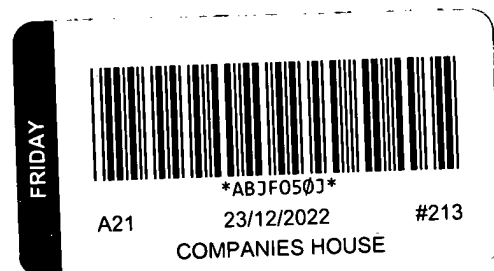




Annual Report and Financial Statements

YEAR ENDED 31ST MARCH 2022



EMPOWER GLOBAL

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

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED COMPANY NUMBER: 3053642

REGISTERED CHARITY NUMBER: 1058285

DIRECTORS AND TRUSTEES

Mr W Keeping
Mr S Smith
Mr M Ward
Mr M Ferguson

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 2022

The council of management have the pleasure of presenting their report and the audited accounts of the charity for the year ended 31 March 2022.

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

Our objectives 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 2021/22 was £1,195,653. The following provides further information on how funds were spent to support our charitable activities.

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.
- 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. 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.
- 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 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 worship together and grow in their faith. We are continually investing in our sound, media and lighting equipment as well as providing logistical solutions for moving equipment to and from venues to support this.
- 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 provide positive alternatives to socially undesirable pastimes and introduce Christian values to the children and young people.
- Our part-time Bible College, Empower Bible Academy has now been wound up as we make room for FORGE. FORGE is a one-year ministry school that provides opportunities for life-shaping encounters with God, preparing disciples for kingdom living and for the work of the ministry. FORGE is set to open in September 2022 and will run from the Empower Centre Portsmouth.
- 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 provide 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.
- 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.

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 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. We currently support around 100 families with food hampers 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.
- 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

We contributed to the spiritual and moral education of children and young people through many of our activities, including our Sunday morning services and Momentum youth groups.

We were able to run our Kids Clubs in August and October with themed days, activities and a nutritious lunch provided. Children joined in with games and left with arts and crafts in hand.

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. Our support currently extends to Overland Missions (Zambia and Angola), Stella's Voice (Moldova), Angel Home (India), Rainbow House (Brazil), Verdad Viviente Christian Church (Ecuador), as well as Family Church Makati in Manila, Philippines. We also provide regular support to a number of missionaries (individuals and families) who work with organisations in other countries that provide relief to those in poverty and share the Christian message.

We stay connected through newsletters, emails and video calls. We also hold an annual 'Global Sunday' in each of our Family Church congregations where we showcase the organisations and missionaries that we support, so that people can see what is achieved through the financial support that is provided by Empower Global.

PREMISES

Portsmouth

The Empower Centre Portsmouth (83-87 Kingston Road, Portsmouth, PO2 7DX) continues to be the headquarters of Empower Global and of Family Church. As well as being the venue for our smaller gatherings and meetings, the premises helps facilitate the rapidly expanding work of our community teams.

Gosport

The Empower Centre Gosport (Layton Road, Bridgemary, PO13 0JQ) has continued to serve the congregation and local community through the ongoing work of the pastoral and community teams. Several grants have been gratefully received and allocated to improvement works on the Church building, to include the refurbishment of the toilets and kitchen. Works are due to take place later in 2022.

Havant & Waterlooville

The Empower Centre Havant provides a warm and inviting space for both church gatherings and community events. The Waterlooville congregation continues to make use of the local Community Centre. The monthly movie nights have been a great success with local families.

Waterside

The lease of 19A The Marsh, Hythe, Southampton was due to expire on 31st March 2022. The landlord has agreed for an extension of the lease on a 3-monthly term. 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 lease of the building known as the Empower Centre Guildford (Weyford House, 21-22 Woodbridge Meadows, Guildford, GU1 1BA) was surrendered in November 2021. This followed the closure of the congregation the previous financial year.

General Building Fund

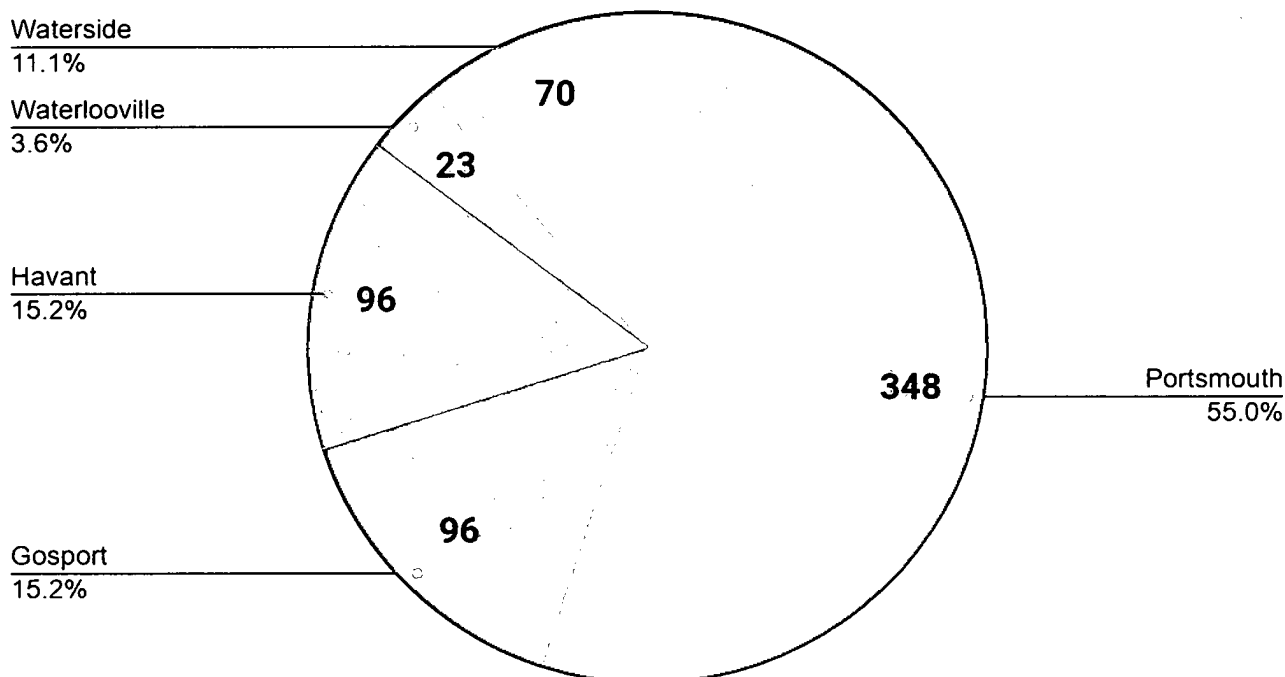
As of 31 March 2022 the balance of the Portsmouth church building fund was £218,492; historically balances have been as follows:

2021	£205,492	2015	£168,087
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

As of 31st March 2022, there was a balance of £47,862 in the Gosport building fund.

FAMILY CHURCH ATTENDANCE FIGURES

Average Attendance



Average attendance figures between September '21 (when restrictions were lifted) to March '22 including adults and children.

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' income and expenditure.

The senior leadership are encouraged to see such a significant return to a place of strength following the Covid-19 season. It has been heartwarming to see the commitment of our church family, both in their willingness to attend in-person gatherings and in their continued financial support.

Across the year we saw an average of 294 people volunteering in our Sunday services. By the end of March, 205 people had been part of one of 28 small groups (Connect Groups) run across our congregations.

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).

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.

Empower Global has been the grateful recipient of several grants made by local authorities and businesses seeking to support our community work.

RELATIONSHIPS WITH OUR LOCAL COMMUNITIES

All of our congregations are part of their local community. We are pleased to be able to invest in events and projects that serve the people in those communities, and strengthen the relationships we've formed. In Waterlooville we presented movie nights, with free food and refreshments. Over eight evenings we saw 510 people attend.

In Portsmouth we continue to offer our Tots and Toys group that runs on Monday mornings during term time, where we see an average of 35 parents and children weekly. Messy Church runs on the third Wednesday of the month where 30 children attend. The Summer workshops for primary school aged children ran every Wednesday throughout August with an average of 25 attendees. This was in conjunction with the HAF programme run by Portsmouth City Council. In the October half term Kids Club 40 Children attended each day. There was a different theme for each day and the week was a great success. At Christmas our Caring Hands team provided 60 Christmas hampers to local families in need. This included a traditional Christmas dinner, gifts for all the family and a bag of treats.

Across the year Caring Hands delivered 3031 food parcels. This was made possible by the ongoing support of Portsmouth City Council, Arnold Clarke, Abri, and the kind generosity of the people of Portsmouth and Family Church. Our referring bodies include local schools, Health Visitors, Social Workers, Advice Portsmouth and Citizens Advice, among others.

Through the work of Baby Basics we have continued to support expectant mums and those with young families by supplying them with all the essentials they need to look after their babies. At times we have fulfilled upwards of 50 referrals a month, received from grateful health and social care professionals.

Caring Hands Gosport food bank has continued to grow and expand its services to support the local community. This year we have been able to begin supporting families with different needs by launching Caring Hands Kids, our children's clothing and toy bank. We have provided 1250 hampers which equates to 3,750 meals. Additionally 430 toiletry hampers were supplied to families in need. Since the launch of Caring Hands Kids in January 2022, we have provided 82 clothing, education and toy hampers for children.

FINANCIAL REVIEW

The Board of Directors/Trustees are pleased with the financial performance of the charity throughout 2021/22.

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 produces 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 2021/22 was £1,079,049 which was a 14.6% decrease on 2020/21 (£1,263,615). The monthly regular unrestricted giving through tithes and offerings saw a decrease of 12.4% from £896,352 in 2020/21 to £785,610.

Empower Global made an operating loss of £116,604, with a decrease in unrestricted funds from £858,490 in 2020/21 to £710,110. Current assets, including cash in hand and in the bank, decreased by 10.3% over the course of the year to £808,159.

Total expenditure increased by 11.1% from £1,076,288 in 2020/21 to £1,195,653 in 2021/22 with £1,025,512 of that being ministry related expenditure, and £170,141 relating to the administrative operation of the charity.

Within the ministry related expenditure, Empower Global gave £265,621 towards missions projects (globally and locally) to support those in need, with £129,974 coming from restricted funds.

In 2021/22, a total of £533,017 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. In accordance with the policy set by the trustees we hold general reserves sufficient to cover 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.

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.

As a member of Assemblies of God Great Britain we support the drive to see more Churches planted across the country and are considering how best we can facilitate this.

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.

THE COUNCIL OF MANAGEMENT

The Charity is managed by the Council of Management. There are 24 paid employees (10 full-time, 14 part-time at 31 March 2022) 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 APPOINTMENT 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;

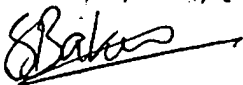
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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 19 December 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 2022, 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 2022, 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. 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 22 December 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 2022

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME					
Donations and legacies	3	280,427	785,610	1,066,037	1,230,446
Trading income		-	12,664	12,664	7,992
Investment income		-	348	348	232
Other income - CJRS		-	-	-	24,945
TOTAL INCOME		280,427	798,622	1,079,049	1,263,615
EXPENDITURE					
<i>Charitable activities</i>		248,651	947,002	1,195,653	1,076,288
TOTAL EXPENDITURE	5	248,651	947,002	1,195,653	1,076,288
NET (EXPENDITURE)/INCOME FOR YEAR		31,776	(148,380)	(116,604)	187,327
NET MOVEMENT IN FUNDS		31,776	(148,380)	(116,604)	187,327
Fund balances at 1 April 2021		333,765	858,490	1,192,255	1,004,928
FUND BALANCES AT 31 MARCH 2022		365,541	710,110	1,075,651	1,192,255

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

All incoming resources and resources expended derive from continuing activities.

EMPOWER GLOBAL

Company registration number 3053642

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

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	7		638,752		670,345
CURRENT ASSETS					
Stock		20,163		17,177	
Debtors	8	28,239		14,474	
Cash at bank and in hand		<u>759,757</u>		<u>868,884</u>	
		808,159		900,535	
CREDITORS: amounts falling due within one year	9	<u>(27,189)</u>		<u>(25,146)</u>	
NET CURRENT ASSETS			<u>780,970</u>		<u>875,389</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,419,722		1,545,734
CREDITORS: amounts falling due after one year	10		<u>(344,071)</u>		<u>(353,479)</u>
NET ASSETS	13		<u><u>1,075,651</u></u>		<u><u>1,192,255</u></u>
FUNDS					
Restricted funds	11		365,541		333,765
Unrestricted funds - General	12		283,812		352,788
Unrestricted funds - Designated	12		426,298		505,702
TOTAL FUNDS			<u><u>1,075,651</u></u>		<u><u>1,192,255</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 19 December 2022
and signed on its behalf by



Mr M Ferguson
Director

EMPOWER GLOBAL

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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

		2022	2021
	Notes	£	£
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	(83,896)	223,724
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		348	232
Fixed asset additions		(11,063)	(29,535)
Proceeds from sale of fixed assets		14,605	1,500
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of borrowing		(8,896)	(8,433)
Interest paid		(20,225)	(20,653)
NET CASH FLOW		<u>(109,127)</u>	<u>166,835</u>
Change in cash and cash equivalents in the period		(109,127)	166,835
Cash and cash equivalent at start of the period		868,884	702,049
Cash and cash equivalents at the end of the period	2	<u>759,757</u>	<u>868,884</u>

EMPOWER GLOBAL

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

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022**1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

		2022	2021
	Notes	£	£
Net (expense)/income for the year		(116,604)	187,327
Interest received		(348)	(232)
Interest paid		20,225	20,653
Depreciation		28,366	35,239
Profit on disposal of fixed assets		(315)	(304)
(Increase)/decrease in debtors		(13,765)	16,706
Increase/(decrease) in creditors		1,531	(18,488)
Increase in stock		(2,986)	(17,177)
Net cash flow from operating activities		<u>(83,896)</u>	<u>223,724</u>

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

		2022	2021
		£	£
Cash at bank and in hand	3	<u>759,757</u>	<u>868,884</u>

3 ANALYSIS OF CHANGES IN NET DEBT

		At		Other non-	At 31
		1 April 2021	Cash flows	cash changes	31 March 2022
Cash at bank and in hand	2	868,884	(109,127)	-	759,757
Debt due within one year		(9,148)	(29,121)	28,609	(9,660)
Debt due after one year		(353,479)	-	9,408	(344,071)
		<u>506,257</u>	<u>(138,248)</u>	<u>38,017</u>	<u>406,026</u>

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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 2022

3	DONATIONS AND LEGACIES	Restricted funds £	Unrestricted funds £	TOTAL 2022 £	TOTAL 2021 £
	Cash donations and legacies	240,340	662,433	902,773	1,050,503
	Gift Aid recoverable	12,367	123,177	135,544	145,458
	Donations in kind	27,720	-	27,720	34,485
	TOTAL DONATIONS AND LEGACIES	280,427	785,610	1,066,037	1,230,446

4	STAFF COSTS	2022 £	2021 £
	Salaries and wages	492,808	484,240
	Social security costs	24,569	22,903
	Pension contributions	15,640	14,384
		533,017	521,527

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

Key management personnel received total remuneration of £218,563 (2021: £207,672) to 5 employees, which includes manse payments of £71,100 (2021: £71,100)

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

	2022 Number	2021 Number
Pastors	10	11
Administration	8	10
Community	3	3
Youth	2	2
Facilities	1	1
	24	27

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

5	EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
	Costs directly allocated to activities				
	Wages and salaries (see note 4)	52,730	480,287	533,017	521,527
	Grants and donations (see note 6)	129,974	135,647	265,621	255,437
	Motor expenses	2,542	6,164	8,706	9,364
	Hire of halls and storage	7,619	68,396	76,015	42,602
	Meeting expenses	44,455	46,533	90,988	40,361
	Publicity	418	734	1,152	205
	Hospitality	781	7,533	8,314	3,377
	Travel and subsistence	-	229	229	864
	Telephone	185	4,777	4,962	6,118
	Printing, postage and stationery	-	17,070	17,070	22,327
	Stock and consumables	-	1,116	1,116	3,419
	Property depreciation	-	15,083	15,083	15,083
	Motor depreciation	-	3,554	3,554	5,719
	Profit on disposal of fixed assets	-	(315)	(315)	(304)
		238,704	786,808	1,025,512	926,099
	Support costs allocated to activities				
	Office expenses	833	35,037	35,870	44,919
	Fees and subscriptions	241	4,631	4,872	4,143
	Insurance	-	13,938	13,938	14,545
	Legal and professional fees	1,876	35,996	37,872	960
	Repairs and maintenance	5,727	30,837	36,564	39,338
	Bank charges	1,270	3,961	5,231	5,374
	Loan interest	-	20,225	20,225	20,653
	Equipment depreciation	-	7,596	7,596	10,946
	Computer equipment depreciation	-	2,133	2,133	3,491
	Audit and accountancy	-	5,840	5,840	5,820
		9,947	160,194	170,141	150,189
	TOTAL EXPENDITURE	248,651	947,002	1,195,653	1,076,288

Included within audit and accountancy above are amounts due to the auditors in relation to the audit of £3,000 (2021: £3,000) and £2,840 for other work (2021: £2,820).

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 2022**6 ANALYSIS OF GRANTS**

Gift and donations made in the year totalled £265,621 (2021: £255,437). Gifts over £1,000 per institution are as follows:

	2022	2021
	£	£
Angel Home	8,000	4,634
Sonrise Church	2,000	-
Great Big Life	3,000	3,000
Stella's Voice	10,025	5,000
Assemblies of God	20,000	20,000

7 TANGIBLE FIXED ASSETS

	Freehold property	Motor vehicles	Fixtures & equipment	Computer equipment	Total
	£	£	£	£	£
COST					
At beginning of year	754,109	34,425	257,187	24,958	1,070,679
Additions	-	-	10,164	899	11,063
Disposals	-	(9,300)	(202,592)	(13,230)	(225,122)
At end of year	754,109	25,125	64,759	12,627	856,620
DEPRECIATION					
At beginning of year	126,519	17,266	235,908	20,641	400,334
Charge for the year	15,083	3,554	7,596	2,133	28,366
On disposals	-	(6,357)	(192,912)	(11,563)	(210,832)
At end of year	141,602	14,463	50,592	11,211	217,868
NET BOOK VALUE					
At end of year	612,507	10,662	14,167	1,416	638,752
At beginning of year	627,590	17,159	21,279	4,317	670,345

8 DEBTORS

	2022	2021
	£	£
Income tax recoverable	11,916	12,471
Prepayments and accrued income	14,909	1,003
Other debtors	1,414	1,000
	28,239	14,474

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

9	CREDITORS: amounts falling due within one year	2022 £	2021 £
	Bank loans	9,660	9,148
	Other creditors	6,905	5,120
	Accruals and deferred income	10,624	10,878
		<u>27,189</u>	<u>25,146</u>
10	CREDITORS: amounts falling due after more than one year	2022 £	2021 £
	Bank loans	<u>344,071</u>	<u>353,479</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 £299,549 (2021: £311,314).

11 RESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Buildings and Facilities					
Building Fund	205,492	-	-	-	205,492
Church Growth and Vision Fund	45,851	71,211	(50,567)	-	66,495
Missions					
Family Church Global Outreach	10,730	61,339	(53,868)	-	18,201
Mission Trips	3,694	-	(3,694)	-	-
Community Projects					
Caring Hands	15,102	44,519	(39,489)	14,413	34,545
Baby Basics	28,767	16,805	(17,785)	(14,413)	13,374
Community Funday	3,941	5,408	(5,633)	-	3,716
Barclays COVID project	9,554	180	(9,734)	-	-
PCC School meals and food hampers	-	6,000	(4,458)	-	1,542
SEN	-	5,000	-	-	5,000
Connect4Communities	-	22,145	(12,542)	-	9,603
Kickstart	-	10,189	(7,833)	-	2,356
Projects for Young People					
Momentum	2,838	21,570	(23,050)	-	1,358
Supporting Family Church People					
Widows Fund	991	-	(991)	-	-
Ladies ministry	-	4,398	(2,164)	-	2,234
Mens ministry	-	10,863	(10,863)	-	-
Leadership Events					
Empower Bible Academy	3,380	800	(4,180)	-	-
Love Portsmouth (Jesus) App	3,425	-	(1,800)	-	1,625
	<u>333,765</u>	<u>280,427</u>	<u>(248,651)</u>	<u>-</u>	<u>365,541</u>

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

11 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 2022

11 RESTRICTED FUNDS (continued)

PCC School Meals and Hampers

This is a restricted fund in our Portsmouth congregation with funds provided by a grant from Portsmouth City Council, specifically for Christmas family activity packs for the community.

SEN

This is a restricted fund in our Havant congregation with funds provided by a specific donation, for the purpose of supporting projects for children with special educational needs.

Connect4Communities

This is a restricted fund in our Gosport congregation with funds provided by grants from Hampshire County Council, specifically for supporting those in the community with emergency food and other essential items.

Kickstart

The Kickstart fund was created to receive payments from Portsmouth City Council, as a gateway to the government's Kickstart employment scheme, to cover employee costs associated with three Kickstart placements. We also received a grant for each Kickstart placement, producing an excess of funds to support the placements.

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 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.

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

12 UNRESTRICTED FUNDS	At 1 April 2021 £	Income £	Expenditure £	Transfer of funds £	At 31 March 2022 £
Bridgemary Building Fund	45,000	-	-	-	45,000
Portsmouth Building Fund	13,000	-	-	-	13,000
National Family Church Future Fund	112,600	-	(86,502)	-	26,098
GCC Fund	51,848	-	-	(51,848)	-
Gosport Building Fund	-	-	(3,986)	51,848	47,862
Church Growth and Vision Fund	18,291	-	-	-	18,291
Portsmouth Local Fund	-	19,317	(2,046)	-	17,271
Property capital fund	264,963	-	(35,429)	29,242	258,776
Total designated funds	505,702	19,317	(127,963)	29,242	426,298
General funds	352,788	779,305	(819,039)	(29,242)	283,812
Total unrestricted funds	858,490	798,622	(947,002)	-	710,110

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 National Family Church Future Fund is set aside for the future development of our congregations. The brought forward balance includes the former Guildford Community Church Cafe fund, which has now been incorporated into this fund. Much of this fund has been spent on expenditure related to the Guildford area.

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

The Gosport Building Fund is a fund set aside for future building projects at our site in Gosport.

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.

The Portsmouth Local Fund is a set aside for the ongoing and future development of our Portsmouth congregation.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2022 £
<i>Year ended 31 March 2022</i>			
Tangible fixed assets	-	638,752	638,752
Current assets	365,541	442,618	808,159
Current liabilities	-	(27,189)	(27,189)
Long term liabilities	-	(344,071)	(344,071)
	365,541	710,110	1,075,651

EMPOWER GLOBAL

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Restricted funds	Unrestricted funds	TOTAL 2021
<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)
	<u>333,765</u>	<u>858,490</u>	<u>1,192,255</u>

14 OPERATING LEASE COMMITMENTS

The company has commitments under operating leases which fall due as follows:	2022	2021
	£	£
Within one year	20,079	37,659
After more than one year	122,759	143,603
	<u>142,838</u>	<u>181,262</u>

15 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 £15,640 (2021: £14,384).

16 RELATED PARTY TRANSACTIONS

During the year, the charity made donations totalling £3,600 (2021: £3,175 for two children) to support the mission work and study of one of Andy Elmes' children. During the year, payments totalling £3,000 (2021: £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 £11,512 (2021: £5,000) to Stella's Voice, a UK registered charity of which W Keeping, director, is an employee. During the year, payments totalling £4,125 (2021: £3,750) 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 2022**17 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Restricted funds £	Unrestricted funds £	TOTAL 2021 £
INCOME				
Donations and legacies		334,094	896,352	1,230,446
Trading income		-	7,992	7,992
Investment income		-	232	232
Other income - CJRS		-	24,945	24,945
TOTAL INCOME		334,094	929,521	1,263,615
EXPENDITURE				
<i>Charitable activities</i>	5	282,668	793,620	1,076,288
TOTAL EXPENDITURE	5	282,668	793,620	1,076,288
NET INCOME/(EXPENDITURE) FOR YEAR		51,426	135,901	187,327
Transfers between funds		(12,000)	12,000	-
NET MOVEMENT IN FUNDS		39,426	147,901	187,327
Fund balances at 1 April 2020		294,339	710,589	1,004,928
FUND BALANCES AT 31 MARCH 2021		333,765	858,490	1,192,255

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 2022**18 PRIOR YEAR FUND MOVEMENTS****RESTRICTED FUNDS**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Buildings and Facilities					
Building Fund	207,441	1,000	(2,949)	-	205,492
Church Growth and Vision Fund	48,116	35,276	(37,541)	-	45,851
Missions					
Family Church Missions Fund	3,451	53,006	(45,727)	-	10,730
Mission Trips	2,326	2,390	(1,022)	-	3,694
Community Projects					
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
Projects for Young People					
Momentum	2,646	1,983	(1,791)	-	2,838
Supporting Family Church People					
Widows Fund	1,736	-	(745)	-	991
Ladies ministry	7,600	-	(7,600)	-	-
Mens ministry	-	873	(873)	-	-
Leadership Events					
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
Eternity Church					
Vision Fund	8,138	-	(8,138)	-	-
Jacob's Well					
Vision Fund	669	-	(669)	-	-
	294,339	334,094	(282,668)	(12,000)	333,765

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