

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales · Charity number 1087079

Details

Status Registered

Legal form Other

Registered 2001-06-21

Register [View on the Charity Commission register](#)

Contact

Address 87 Pembroke Road
Merlins Bridge
Haverfordwest
Pembs
SA61 1LN

Phone 01437767921

Email treasurer@eccentre.org.uk

Website www.emmanuelchristiancentre.org.uk

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS") TO ADVANCE THE CHRISTIAN FAITH PRIMARILY IN THE AREA OF PEMBROKESHIRE AND SOUTH WALES IN ACCORDANCE WITH THE STATEMENT OF DOCTRINE AND BASIS OF FAITH CONTAINED IN THE FIRST SCHEDULE HERETO.

Activities: "to advance the Christian faith primarily in the area of Pembrokeshire.." through Emmanuel Church and Annual Beach Missions (our Bookshop has ceased to trade.)

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PEMBROKESHIRE AND SOUTH WALES
- Ireland
- Netherlands
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£111,490	£123,368	-	-
2024-03-31	£110,788	£105,800	-	-
2023-03-31	£90,445	£92,344	-	-
2022-03-31	£112,348	£95,823	-	-
2021-03-31	£75,229	£110,197	-	-

Trustees

Name	Role	Appointed
ANNA ELIZABETH WILLIAMS		2021-04-01
CORNELIS ANTOINE VAN DER SPOEL		2021-04-01
MERVYN GWYNFOR PALMER		
Neale Gregson		2013-08-01
STEPHANIE JANET PALMER		

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales - Charity number 1087079

Accounts

CHARITY REGISTRATION NUMBER: 1087079

Emmanuel Christian Centre Pembrokeshire
Unaudited Financial Statements
31 March 2025

PRITCHARD & CO
Chartered accountants
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Emmanuel Christian Centre Pembrokeshire

Financial Statements

Year ended 31 March 2025

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Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Emmanuel Christian Centre Pembrokeshire
Charity registration number	1087079
Principal office	87 Pembroke Rd Haverfordwest Pembrokeshire SA61 1LN

The trustees

Mrs A Williams
Mr C Van der Spoel
Mr M Palmer
Mr N Gregson
Mrs S Palmer

Independent examiner	Stephen Davies FCCA
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Structure, governance and management

The trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity, highlighting the last year's activities in accordance with the aims of our Trust Deed.

Emmanuel Christian Centre is the Charity, having three core work sections: a church, a summer mission and an all year round schools ministry. We support a full-time pastor for the church. We also support a church member working as a volunteer with the charity "Walk through the Bible" in the primary schools throughout Pembrokeshire. She has recently commenced a chaplaincy course. Another church member continues to work in Ireland with the charity Operation Mobilisation, where she is now a field leader. We keep an up-to-date record of all our Children Protection details and Data protection details.

Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

The aims of the charity are “to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto. “

Our Sunday morning services have an average congregation of about 120. This means we are reaching capacity so we plan to have a 9 o'clock service as well as the 11am starting after Easter. We continue to live stream our services which helps those who are not able to attend and enables many from our community and further afield to join online. We held our summer services outdoors in the marquee. Many families from around joined us even though they wouldn't normally attend.

We meet for a prayer breakfast on the first Saturday of the month and have regular mid week prayer meetings.

We have five weekly adult Life-groups that meet in various locations, and a Monday night youth life group that has an average of 20 young people.

We run a free Toddlers group every Tuesday and Wednesday morning. Sessions are always busy with around 30 little ones at each. These sessions are really appreciated with families so grateful for a safe place for the toddlers to play and adults to share and chat. Refreshments are provided for adults and little ones.

Our Friday night Rainbow club for 5 to 11 year olds stopped after Christmas 2024. This was after much discussion and prayer. It is hoped that an after school club will be started in our local primary school.

Our annual Alive Festival was really well attended with around 150 families from the neighbourhood coming to enjoy games, craft, food and a Bible based presentation. We held a week long children's mission in the summer with an average of 70 children from the local communities attending. The morning involved a busy programme of games, craft, drama, songs and a Bible story. All the children were provided with a free lunch before they went home.

The week after this a team went to Saundersfoot to run a morning holiday club in the school, joined by members of a local church. Around 60 children attended daily. The afternoon saw the team on the beach doing games and sandcastles followed by the presentation of the same programme that had been done in the holiday club.

At Christmas we held a 'Christmas Experience' where children and adults were taken in groups through different scenes. Starting with a winter wonderland then meeting various characters from the Nativity. The event was free and ran for four days. Many schools brought classes during the day sessions as well as hundreds from our locality attending later groups and on the Saturday. Each child received a Christmas goody bag to take home. We also held a Saturday evening community Carol service.

Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Emmanuel kitchen continues to grow with numbers between 30 and 45 coming to enjoy a warm welcome, soup and a roll every fortnight. We have extended the length of this event and provide table games, jigsaws and other activities for those who want to stay.

This year we ran an Alpha course for those exploring faith. This was held at church.

Over this year our minister has taken a wedding and several funerals at church. He continues to visit local residential homes to take services and bring communion.

Financial review

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads, licences and the ongoing upkeep and running of the church.

We have given £1,500 to support our local food bank and £300 to Story Coffee. We gave £2,400 to the ongoing work of Bibles for Schools in our area so that local children can be offered a Bible after completing the 'Walk through the Bible' sessions. We also gave gifts to Wycliffe and Open Doors.

The trustees' annual report was approved on 28 January 2026 and signed on behalf of the board of trustees by:

Mr C Van der Spoel
Trustee



Mr M Palmer
Trustee



Emmanuel Christian Centre Pembrokeshire

Independent Examiner's Report to the Trustees of Emmanuel Christian Centre Pembrokeshire

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Emmanuel Christian Centre Pembrokeshire ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe: 1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or 2. the accounts do not accord with those records; or 3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Davies FCCA
Independent Examiner

Ty Llwyd Limited
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

28th January 2025

Emmanuel Christian Centre Pembrokeshire

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	108,270	—	108,270	108,815
Investment income	5	3,220	—	3,220	1,973
Total income		<u>111,490</u>	<u>—</u>	<u>111,490</u>	<u>110,788</u>
Expenditure					
Expenditure on charitable activities	6,7	(123,368)	—	(123,368)	(105,800)
Total expenditure		<u>123,368</u>	<u>—</u>	<u>123,368</u>	<u>105,800</u>
Net (expenditure)/income and net movement in funds		<u>(11,878)</u>	<u>—</u>	<u>(11,878)</u>	<u>4,988</u>
Reconciliation of funds					
Total funds brought forward		222,375	26,828	249,203	244,215
Total funds carried forward		<u>210,497</u>	<u>26,828</u>	<u>237,325</u>	<u>249,203</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Emmanuel Christian Centre Pembrokeshire

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	137,369	144,596
Current assets			
Debtors	12	11,792	9,557
Cash at bank and in hand		88,164	95,050
		<u>99,956</u>	<u>104,607</u>
Net current assets		<u>99,956</u>	<u>104,607</u>
Total assets less current liabilities		<u>237,325</u>	<u>249,203</u>
Funds of the charity			
Restricted funds		26,828	26,828
Unrestricted funds		210,497	222,375
Total charity funds	13	<u>237,325</u>	<u>249,203</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2026, and are signed on behalf of the board by:

Mr C Van der Spoel
Trustee



Mr M Palmer
Trustee



The notes on pages 7 to 13 form part of these financial statements.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Pembroke Rd, Haverfordwest, Pembrokeshire, SA61 1LN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Gifts and Offerings	89,919	89,919	89,799	89,799
Gifts				
Gift Aid	18,351	18,351	19,016	19,016
	<u>108,270</u>	<u>108,270</u>	<u>108,815</u>	<u>108,815</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	3,220	3,220	1,973	1,973

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable expenditure	123,368	—	123,368

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable expenditure	102,759	3,041	105,800

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Direct charitable expenditure	123,368	123,368	105,800

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	11,702	8,000

9. Staff costs

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Staff costs *(continued)*

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Pastor	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	266,324	83,053	349,377
Additions	<u>–</u>	<u>4,475</u>	<u>4,475</u>
At 31 March 2025	<u>266,324</u>	<u>87,528</u>	<u>353,852</u>
Depreciation			
At 1 April 2024	151,700	53,081	204,781
Charge for the year	<u>5,326</u>	<u>6,376</u>	<u>11,702</u>
At 31 March 2025	<u>157,026</u>	<u>59,457</u>	<u>216,483</u>
Carrying amount			
At 31 March 2025	<u>109,298</u>	<u>28,071</u>	<u>137,369</u>
At 31 March 2024	<u>114,624</u>	<u>29,972</u>	<u>144,596</u>

12. Debtors

	2025 £	2024 £
Trade debtors	10,215	8,034
Prepayments and accrued income	<u>1,577</u>	<u>1,523</u>
	<u>11,792</u>	<u>9,557</u>

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	222,375	111,490	(123,368)	210,497

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	214,346	110,788	(102,759)	222,375

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Development Fund	3,637	—	—	3,637
Planting, Training and Vision Projects	21,959	—	—	21,959
Hardship Fund	770	—	—	770
Beach Mission	462	—	—	462
	26,828	—	—	26,828

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Development Fund	3,637	—	—	3,637
Planting, Training and Vision Projects	25,000	—	(3,041)	21,959
Hardship Fund	770	—	—	770
Beach Mission	462	—	—	462
	29,869	—	(3,041)	26,828

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	137,369	–	137,369
Current assets	73,128	26,828	99,956
Net assets	<u>210,497</u>	<u>26,828</u>	<u>237,325</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	144,596	–	144,596
Current assets	77,778	26,828	104,606
Net assets	<u>222,374</u>	<u>26,828</u>	<u>249,202</u>

15. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

Where reduced disclosures are applied, disclosures from the Companies Act 2006 still need to be made regarding the fair value of the instruments in each category and the changes in value recognised in profit and loss. Disclosures of the significant assumptions underlying the valuation models and techniques used, and extent and nature of derivative instruments are also required.

Emmanuel Christian Centre Pembrokeshire

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Emmanuel Christian Centre Pembrokeshire

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Gifts and Offerings	89,919	89,799
Gift Aid	18,351	19,016
	<u>108,270</u>	<u>108,815</u>
 Investment income		
Bank interest receivable	3,220	1,973
	<u>3,220</u>	<u>1,973</u>
 Total income	<u>111,490</u>	<u>110,788</u>
 Expenditure		
Expenditure on charitable activities		
Rates and water	3,108	4,295
Light and heat	7,194	9,092
Repairs and maintenance	8,045	10,373
Insurance	3,100	3,091
Telephone	1,725	1,275
Other office costs	308	294
Depreciation	11,702	8,000
Licence	6,043	5,724
Equipment lease	1,190	1,265
Printing, postage and stationery	2,454	1,942
Gifts and ministry	75,090	60,449
Bank charges	4	–
College and training fees	3,405	–
	<u>(123,368)</u>	<u>(105,800)</u>
 Total expenditure	<u>123,368</u>	<u>105,800</u>
 Net (expenditure)/income	<u>(11,878)</u>	<u>4,988</u>

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales - Charity number 1087079

Accounts

Emmanuel Christian Centre Pembrokeshire
Unaudited Financial Statements
31 March 2024

PRITCHARD & CO
Chartered accountants
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

Emmanuel Christian Centre Pembrokeshire

Financial Statements

Year ended 31 March 2024

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Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Emmanuel Christian Centre Pembrokeshire
Charity registration number	1087079
Principal office	87 Pembroke Rd Haverfordwest Pembrokeshire SA61 1LN

The trustees

Mrs A Williams
Mr C Van der Spoel
Mr M Palmer
Mr N Gregson
Mrs S Palmer

Independent examiner	Stephen Davies FCCA
-----------------------------	---------------------

Structure, governance and management

The trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity, highlighting the last year's activities in accordance with the aims of our Trust Deed.

Emmanuel Christian Centre is the Charity, having three core work sections: a church, a summer mission and an all year round schools ministry. We support a full-time pastor for the church. We also support a church member working as a volunteer with the charity "Walk through the Bible" in the primary schools throughout Pembrokeshire and another church member now working in Ireland with the charity Operation Mobilization. We keep an up-to-date record of all our Children Protection details and Data protection details.

Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities

The aims of the charity are "to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto."

Our Sunday morning services have an average congregation of about 100. We continue to live stream our services which helps those who are unable to attend and enables many in our community to join online. Once again during the summer we held outdoor services in the marquee, with many families joining us who wouldn't usually come on a Sunday.

During the summer holidays we took a team to Saundersfoot to run a morning holiday club in the school, joined by members of a local church. Around 60 children attended. In the afternoon the team went down to the beach where, after a games session, they presented the same programme that had been done at the holiday club. The following week we ran a holiday club at Emmanuel with an average of 70 children from the local communities attending every morning. After a busy programme of games, songs, craft and stories, the children were all given a free lunch before going home. Some of the team also joined with a church in London to help them with their mission, using the same material for their programme.

Every Friday evening during term time we have Rainbow Club for 4 to 10 year olds. There are 35 children on the register. Monday night is Youth Life group with between 18 to 24 young people regularly attending. We have four adult Life groups which meet in different locations in the county on various evenings during the week. Tuesday and Wednesday mornings are when we run the Babies and Toddlers groups. These are always busy, with around 30 little ones at each session. These sessions are greatly appreciated, providing a safe place for play, and a time for adults to share and chat. Refreshments are supplied for the children and parents.

Once more at Christmas we held 'a Christmas Experience' where children and adults were taken through different scenes a group at a time. Starting with a winter wonderland, then going on to meet various characters from the Christmas story. This was a free event which we put on for four days. Many of the local Primary schools came as well as 300 from our local community. Each child received a goody bag to take home. The community carol service was held at the church as well and the church was full.

Our annual Alive festival was once again well attended with hundreds of families from the area coming to enjoy games, craft, free hot dogs and ice cream, as well as a presentation on the real meaning of Easter.

We continue to meet for a prayer breakfast every first Saturday of the month and have a regular prayer meeting.

Emmanuel Christian Centre Pembrokeshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

We have developed a new website, which is much more user friendly and has enabled locals and visitors to access details and event information. A number of people have joined us for different things because of the website.

We have started an Emmanuel Kitchen group, where once a fortnight a free soup and roll lunch is provided for anyone from church or the local community who wishes to come. This is much appreciated by those who are older and those who live on their own.

Over this year our minister has taken a wedding and several funerals in the church. He visits local residential care homes to take services, and give communion.

Financial review

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads, licences and the ongoing upkeep and running of the church.

We have given £1300 to support our local branch of Christians Against Poverty. We continue to support Bibles for schools and have given £2000 for children in our local schools to receive Bibles. We have also given £200 to Evangelical Alliance Wales.

The trustees' annual report was approved on 13 November 2024 and signed on behalf of the board of trustees by:

Mr C Van der Spoel
Trustee



Mr M Palmer
Trustee



Emmanuel Christian Centre Pembrokeshire

Independent Examiner's Report to the Trustees of Emmanuel Christian Centre Pembrokeshire

Year ended 31 March 2024

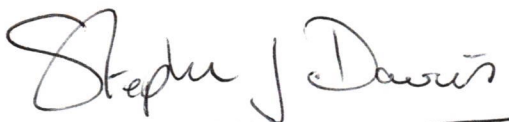
I report to the trustees on my examination of the financial statements of Emmanuel Christian Centre Pembrokeshire ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe: 1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or 2. the accounts do not accord with those records; or 3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Davies FCCA
Independent Examiner

Ty Llwyd Limited
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

13th November 2024

Emmanuel Christian Centre Pembrokeshire

Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	108,815	–	108,815	90,446
Investment income	5	1,973	–	1,973	–
Total income		<u>110,788</u>	<u>–</u>	<u>110,788</u>	<u>90,446</u>
Expenditure					
Expenditure on charitable activities	6,7	105,800	–	105,800	92,345
Total expenditure		<u>105,800</u>	<u>–</u>	<u>105,800</u>	<u>92,345</u>
Net income/(expenditure) and net movement in funds		<u>4,988</u>	<u>–</u>	<u>4,988</u>	<u>(1,899)</u>
Reconciliation of funds					
Total funds brought forward		214,346	29,869	244,215	246,114
Total funds carried forward		<u>219,334</u>	<u>29,869</u>	<u>249,203</u>	<u>244,215</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Emmanuel Christian Centre Pembrokeshire

Statement of Financial Position

31 March 2024

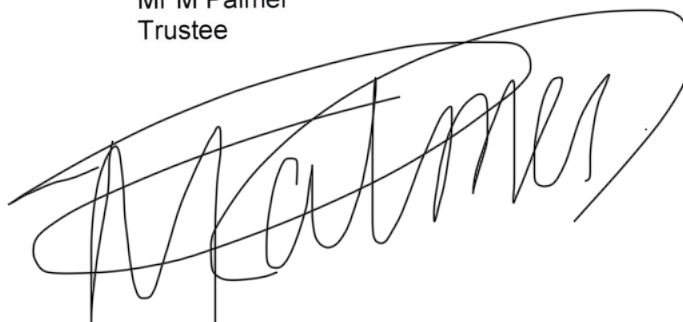
	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	144,596	127,385
Current assets			
Debtors	13	9,557	6,515
Cash at bank and in hand		95,050	110,315
		<u>104,607</u>	<u>116,830</u>
Net current assets		104,607	116,830
Total assets less current liabilities		<u>249,203</u>	<u>244,215</u>
Funds of the charity			
Restricted funds		29,869	29,869
Unrestricted funds		219,334	214,346
Total charity funds	14	<u>249,203</u>	<u>244,215</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2024, and are signed on behalf of the board by:

Mr C Van der Spoel
Trustee



Mr M Palmer
Trustee



The notes on pages 7 to 13 form part of these financial statements.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Pembroke Rd, Haverfordwest, Pembrokeshire, SA61 1LN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Gifts and Offerings	89,799	89,799	74,595	74,595
Gifts				
Gift Aid	19,016	19,016	15,851	15,851
	<u>108,815</u>	<u>108,815</u>	<u>90,446</u>	<u>90,446</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,973	1,973	—	—

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable expenditure	63,490	—	63,490
Support costs	42,310	—	42,310
	<u>105,800</u>	<u>—</u>	<u>105,800</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable expenditure	50,050	5,348	55,398
Support costs	36,947	—	36,947
	<u>86,997</u>	<u>5,348</u>	<u>92,345</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct charitable expenditure	63,490	—	63,490	55,398
Administration Expenditure	—	42,310	42,310	36,947
	<u>63,490</u>	<u>42,310</u>	<u>105,800</u>	<u>92,345</u>

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Analysis of support costs

	Light and Heat £	Telephone and Internet £	Printing, Postage and Stationary £	Repairs and Renewals £	Rates £	Insurance £
Premises	9,093	–	–	7,332	4,295	–
Communications and IT	–	1,275	–	–	–	–
General office	–	–	1,942	–	–	–
Support costs - Other	–	–	–	–	–	3,091
	<u>9,093</u>	<u>1,275</u>	<u>1,942</u>	<u>7,332</u>	<u>4,295</u>	<u>3,091</u>

	Licences £	Sundry Expenses £	Equipment Leasing £	Depreciation £	Total 2024 £	Total 2023 £
Premises	–	–	–	–	20,720	14,290
Communications and IT	–	–	–	–	1,275	857
General office	–	294	1,265	–	3,501	5,141
Support costs - Other	5,724	–	–	8,000	16,815	16,656
	<u>5,724</u>	<u>294</u>	<u>1,265</u>	<u>8,000</u>	<u>42,311</u>	<u>36,944</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>8,000</u>	<u>8,887</u>

10. Staff costs

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

2024 No.	2023 No.
<u>19,376</u>	<u>19,242</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	266,324	57,842	324,166
Additions	–	25,211	25,211
At 31 March 2024	<u>266,324</u>	<u>83,053</u>	<u>349,377</u>
Depreciation			
At 1 April 2023	146,373	50,408	196,781
Charge for the year	5,327	2,673	8,000
At 31 March 2024	<u>151,700</u>	<u>53,081</u>	<u>204,781</u>
Carrying amount			
At 31 March 2024	<u>114,624</u>	<u>29,972</u>	<u>144,596</u>
At 31 March 2023	<u>119,951</u>	<u>7,434</u>	<u>127,385</u>

13. Debtors

	2024 £	2023 £
Trade debtors	8,034	5,014
Prepayments and accrued income	1,523	1,501
	<u>9,557</u>	<u>6,515</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>214,346</u>	<u>110,788</u>	<u>(105,800)</u>	<u>219,334</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>210,897</u>	<u>90,446</u>	<u>(86,997)</u>	<u>214,346</u>

Emmanuel Christian Centre Pembrokeshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	29,869	—	—	29,869

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	35,217	—	(5,348)	29,869

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	144,597	—	144,597
Current assets	85,715	18,891	104,606
Net assets	230,312	18,891	249,203

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	127,385	—	127,385
Current assets	97,939	18,891	116,830
Net assets	225,324	18,891	244,215

16. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

Where reduced disclosures are applied, disclosures from the Companies Act 2006 still need to be made regarding the fair value of the instruments in each category and the changes in value recognised in profit and loss. Disclosures of the significant assumptions underlying the valuation models and techniques used, and extent and nature of derivative instruments are also required.

Emmanuel Christian Centre Pembrokeshire

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Emmanuel Christian Centre Pembrokeshire

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Gifts and Offerings	89,799	74,595
Gift Aid	19,016	15,851
	<u>108,815</u>	<u>90,446</u>
 Investment income		
Bank interest receivable	1,973	—
	<u>110,788</u>	<u>90,446</u>
 Total income		
 Expenditure		
Expenditure on charitable activities		
Depreciation	8,000	8,887
Gifts and Ministry	60,449	50,550
Development Fund	3,041	4,848
Repairs and Renewals	7,332	3,833
Rates	4,295	4,091
Insurance	3,091	3,358
Licences	5,724	4,411
Sundry Expense	294	1,460
Equipment Leasing	1,265	1,562
Light and Heat	9,092	6,366
Telephone and Internet	1,275	857
Printing, Postage and Stationary	1,942	2,122
	<u>105,800</u>	<u>92,345</u>
 Total expenditure	<u>105,800</u>	<u>92,345</u>
 Net income/(expenditure)	<u>4,988</u>	<u>(1,899)</u>

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales - Charity number 1087079

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023
FOR**

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

Prepared by:

Pritchard & Co
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Reg No 1087079

Trustees for Emmanuel Christian Centre Pembrokeshire

Mr Mervyn Palmer

Mr Neale Gregson

Mrs Anna Williams

Mr Cornelis Van der Spoel

Mrs Stephanie Palmer

The aims of the charity are “to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto. “ The trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity, highlighting the last year’s activities in accordance with the aims of our Trust Deed. Emmanuel Christian Centre is the Charity, having three core work sections: a church, a summer mission and an all year-round schools ministry. We support a full-time pastor for the church. We also support a church member working as a volunteer with the charity “ Walk through the Bible” in the primary schools throughout Pembrokeshire and another church member now working in Italy with the charity Operation Mobilization. Mr Neil Gillies stepped down as a Trustee in April 2022. We are very grateful for all his input over the years.

Though we are now able to meet in person on a Sunday morning we still live stream our services. This is a great encouragement for those unable to be there but also many of our local community join online. During the month of August we met outside in the marquee.

We were able to have a children’s mission at the start of the summer holidays. This included a morning holiday club at church where around 90 children from the local community and further afield attended. This year after a busy morning of activities the children were all given lunch before going home. In the afternoon the team went down to Saundersfoot beach, where after a time of games they presented the same programme that had been done in the morning. Some of the team, later in August, joined a church in Cockermouth and a church in Canning Town to help them with their children’s missions, using the same theme and planning as had been used here.

Every Friday evening during term time we have Rainbow Club for 4 to 10 year olds. There are over 40 children on the register. We also have a Monday night Youth Life Group with 20 young people attending regularly. We have four adult Life groups that meet on various evenings during the week. Tuesday and Wednesday mornings are busy times at church with our Babies and toddlers groups. We have around 50 families on the register. Mum’s really appreciate these times to chat and have a safe environment for their little ones to play.

We keep an up-to-date record of all our Child Protection details and Data protection details.

Our minister has also taken weddings and funerals in the church over this year. He regularly goes into local residential homes, visiting, taking services and giving communion.

**EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

At Christmas we had a 'Christmas Experience' when the church was turned into a winter wonderland and groups taken through different scenes, in the church and outside, where they heard from characters in the Christmas story. This was a free event and all the children from our local Primary school came to the event as well as 250 people from the surrounding area. Each child was given a goody bag to take home. We had an Alive Festival at Easter when hundreds of families from the local communities came to play games, do craft, enjoy free hot dogs and drinks and hear about the real meaning of Easter.

A group from church also took part in the Community Platinum Jubilee event at the local playing field. We gave away 200 books about the Queen's reign and her faith.

We meet for prayer breakfast at the beginning of the month and every week either in Zoom or person for our prayer meeting.

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads and some new sound equipment and licences for the on-going running of the church.

We continue in our support of 'Bibles for schools'. We have given £1250 to them to buy Bibles for children in our local schools who have completed the 'Walk through the Bible' course.

We have given £750 to a local church plant and £100 to Pembrokeshire Prayer Breakfast.

This report was approved by the Trustees.

Trustee:

A large, stylized handwritten signature in black ink, appearing to read 'Mervyn Palmer'.

Mr. Mervyn Palmer

Trustee:

A handwritten signature in black ink, appearing to read 'Cornelis Van der Spoel'.

Mr. Cornelis Van der Spoel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts for the year ending 31 March 2023 set out on pages 4 to 11.

Respective Responsibilities of Trustees and Examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

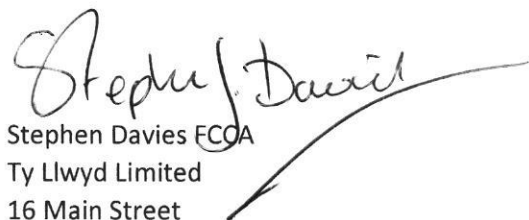
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Stephen Davies FCOA
Ty Llwyd Limited
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

07 December 2023

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 funds £	Total 2022 funds £
INCOMING RESOURCES					
Donations and legacies	2	73,695	-	73,695	99,858
Other income	3	16,751	-	16,751	12,490
		90,445	0	90,445	112,348
Expenditure					
Direct Charitable Expenditure					
Gifts and ministry	6	50,050	500	50,550	46,993
Beach Mission		-	-	-	-
Development Fund		-	4,848	4,848	18,317
Administration Expenses					
Light and Heat		6,366	-	6,366	4,274
Telephone and Internet		857	-	857	748
Printing, Postage and Stationery		2,119	-	2,119	1,421
Repair and Renewals		3,833	-	3,833	6,076
Rates		4,091	-	4,091	3,272
Insurance		3,358	-	3,358	2,688
Licence		4,411	-	4,411	1,197
Sundry Expenses		1,460	-	1,460	361
Equipment Leasing		1,562	-	1,562	1,187
Depreciation	4	8,887	-	8,887	9,289
Total resources expended		86,996	5,348	92,344	95,823
Net income/(expenditure) for the year		3,450	-5,348	-1,898	16,525
Transfers between funds	10	-	-	-	-
Net movement in funds					
		3,450	-5,348	-1,898	16,525
RECONCILIATION OF FUNDS					
Total funds brought forward		210,897	35,217	246,114	229,588
TOTAL FUNDS CARRIED FORWARD					
		214,347	29,869	244,216	246,114

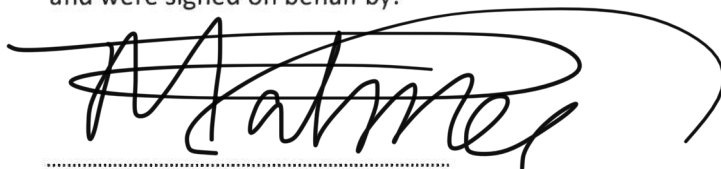
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 funds £	Total 2022 funds £
FIXED ASSETS					
Tangible assets	7	127,385	-	127,385	135,445
CURRENT ASSETS					
Debtors	8	6,514	-	6,514	5,105
Cash at bank and in hand		91,425	18,891	110,316	105,564
Total current assets		97,939	18,891	116,830	110,669
LIABILITIES					
Creditors: amounts falling due within one year	9	-	-	0	0
NET CURRENT ASSETS		97,939	18,891	116,830	110,669
TOTAL ASSETS LESS CURRENT LIABILITIES		225,324	18,891	244,215	246,114
TOTAL NET ASSETS		225,324	18,891	244,215	246,114
THE FUNDS OF THE CHARITY	10				
Restricted income funds				29,869	35,217
Unrestricted funds				214,347	210,897
TOTAL CHARITY FUNDS				244,216	246,114

The notes at pages 6 to 10 form part of these accounts.

The financial statements were approved by the Board of Trustees on the 10th November 2023 and were signed on behalf by:



M G Palmer
Trustee



S J Palmer
Trustee

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

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

Tangible fixed assets

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

Buildings and land	2% on cost
Fixtures and fittings	15% on cost

Items below £150 are not capitalised

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Gifts and Offerings	73,695	99,858
Gift Aid	16,751	12,490
Beach Mission	-	-
	<u>90,445</u>	<u>112,348</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
	-	-

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>8,887</u>	<u>9,289</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2023.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	19,242	23,293
	<u>19,242</u>	<u>23,293</u>

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

	1	1
Charitable activities	<u>1</u>	<u>1</u>

No employee was paid over £60,000.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. TANGIBLE FIXED ASSETS

	Buildings and land £	Furniture & Fittings £	Totals £
Cost			
At 1 April 2022	266,324	57,015	323,339
Additions/(Disposals)	-	827	827
At 31 March 2023	<u>266,324</u>	<u>57,842</u>	<u>324,166</u>
Depreciation			
At 1 April 2022	141,044	46,850	187,894
Additions	5,329	3,558	8,887
At 31 March 2023	<u>146,373</u>	<u>50,408</u>	<u>196,781</u>
Net book value			
At 31 March 2023	<u>119,951</u>	<u>7,434</u>	<u>127,385</u>
At 31 March 2022	<u>125,280</u>	<u>10,165</u>	<u>135,445</u>

Items above £150 are capitalised and accounted for as a fixed asset additions. Impairment reviews are carried out where necessary

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	5,014	3,826
Prepayments	1,501	1,279
	<u>6,514</u>	<u>5,105</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS

	At 01/04/22	Net movement in funds	Transfer between funds	At 31/03/23
Unrestricted funds				
General Fund	210,897	3,450	-	214,347
Restricted funds				
Development Fund	8,485	-4,848	-	3,637
Planting, Training & Vision Projects	25,000	-	-	25,000
Hardship Fund	1,270	-500	-	770
Beach Mission	462	-	-	462
	<u>35,217</u>	<u>-5,348</u>	<u>-</u>	<u>29,869</u>
Total funds	<u>246,114</u>	<u>-1,898</u>	<u>-</u>	<u>244,216</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General Fund	90,445	-86,996	3,450
Restricted funds			
Development Fund	-	-4,848	-4,848
Planting, Training & Vision Projects	-	-	-
Hardship Fund	-	-500	-500
Beach Mission	-	-	-
	<u>0</u>	<u>-5,348</u>	<u>-5,348</u>
Total funds	<u>90,445</u>	<u>-92,344</u>	<u>-1,898</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. RESERVES

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
General reserves	210,897	90,445	-86,996	-	214,347
Total unrestricted reserves	210,897	90,445	-86,996	-	214,347
Restricted reserves	35,217	-	-5,348	-	29,869
	246,114	90,445	-92,344	-	244,216

Restricted reserves

Restricted reserves have arisen due to grant funding received in advance of the related expenditure.

Designated reserves

There are no designated reserves.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2,022 £
INCOMING RESOURCES		
Donations and legacies		
Gifts and Offerings	73,695	99,858
Gift Aid	16,751	12,490
Beach Mission	-	-
Total	<u>90,445</u>	<u>112,348</u>
RESOURCES EXPENDED		
Direct Charitable Expenditure		
Gifts and ministry	50,550	46,993
Development Fund	4,848	18,317
Administration Expenses		
Light and Heat	6,366	4,274
Telephone and Internet	857	748
Printing, Postage and Stationery	2,119	1,421
Repair and Renewals	3,833	6,076
Rates	4,091	3,272
Insurance	3,358	2,688
Licences	4,411	1,197
Sundry Expenses	1,460	361
Equipment Leasing	1,562	1,187
 Depreciation on Buildings and Land	 5,329	 5,329
Depreciation on Furniture and Fittings	3,558	3,960
Total	<u>92,344</u>	<u>95,823</u>
Net income/(expenditure)	<u><u>-1,898</u></u>	<u><u>16,525</u></u>

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales - Charity number 1087079

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR**

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

Prepared by:

Pritchard & Co
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
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Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Trustees Annual Report April 21 - March 22

Reg No 1087079

Trustees for Emmanuel Christian Centre Pembrokeshire

Mr. Mervyn Palmer

Mr Neale Gregson

Mrs. Anna Williams

Mr. Cornelius Van der Spoel

Mrs. Stephanie Palmer

Mr. Neil Gillies

The aims of the Charity are "to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto."

The Trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity highlighting the last year's activities in accordance with the aims of our Trust Deed.

Emmanuel Christian Centre is the charity, having three core work sections: a church, a summer Beach Mission and an all year round school's ministry. We support a full-time pastor for the church. We support a church member working as a volunteer with the charity "Walk through the Bible" in the primary schools throughout Pembrokeshire and another church member working in Italy with the charity "Operation Mobilization".

Our senior pastor retired last spring and though we couldn't all meet together in person we had a wonderful farewell service on Zoom, with people joining from not just the UK but from around the world. Our new pastor took over the role in April, and he and his family have moved into the newly refurbished 87 Pembroke Road.

Due to the pandemic Emmanuel life has still been very different over the last year. We continue to use Zoom and we live stream our Sunday services. It has been encouraging to see how many have watched the online services. We were able to hold outdoor services for many months during spring and summer last year which led to other folk joining us.

Funerals were accommodated at the church, crematorium and in cemeteries, with as much pastoral support as possible according to Government guidelines.

Though unable to hold Beach mission last summer we were able to have a week of children's mission at the church. This was attended over the week by 87 children from our local community and further afield.

As we've been able we have continued with Rainbow Club for 4 - 11 year olds. This is now running regularly every Friday evening and there are 30 children on the register.

We also have a Thursday night Connect group for 11 - 16 year olds with 20 youth on the register.

Wednesday is a busy day at church with two sessions of babies and toddlers. We have had to change and adapt to various guidelines over the year but when we have been able to we have welcomed families in. At present we have 40 families on the register.

We keep an up-to-date record of all our child protection details and Data protection details.

At Christmas we held an outdoor event called 'Meet the Nativity'. Over the day around 100 families came from the neighbourhood to go around the various scenes and hear the Christmas story. We also had a campfire carol service held in the church grounds with around 150 there. It was a wonderful night of Christmas celebration.

We have recently restarted litter picking around the local estates. Called 'Pick and Pray' a group from church go out once a month collecting litter and chatting to folk they meet.

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads and some unusual costs of equipment and licences for the on-going management of church-on-line.

We have been able to change the way we do our monthly prayer breakfast so we can continue to meet in this way. As Government guidelines have lessened it has been wonderful to gather as a larger number on a Sunday and to have new people join with us.

Our pastor has also been able to go into Lynnfield residential home and he visits and takes services there on a weekly basis.

We continue to support 'Bibles for Schools'. We gave £1000 to them at Christmas which went to buying Bibles for children in our local schools who have completed the 'Walk through the Bible' course.

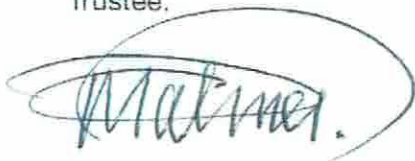
In the autumn we gave £1000 to the charity 'Open Doors', who we have supported for many years.

We have also given £750 to Wellspring Anglica, a new church plant in our area.

This report was approved by the Trustees on

28th March 2022.

Trustee.

A handwritten signature in blue ink, appearing to read 'M Palmer', enclosed within a large, loopy oval shape.

Mr Mervyn Palmer.

Trustee

A handwritten signature in blue ink, appearing to read 'C Van der Spoel', with a large, sweeping flourish underneath.

Mr Cornelius Van der Spoel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE**

I report on the account for the year ending 31 March 2022 set out on pages 4 to 11.

Respective Responsibilities of Trustees and Examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Stephen Davies FCCA
Ty Llwyd Limited
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

31 October 2022

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 funds £	Total 2021 funds £
INCOMING RESOURCES					
Donations and legacies	2	74,858	25,000	99,858	75,017
Other income	3	12,490	-	12,490	212
		87,348	25,000	112,348	75,229
Expenditure					
Direct Charitable Expenditure					
Gifts and ministry		46,963	30	46,993	67,737
Beach Mission		-	-	-	3,795
Development Fund		-	18,317	18,317	13,135
Administration Expenses					
Light and Heat		4,274	-	4,274	1,676
Telephone and Internet		748	-	748	961
Printing, Postage and Stationery		1,421	-	1,421	1,673
Repair and Renewals		6,076	-	6,076	2,950
Rates		3,272	-	3,272	3,245
Insurance		2,688	-	2,688	2,450
Licence		1,197	-	1,197	1,200
Sundry Expenses		361	-	361	180
Equipment Leasing		1,187	-	1,187	1,080
Accountancy		-	-	0	975
Depreciation		9,289	-	9,289	9,138
Loss on Disposal of Assets		-	-	0	2
Total resources expended		77,476	18,347	95,823	110,197
Net income/(expenditure) for the year		9,872	6,653	16,525	(34,968)
Transfers between funds	10	-	-	-	-
Net movement in funds		9,872	6,653	16,525	(34,968)
RECONCILIATION OF FUNDS					
Total funds brought forward		201,025	28,564	194,621	229,589
TOTAL FUNDS CARRIED FORWARD		210,897	35,217	211,146	194,621

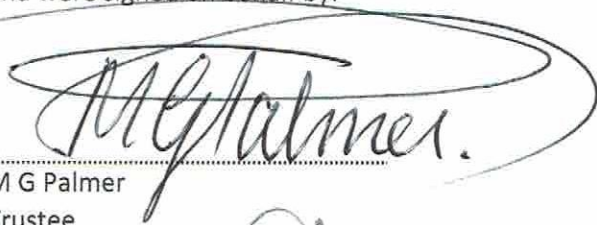
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

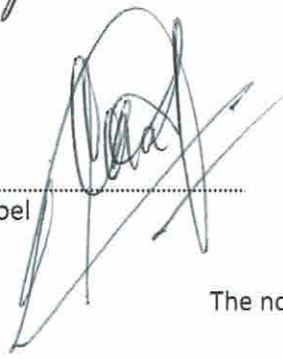
**BALANCE SHEET
AT 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 funds £	Total 2021 funds £
FIXED ASSETS					
Tangible assets	7	135,445	-	135,445	140,124
CURRENT ASSETS					
Debtors	8	5,105	-	5,105	5,144
Cash at bank and in hand		75,452	30,112	105,564	85,466
Total current assets		80,557	30,112	110,669	90,610
LIABILITIES					
Creditors: amounts falling due within one year	9	-	-	-	(1,145)
NET CURRENT ASSETS		80,557	30,112	110,669	89,465
TOTAL ASSETS LESS CURRENT LIABILITIES		216,002	30,112	246,114	229,589
TOTAL NET ASSETS		216,002	30,112	246,114	229,589
THE FUNDS OF THE CHARITY	10				
Restricted income funds				35,217	28,564
Unrestricted funds				210,897	201,025
TOTAL CHARITY FUNDS				246,114	229,589

The notes at pages 6 to 10 form part of these accounts.

The financial statements were approved by the Board of Trustees on the 29 July 2022 and were signed on behalf by:


M G Palmer
Trustee


C Van Der Spoel
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

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

Tangible fixed assets

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

Buildings and land	2% on cost
Fixtures and fittings	15% on cost

Items below £150 are not capitalised

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Gifts and Offerings	99,858	61,639
Gift Aid	12,490	11,813
Beach Mission	-	1,565
	<u>112,348</u>	<u>75,017</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	-	212
	<u>-</u>	<u>212</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	9,289	9,138
Loss on Disposal of Assets	-	2
Accountancy	-	975
	<u>-</u>	<u>975</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2022.

6. STAFF COSTS

	£	£
Wages and salaries	23,293	22,000
	<u>23,293</u>	<u>22,000</u>

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

Charitable activities	<u>1</u>	<u>1</u>
-----------------------	----------	----------

No employee was paid over £60,000.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. TANGIBLE FIXED ASSETS

	Buildings and land £	Furniture & Fittings £	Totals £
Cost			
At 1 April 2021	266,324	52,405	318,729
Additions/(Disposals)	-	4,610	4,610
At 31 March 2022	<u>266,324</u>	<u>57,015</u>	<u>323,339</u>
Depreciation			
At 1 April 2021	135,715	42,890	178,605
Additions	5,329	3,960	9,289
At 31 March 2022	<u>141,044</u>	<u>46,850</u>	<u>187,894</u>
Net book value			
At 31 March 2022	<u>125,280</u>	<u>10,165</u>	<u>135,445</u>
At 31 March 2021	<u>130,609</u>	<u>9,515</u>	<u>140,124</u>

Items above £150 are capitalised and accounted for as a fixed asset additions. Impairment reviews are carried out where necessary

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,826	2,581
Prepayments	1,279	2,563
	<u>5,105</u>	<u>5,144</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	65
Accruals	-	975
	<u>-</u>	<u>1,040</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS

	At 01/04/21	Net movement in funds	Transfer between funds	At 31/03/22
Unrestricted funds				
General Fund	201,025	9,872	-	210,897
Restricted funds				
Development Fund	26,802	(18,317)	-	8,485
Planting, Training & Vision Projects	-	25,000	-	25,000
Hardship Fund	1,300	(30)	-	1,270
Beach Mission	462	-	-	462
	<u>28,564</u>	<u>6,653</u>	<u>-</u>	<u>35,217</u>
Total funds	<u>229,589</u>	<u>16,525</u>	<u>-</u>	<u>246,114</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General Fund	87,348	(77,476)	9,872
Restricted funds			
Development Fund	-	(18,317)	(18,317)
Planting, Training & Vision Projects	25,000	-	25,000
Hardship Fund	-	(30)	(30)
Beach Mission	-	-	-
	<u>25,000</u>	<u>(18,347)</u>	<u>6,653</u>
Total funds	<u>112,348</u>	<u>(95,823)</u>	<u>16,525</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. RESERVES

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
General reserves	201,025	87,348	(77,476)	-	210,897
Total unrestricted reserves	201,025	87,348	(77,476)	-	210,897
Restricted reserves	28,564	25,000	(18,347)	-	35,217
	229,589	112,348	(95,823)	-	246,114

Restricted reserves

Restricted reserves have arisen due to grant funding received in advance of the related expenditure.

Designated reserves

There are no designated reserves.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOMING RESOURCES		
Donations and legacies		
Gifts and Offerings	99,858	61,639
Gift Aid	12,490	11,813
Beach Mission	-	1,565
Investments		
Deposit account interest	-	212
Total	112,348	75,229
RESOURCES EXPENDED		
Direct Charitable Expenditure		
Gifts and ministry	46,993	67,737
Beach Mission	-	3,795
Development Fund	18,317	13,135
Administration Expenses		
Light and Heat	4,274	1,676
Telephone and Internet	748	961
Printing, Postage and Stationery	1,421	1,673
Repair and Renewals	6,076	2,950
Rates	3,272	3,245
Insurance	2,688	2,450
Licences	1,197	1,200
Sundry Expenses	361	180
Equipment Leasing	1,187	1,080
Accountancy	-	975
Depreciation on Buildings and Land	5,329	5,329
Depreciation on Furniture and Fittings	3,960	3,809
Loss on Disposal of Assets	-	2
Total	95,823	110,197
Net income/(expenditure)	16,525	(34,968)

This page does not form part of the statutory financial statements

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE

England & Wales - Charity number 1087079

Accounts

Martin Jeffs

Accountant & Business Adviser

21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW
Mobile: 07543 492 029

**EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE
(1087079)**

UNAUDITED ACCOUNTS

31 MARCH 2021

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF
EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE
(1087079)**

YEAR ENDED 31 MARCH 2021

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 2 to 4.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below:

Independent examiner's statement

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept as required by section 130 of the 2011 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 130 of the 2011 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].



Martin Jeffs
21 Rockcliffe Grange
Mansfield
Notts.
NG18 4YW

24 April 2021

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE
(1087079)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Year ended 31 March 2021		1 March 2019 to 31 March 2020	
	£	£	£	£
Incoming resources:				
<i>Voluntary income</i>				
Gifts and offerings	61,639		78,700	
Gift Aid	11,813		14,772	
Beach Mission	<u>1,565</u>		<u>7,107</u>	
		75,017		100,579
Investment income		<u>212</u>		<u>690</u>
Total incoming resources		75,229		101,269
Resources expended:				
<i>Charitable activities</i>				
Gifts and ministry	67,737		62,757	
Beach Mission	3,795		6,204	
Development Fund	<u>13,135</u>		<u>4,471</u>	
	<u>84,667</u>		<u>73,432</u>	
<i>Administrative costs</i>				
Light and heat	1,676		4,219	
Telephone and internet	961		671	
Printing, postage and stationery	1,673		2,625	
Repair and renewals	2,950		1,889	
Rates, water and insurance	5,695		6,457	
Sundry expenses	1,380		3,299	
Lease of office equipment	1,080		936	
Legal and professional fees	975		1,275	
Depreciation	9,138		9,634	
(Loss)/profit on disposal of assets	<u>2</u>		<u>18</u>	
	<u>25,530</u>		<u>31,023</u>	
Total resources expended		(110,197)		(104,455)
Net incoming resources		(34,968)		(3,186)
Total funds brought forward		<u>264,557</u>		<u>267,743</u>
Total funds carried forward		229,589		264,557

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE
(1087079)

BALANCE SHEET

31 MARCH 2021

	31 March 2021		31 March 2020	
	£	£	£	£
Fixed assets (per notes)		140,124		146,455
Current assets				
Debtors and prepayments	5,144		6,266	
Cash at bank	85,466		113,867	
Cash in hand	-		526	
	90,610		120,659	
Current liabilities				
Sundry creditors	1,145		2,557	
Net current assets		89,465		118,102
Net assets		229,589		264,557
Income Funds				
Restricted funds - Development fund	26,802		39,937	
Restricted funds - Hardship fund	1,300		2,310	
Restricted funds - Beach mission	462		2,692	
	28,564		44,939	
Unrestricted funds	201,025		219,618	
Total funds		229,589		264,557

The financial statements on pages 2 to 4 were approved by the Trustees on 24 April 2021.



MG Palmer
Trustee



Mrs SJ Palmer
Trustee

EMMANUEL CHRISTIAN CENTRE, PEMBROKESHIRE
(1087079)

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2021

	Land and Buildings £	Furniture and Fittings £	Total £
Cost			
At 1 April 2020	266,324	49,874	316,198
Additions	-	2,809	2,809
Disposals	-	(278)	(278)
At 31 March 2021	<u>266,324</u>	<u>52,405</u>	<u>318,729</u>
Depreciation			
At 1 April 2020	130,386	39,357	169,743
Charge for the year	5,329	3,809	9,138
Disposals	-	(276)	(276)
At 31 March 2021	<u>135,715</u>	<u>42,890</u>	<u>178,605</u>
Net book value			
At 31 March 2021	<u>130,609</u>	<u>9,515</u>	<u>140,124</u>
<i>At 31 March 2020</i>	<u><i>135,938</i></u>	<u><i>10,517</i></u>	<u><i>146,455</i></u>

Trustees Annual Report April20-March 21

Reg No 1087079

Trustees for Emmanuel Christian Centre Pembs

Rev John Welsby

Mrs Cherrie Welsby

Mr Mervyn Palmer

Mrs Stephanie Palmer

Mr Neil Gillies

Mr Neale Gregson

The aims of the Charity are "to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto."

The Trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity highlighting the last year's activities in accordance with the aims of our Trust Deed.

Emmanuel Christian Centre is the Charity, having three core work sections: a Church, a summer Beach Mission and an all year round school's ministry. We support a full-time Pastor for the Church, and partially support our young Ministerial Candidate who completed his studies at Union Theological College, Bridgend in June 2020. We also paid half of his tuition fees and he now takes increasing responsibility in the Church life as he prepares to take over the pastorate of our church when the senior pastor retires in March 2021.

We support a church member working as a volunteer with the charity "Walk through the Bible" in the primary schools throughout Pembrokeshire and another church member working in Italy with the charity "Operation Mobilization".

Due to the pandemic, Emmanuel life has had to change radically. Thankfully, our Ministerial candidate has very accomplished IT skills, so he, with some other members of the church, were quickly able to organize the church week on the internet through this year. All the usual meetings continued on line with innovative ways of doing breakfast together and Holy Communion services. Whats app is used for contact with people who need comfort, support and prayer.

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads and many unusual costs of audio equipment, cameras, recording equipment and licences for the ongoing management of Church-on-line.

We were completely closed down on the property but Sunday services and week night prayer meetings continued by Zoom, YouTube and on line streaming. Numbers have remained steady with extra friends joining in from world-wide locations. This has been very encouraging.

We did open the church for a few weeks at the end of the year, strictly following Government guidelines but as the news deteriorated, we are now closed again.

Our 65th annual Beach Mission in August 2020 was completely managed on line and over 1000 children joined in each Friday morning for a recorded "Beach" meeting.

The weekly children's Rainbow Club for 4-11yr olds was also managed on line.

The weekly Connect club for 11-14yr olds was managed on line.

Our thriving Mother and Toddler groups were not able to continue as the on line programme was unsuitable for babies. However, contact was kept with the mothers and all the children on the register received a book gift in the post at Christmas.

In February, the Mother and Toddler team started Toddler programmes on line fortnightly.

Our support for the "Bibles for School" continues, and as schools were open, our church worker was able to continue her school classes presenting "Walk through the Bible" in local Pembrokeshire primary schools. With our in-coming pastor's IT skills, she has expanded the school's ministry by producing videos for School Assemblies which have been used widely in many schools in Pembrokeshire and much further afield.

We gave a gift of books called "Your Move" to Pembrokeshire children moving up to secondary school in September 2020.

At Christmas 2020, we supported our local primary school with a gift of £500.00. The school was providing Christmas food hampers for the families of some of their children.

We keep an up-to-date record of all our child protection details and Data protection details.

Funerals were accommodated at the Crematorium and in Cemeteries with as much pastoral support as possible according to government guidelines.

Before the new pastor moves into the church house at 87 Pembroke Road, there are extensive plans for refurbishment and updating heating and electrical systems with subsequent redecorating. Plumbers and electricians work as the current pandemic situation allows beginning February 2021.

This report was approved by the Trustees at our meeting on

13th March 2021

Trustee



Trustee



Mr Mervyn Palmer

Rev John Welsby