. These donations are used for resourcing specific community outreach projects, for purchasing equipment, and for activities that facilitate growth. 10% of funds raised by each congregation are directed toward the national growth fund for projects that impact the whole church rather than a specific congregation.

The Property Capital Fund represents the net book value of the freehold property less the outstanding bank loan at the Balance Sheet date.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	TOTAL 2020 £
<i>Year ended 31 March 2021</i>			
Tangible fixed assets	-	670,345	670,345
Current assets	333,765	566,770	900,535
Current liabilities	-	(25,146)	(25,146)
Long term liabilities	-	(353,479)	(353,479)
	333,765	858,490	1,192,255

## EMPOWER GLOBAL

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Restricted funds	Unrestricted funds	TOTAL 2020
<i>Year ended 31 March 2020</i>	£	£	£
Tangible fixed assets	-	677,245	677,245
Current assets	294,339	438,890	733,229
Current liabilities	-	(43,149)	(43,149)
Long term liabilities	-	(362,397)	(362,397)
	<u>294,339</u>	<u>710,589</u>	<u>1,004,928</u>

#### 13 OPERATING LEASE COMMITMENTS

The company has commitments under operating leases which fall due as follows:	2021 £	2020 £
Within one year	37,659	35,810
After more than one year	143,603	163,968
	<u>181,261</u>	<u>199,778</u>

#### 14 PENSION COMMITMENTS

The company operates a defined contribution pension scheme on behalf of certain employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension cost during the year was £14,384 (2020: £12,916).

#### 15 RELATED PARTY TRANSACTIONS

During the year, the charity made donations totalling £3,175 (2020: £2,983) to support the mission work and study of two of Andy Elmes' children. During the year, payments totalling £3,000 (2020: £3,000) were also made to Great Big Life to support their work, a company of which Andy Elmes is a director.

During the year, the charity made donations totalling £5,000 (2020: £1,141) to Stella's Voice, a UK registered charity of which W Keeping, director, is an employee. During the year, payments totalling £3,750 (2020: £3,520) were also made to W Keeping's daughter, who works as a missionary with Stella's Voice in Moldova.

No other expenses are paid to trustees, excluding the reimbursement of costs paid out personally on behalf of the charity.

## **EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **16 POST BALANCE SHEET EVENT - COVID-19**

The Senior Leadership Team of Empower Global continues to meet regularly to discuss our ongoing response to the latest UK Government guidance regarding COVID-19. In all of our workplaces we have adopted the measures and recommendations given by the government and we have a robust risk assessment in place to mitigate the obvious and identified risks. Currently, our staff who are able to work from home are doing so. We are taking a flexible approach to our gatherings and ensuring not only compliance with government advice but common sense and caution too. We continue to be mindful of the social and emotional needs of our church family and particularly those who are on their own. We also consider those in the community within our reach, and continue to press forward in the furtherance of our objectives where it is safe to do so.

As a charity that is mainly reliant on individual donations to sustain our operations, we are incredibly pleased to say that giving has been relatively consistent throughout the pandemic. Where expenditure had reduced significantly as a result of not being able to hire some of our regular venues, we have reinstated some of our hire agreements and therefore our costs have now started to increase again. We have been able to continue several of our community support projects, such as Baby Basics and our Food Banks in Portsmouth and Gosport. The pastoral care of our members has continued in various forms, in line with current government advice.

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Restricted funds £	Unrestricted funds £	TOTAL 2020 £
<b>INCOME</b>				
Donations and legacies		288,026	958,034	1,246,060
Trading income		-	15,338	15,338
Investment income		-	330	330
Assets gifted from Guildford Community Church		-	164,448	164,448
<b>TOTAL INCOME</b>		<b>288,026</b>	<b>1,138,150</b>	<b>1,426,176</b>
<b>EXPENDITURE</b>				
<i>Charitable activities</i>	4	289,005	896,284	1,185,289
<b>TOTAL EXPENDITURE</b>	4	<b>289,005</b>	<b>896,284</b>	<b>1,185,289</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>(979)</b>	<b>241,866</b>	<b>240,887</b>
Gain on disposal of freehold property		-	56,056	56,056
Transfers between funds		49,801	(49,801)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>48,822</b>	<b>248,121</b>	<b>296,943</b>
Fund balances at 1 April 2019		245,517	462,468	707,985
<b>FUND BALANCES AT 31 MARCH 2020</b>		<b>294,339</b>	<b>710,589</b>	<b>1,004,928</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

**EMPOWER GLOBAL**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****18 PRIOR YEAR FUND MOVEMENTS****RESTRICTED FUNDS**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<b>Buildings and Facilities</b>					
Building Fund	130,034	31,846	(4,439)	50,000	207,441
Church Growth and Vision Fund	66,196	51,675	(69,755)	-	48,116
Trade Connections	199	-	-	(199)	-
<b>Missions</b>					
Family Church Missions Fund	8,931	53,325	(58,805)	-	3,451
Mission Trips	518	33,248	(31,440)	-	2,326
<b>Community Projects</b>					
Food Bank and Homeless Outreach	2,625	17,342	(17,052)	-	2,915
Adopt a Block and Fun Days	4,973	23,034	(21,090)	-	6,917
<b>Projects for Young People</b>					
Momentum	1,191	30,893	(29,438)	-	2,646
<b>Supporting Family Church People</b>					
Widows Fund	3,237	-	(1,501)	-	1,736
Ladies ministry	11,609	8,865	(15,588)	2,714	7,600
Mens ministry	-	11,767	(11,767)	-	-
Shine	2,755	123	(164)	(2,714)	-
<b>Leadership Events</b>					
Empower Conference	2,866	11,219	(12,889)	-	1,196
Discipleship (Faith works)	486	14,689	(13,987)	-	1,188
<b>Eternity Church</b>					
Vision Fund	9,128	-	(990)	-	8,138
<b>Jacob's Well</b>					
Vision Fund	769	-	(100)	-	669
	<b>245,517</b>	<b>288,026</b>	<b>(289,005)</b>	<b>49,801</b>	<b>294,339</b>

**UNRESTRICTED FUNDS**

	At 1 April 2019 £	Income £	Expenditure £	Transfer of funds £	At 31 March 2020 £
Guildford rebranding	1,014	-	-	-	1,014
Guildford office & youth refurbishment	1,193	-	-	-	1,193
EST 1825 (Guildford)	14,730	-	-	-	14,730
Bridgemary Building Fund	-	-	-	63,291	63,291
Portsmouth Building Fund	-	-	-	13,000	13,000
Guildford Community Church Café	-	112,600	-	-	112,600
GCC Fund	-	51,848	-	-	51,848
Property capital fund	345,677	56,056	(38,282)	(91,838)	271,613
Total designated funds	362,614	220,504	(38,282)	(15,547)	529,289
General funds	99,854	973,702	(858,002)	(34,254)	181,300
Total unrestricted funds	462,468	1,194,206	(896,284)	(49,801)	710,589