

EMMANUEL CELEBRATION CENTRE

England & Wales · Charity number 1121614

Details

Status Registered

Legal form Trust

Registered 2007-11-15

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

Contact

Address 16 Fairey Avenue
Hayes
UB3 4NY

Phone 07540787281

Website www.higherheightslife.com

Activities

Objects: 3.2 THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:3.2.1 TO ADVANCE THE CHRISTIAN FAITH {IN ACCORDANCE WITH THE STATEMENT OF BELIEFS} IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;3.2.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3.2.3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.3.3 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS

Activities: HOLDING REGULAR SERVICES TO PROMOTE THE PUBLIC BENEFIT OF SPIRITUAL ENLIGHTENMENT THROUGH PRACTICING THE CORE PRINCIPLES OF THE CHRISTIAN FAITH.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£412,193	£401,657	-	-
2024-04-30	£344,845	£355,545	-	-
2023-04-30	£398,895	£394,041	-	-
2022-04-30	£308,109	£301,147	-	-
2021-04-30	£239,180	£220,725	-	-

Trustees

Name	Role	Appointed
JANE KIGURU		2016-12-30
John Kaniaru		2015-01-17
Rev PETER KAMAU		

EMMANUEL CELEBRATION CENTRE

England & Wales - Charity number 1121614

Accounts

REGISTERED CHARITY NUMBER: 1121614

EMMANUEL CELEBRATION CENTRE

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH APRIL 2025

Emmanuel

EMMANUEL CELEBRATION CENTRE

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EMMANUEL CELEBRATION CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121614

Registered office

16 Fairey Avenue
Hayes
UB3 4NY

Trustees

Peter Kamau
John Kaniaru
Jane Kiguru
Rev Oscar Amisi

Accountant

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

EMMANUEL CELEBRATION CENTRE

Trustees' Report

The Trustees have pleasure in submitting their report and accounts for the year ended 30th April 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 9-12, and comply with the statement of recommended practice.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPLE ACTIVITY.

The charity is governed under a trustee deed dated 3rd

August 2006, with charity registration number 1121614.

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document are to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time,

The main activities undertaken in relation to those purposes are Sunday services, mid-week prayer meetings and Bible studies, evangelistic activities in the community and informal get-togethers to consider the Christian faith. These are open to all people without charge. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE:

The charity held successful services through the year in which individuals were educated on the principles and doctrines of the Christian faith. The church held various workshops, conferences to assist the development of the people in the community.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to (£10,536). (2024: surplus £9,300).

PLANS FOR FUTURE PERIODS

The charity is still committed to acquiring a permanent place of operation through the purchase of its premises.

EMMANUEL CELEBRATION CENTRE

ECC RESERVES POLICY

It is the policy of ECC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.


STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on 2/25/2026 2025 and signed on their behalf by:



P Kamau
Trustee

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report

To the Trustees of EMMANUEL CELEBRATION CENTRE

I report on the accounts of the church for the year ended 30th April 2025 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee considers 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

EMMANUEL CELEBRATION CENTRE

Statement of financial activities for the year ended 30th April 2025 Incorporating the Income and Expenditure Account

	Note	2025 £	2024 £
Incoming Resources			
Incoming resources from the generated funds			
Voluntary income	2	349,693	279,797
Gift Aid		62,500	60,000
Grants		0	5,048
Interest income		0	0
Total Incoming Resources		<u>412,193</u>	<u>344,845</u>
Resources expended.			
Charitable activities			
Church Supply		5,025	4,890
Rent & Rates		70,633	58,158
Conferences & Hospitality		24,121	21,801
Gift & donations		3,615	2,520
Printing & Stationery		5,590	6,000
Salaries & Wages		148,335	147,237
Subsistence allowance		14,262	18,576
Travelling & Accommodation		48,952	32,016
Motor vehicle expenses		950	1,224
Repairs & Maintenance		18,950	4,379
Insurance		2,792	2,658
Utility Bills		980	350
Bank charges & interest		183	183
Telephone & postage		2,514	2,314
Professional & legal charges		33,161	20,150
Training		2,160	1,000
Media Production		11,250	8,589
Advertising		1,184	1,500
Depreciation		6,500	1,500
		<u>401,157</u>	<u>335,045</u>
Governance Costs		<u>500</u>	<u>500</u>
Total resources expended.		<u>401,657</u>	<u>335,545</u>
Net incoming/ (outgoing) resources		10,536	9,300
Balances carried forward at 30th April 2025		<u>10,536</u>	<u>9,300</u>

There were no recognized gains or losses in the year. All activities derive from continuing operations.

EMMANUEL CELEBRATION CENTRE

Balance Sheet as at 30th April 2025

	Note	<u>2025</u> £	<u>2024</u> £
Fixed assets			
Tangible fixed assets	4	23,750	5,000
Current assets			
Cash at bank and in hand		<u>3,915.30</u>	<u>11,486</u>
Creditors - amounts falling due within one year	5	<u>(450)</u>	<u>(650)</u>
Net current assets		<u>3,465</u>	<u>16,486</u>
Net assets		<u><u>27,215</u></u>	<u><u>15,836</u></u>

Represented by:

Funds of the charity

Reserves	69,794	60,494
Net incoming resources	<u>10,536</u>	<u>9,300</u>
	<u><u>80,330</u></u>	<u><u>69,794</u></u>

The financial statements were approved by the Trustees on ~~2/25/2026~~ 2025 and signed on their behalf by:

P. Kamau  _____

Trustee

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2025

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment – Write off (Fully depreciated)

Church Instruments 5%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2025

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2025 £
Voluntary income			
Tithes and offerings	349,693	0.00	349,693
Gift Aid	62,500	0.00	62,500
Government Grants			0
	<u>412,193</u>	<u>0</u>	<u>412,193</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2025

3. Governance costs

	2025 £	2024 £
Accountancy fees	500	500
	<u>500</u>	<u>500</u>

4. Tangible fixed assets

	Computer & Office Equipment £	Church Instruments £	Total £
Cost			
At 1st May 2024	908		908
Additions	4,093	19,657	23,750
At 30 th April 2025	<u>5,000</u>	<u>19,657</u>	<u>24,658</u>
Depreciation			
At 1st May 20224	908	5,592	6,500
Charge			
At 30 th April 2025	<u>908</u>	<u>5,592</u>	<u>6,500</u>
Net book value 2025	<u>0</u>	<u>14,065</u>	<u>14,065</u>
Net book value 2025	<u>0</u>	<u>14,065</u>	<u>14,065</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2025

5. Creditors – amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Other creditors and accruals	450	650
	<u>450</u>	<u>650</u>

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

EMMANUEL CELEBRATION CENTRE

England & Wales - Charity number 1121614

Accounts

REGISTERED CHARITY NUMBER: 1121614

EMMANUEL CELEBRATION CENTRE

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH APRIL 2024

EMMANUEL CELEBRATION CENTRE

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121614

Registered office

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Hayes
UB3 4NY

Trustees

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Accountant

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Independent Accountant
Suite 1- 1st Floor
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Pendleton Way
Salford, M6 5FW

EMMANUEL CELEBRATION CENTRE

Trustees' Report

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The financial statements have been prepared in accordance with the accounting policies set out on pages 9-12, and comply with the statement of recommended practice.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPLE ACTIVITY.

The charity is governed under a trustee deed dated 3rd

August 2006, with charity registration number 1121614.

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document are to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time,

The main activities undertaken in relation to those purposes are Sunday services, mid-week prayer meetings and Bible studies, evangelistic activities in the community and informal get-togethers to consider the Christian faith. These are open to all people without charge. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE:

The charity held successful services through the year in which individuals were educated on the principles and doctrines of the Christian faith. The church held various workshops, conferences to assist the development of the people in the community.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to (£9,925). (2023: surplus £4,854).

PLANS FOR FUTURE PERIODS

The charity is still committed to acquiring a permanent place of operation through the purchase of its premises.

EMMANUEL CELEBRATION CENTRE

ECC RESERVES POLICY

It is the policy of ECC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on 24/2/2025 and signed on their behalf by:



P Kamau
Trustee

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report

To the Trustees of EMMANUEL CELEBRATION CENTRE

I report on the accounts of the church for the year ended 30th April 2024 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee considers 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dayspring Associates
Francois Ngwewa
Independent Accountant
Suite 1- 1st Floor
St James's House
Pendleton Way
Salford, M6 5FW

EMMANUEL CELEBRATION CENTRE

Statement of financial activities for the year ended 30th April 2024 Incorporating the Income and Expenditure Account

	Note	2024 £	2023 £
Incoming Resources			
Incoming resources from generated funds			
Voluntary income	2	279,797	290,156
Gift Aid		60,000	69,790
Grants		5,048	38,949
Other income		0	0
Total Incoming Resources		344,845	398,895
Resources expended.			
Charitable activities			
Church Supply		4,890	4,009
Rent & Rates		58,158	62,866
Conferences & Hospitality		21,801	21,962
Gift & donations		2,520	1,462
Printing & Stationery		6,000	4,888
Salaries & Wages		147,237	183,886
Subsistence allowance		18,576	12,200
Travelling & Accommodation		32,016	47,779
Motor vehicle expenses		1,224	1,834
Repairs & Maintenance		4,379	6,825
Insurance		2,658	2,792
Utility Bills		350	350
Bank charges & interest		183	183
Telephone & postage		2,314	2,314
Professional & legal charges		20,150	26,246
Training		1,000	1,151
Media Production		8,589	7,250
Advertising		1,500	184
Depreciation		1,500	5,360
		335,045	393,541
Governance costs	3	500	500
Total resources expended.		335,545	394,041
Net incoming/ (outgoing) resources		9,300	4,854
Balances carried forward at 30th April 2024		9,300	4,854

There were no recognized gains or losses in the year. All activities derive from continuing operations.

EMMANUEL CELEBRATION CENTRE

Balance Sheet as at 30th April 2024

	Note	<u>2024</u> £	<u>2023</u> £
Fixed assets			
Tangible fixed assets	4	5,000	908
Current assets			
Cash at bank and in hand		<u>11,486</u>	<u>10,144</u>
Creditors - amounts falling due within one year	5	<u>(650)</u>	<u>(500)</u>
Net current assets		<u>16,486</u>	<u>9,644</u>
Net assets		<u><u>15,836</u></u>	<u><u>10,552</u></u>

Represented by:

Funds of the charity

Reserves	60,494	55,640
Net incoming resources	<u>9,300</u>	<u>4,854</u>
	<u><u>69,794</u></u>	<u><u>60,494</u></u>

The financial statements were approved by the Trustees on2025 and signed on their behalf by:

P. Kamau



Trustee

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2024

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment – Write off (Fully depreciated)

Church Instruments 30% year 2024 the computer and office equipment been depreciated at 30%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2024

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2024 £
Voluntary income			
Tithes and offerings	279,797	0.00	279,797
Gift Aid	60,000	0.00	60,000
Grants	5,084	0	5,084
Other Income	0		
	344,845		344,845

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2024

3. Governance costs

	2024 £	2023 £
Accountancy fees	500	850
	<u>500</u>	<u>850</u>

4. Tangible fixed assets

	Computer & Office Equipment £	Church Instruments £	Total £
Cost			
At 1st May 2023	908		908
Additions	1,000	3,092	4,092
At 30 th April 2024	<u>1,908</u>	<u>3,092</u>	<u>5,000</u>
Depreciation			
At 1st May 2024	573	927	1,500
Charge			
At 30 th April 2023	<u>573</u>	<u>773</u>	<u>1,500</u>
Net book value 203	<u>0</u>	<u>908</u>	<u>908</u>
Net book value 2024	<u>1,908</u>	<u>3,092</u>	<u>5,000</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2024

5. Creditors – amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Other creditors and accruals	500	850
	<u>500</u>	<u>850</u>

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

EMMANUEL CELEBRATION CENTRE

England & Wales - Charity number 1121614

Accounts

REGISTERED CHARITY NUMBER: 1121614

EMMANUEL CELEBRATION CENTRE

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH APRIL 2022

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF*

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121614

Registered office

16 Fairey Avenue
Hayes
UB3 4NY

Trustees

Peter Kamau
John Kaniaru
Jane Kiguru
Rev Oscar Amisi

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

EMMANUEL CELEBRATION CENTRE

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th April 2022.

The financial statements have been prepared in accordance with the accounting policies set out on page 9-12, and comply with the statement of recommended practice.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPLE ACTIVITY.

The charity is governed under trustee deed dated 3rd

August 2006 with charity registration number 1121614.

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document are to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time,

The main activities undertaken in relation to those purposes are Sunday services, mid-week prayer meetings and Bible studies, evangelistic activities in the community and informal get-togethers to consider the Christian faith. These are open to all people without charge. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE:

The charity held successful services through the year in which individuals were educated on the principles and doctrines of the Christian faith. The church held various workshops, conferences to assist the development of the people in the community.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to (£6,962). (2021: surplus £18,455).

PLANS FOR FUTURE PERIODS

The charity is still committed to acquiring a permanent place of operation through the purchase of its own premises.

EMMANUEL CELEBRATION CENTRE

ECC RESERVES POLICY

It is the policy of ECC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on 2023 and signed on their behalf by:

P Kamau
Trustee

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report

To the Trustees of EMMANUEL CELEBRATION CENTRE

I report on the accounts of the church for the year ended 30th April 2022 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

EMMANUEL CELEBRATION CENTRE

Statement of financial activities for the year ended 30th April 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
Incoming Resources			
Incoming resources from generated funds			
Voluntary income	2	201,958	111,564
Gift Aid		38,428	17,262
Gov. Grants		67,723	110,347
Interest income		10	7
Total Incoming Resources		308,109	239,180
Resources expended			
Charitable activities			
Church Supply		10,642	2,866
Rent & Rates		25,491	17,905
Conferences & Hospitality		12,680	10,179
Gift & donations		10,365	11,427
Printing & Stationery		5,504	3,541
Salaries & Wages		167,102	114,329
Subsistence allowance		2,549	6,034
Travelling & Accommodation		27,597	17,083
Motor vehicle expenses		4,907	4,045
Repairs & Maintenance		6,352	9,601
Insurance		2,841	2,874
Utility Bills		271	-
Bank charges & interest		220	99
Telephone & postage		3,528	6,672
Professional & legal charges		13,021	6,256
Training		1,103	965
Advertising		552	1,065
Depreciation		5,572	5,784
		300,297	219,975
Governance costs	3	850	750
Total resources expended		301,147	220,725
Net incoming/ (outgoing) resources		6,962	18,455
Balances carried forward at 30th April 2022		6,962	18,455

There were no recognised gains or losses in the year. All activities derive from continuing operations.

EMMANUEL CELEBRATION CENTRE

Balance Sheet as at 30th April 2022

	Note	<u>2022</u> £	<u>2021</u> £
Fixed assets			
Tangible fixed assets	4	40,861	42,424
Current assets			
Cash at bank and in hand		<u>15,629</u>	<u>6,994</u>
			6,994
Creditors - amounts falling due within one year	5	<u>(850)</u>	<u>(750)</u>
Net current assets		<u>14,779</u>	<u>(6,244)</u>
Net assets		<u>55,640</u>	<u>48,668</u>
Represented by:			
Funds of the charity			
Reserves		48,668	30,213
Net incoming resources		<u>6,972</u>	<u>18,455</u>
		<u>55,640</u>	<u>48,668</u>

The financial statements were approved by the Trustees on2022 and signed on their behalf by:

P. Kamau _____

Trustee

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2022

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment 12.5%

Church Instruments 12.5%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2022

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2022 £
Voluntary income			
Tithes and offerings	201,958	0.00	111,564
Government Grants	67,723	0.00	67,723
	<u>269,681</u>	<u>0.00</u>	<u>269,681</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2022

3. Governance costs

	2022 £	2021 £
Accountancy fees	850	850
	<u>850</u>	<u>850</u>

4. Tangible fixed assets

	Computer & Office Equipment £	Church Instruments £	Total £
Cost			
At 1st May 2021	4,887	72,494	77,381
Additions	-	4,009	4,009
At 30 th April 2022	<u>4,887</u>	<u>76,503</u>	<u>81,390</u>
Depreciation			
At 1st May 2021	2,929	32,028	34,957
Charge	235	5,337	5,572
At 30 th April 2022	<u>3,164</u>	<u>37,365</u>	<u>40,529</u>
Net book value 2022	<u>1,723</u>	<u>39,138</u>	<u>40,861</u>
Net book value 2021	<u>1,958</u>	<u>40,466</u>	<u>42,424</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2022

5. Creditors – amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Other creditors and accruals	850	850
	<u>850</u>	<u>850</u>

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

EMMANUEL CELEBRATION CENTRE

England & Wales - Charity number 1121614

Accounts

REGISTERED CHARITY NUMBER: 1121614

EMMANUEL CELEBRATION CENTRE

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH APRIL 2021

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF*

EMMANUEL CELEBRATION CENTRE

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EMMANUEL CELEBRATION CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121614

Registered office

16 Fairey Avenue
Hayes
UB3 4NY

Trustees

Peter Kamau
John Kaniaru
Jane Kiguru
Rev Oscar Amisi

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

EMMANUEL CELEBRATION CENTRE

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th April 2021.

The financial statements have been prepared in accordance with the accounting policies set out on page 9-12, and comply with the statement of recommended practice.

CONSTITUTION, OBJECTIVE OF THE CHARITY, PRINCIPLE ACTIVITY.

The charity is governed under trustee deed dated 3rd

August 2006 with charity registration number 1121614.

OBJECTIVE OF THE CHARITY:

The purpose of the charity as set out in its governing document are to advance the Christian Faith (in accordance with the Statement of Beliefs) throughout the world as the trustees may see fit from time to time,

The main activities undertaken in relation to those purposes are Sunday services, mid-week prayer meetings and Bible studies, evangelistic activities in the community and informal get-togethers to consider the Christian faith. These are open to all people without charge. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE:

The charity held successful services through the year in which individuals were educated on the principles and doctrines of the Christian faith. The church held various workshops, conferences to assist the development of the people in the community.

REVIEW OF THE FINANCIAL POSITION

The charity made a surplus for the year amounting to £(18,455). (2020: deficit £4,517).

PLANS FOR FUTURE PERIODS

The charity is still committed to acquiring a permanent place of operation through the purchase of its own premises.

EMMANUEL CELEBRATION CENTRE

ECC RESERVES POLICY

It is the policy of ECC to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least three months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

The Board of Trustees will regularly review the operation of this policy.

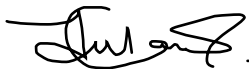
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the board of trustees on ..05/11/..... 2021 and signed on their behalf by:



P Kamau
Trustee

EMMANUEL CELEBRATION CENTRE

Independent Examiner's Report

To the Trustees of EMMANUEL CELEBRATION CENTRE

I report on the accounts of the church for the year ended 30th April 2021 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee 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 required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia C.P.A, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

EMMANUEL CELEBRATION CENTRE

Statement of financial activities for the year ended 30th April 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
Incoming Resources			
Incoming resources from generated funds			
Voluntary income	2	111,564	143,206
Gift Aid		17,262	31,138
Gov. Grants		110,347	-
Interest income		7	33
Total Incoming Resources		239,180	174,377
Resources expended			
Charitable activities			
Administrative expenses		2,866	-
Rent & Rates		17,905	44,236
Conferences & Hospitality		10,179	5,358
Gift & donations		11,427	13,907
Printing & Stationery		3,541	1,630
Salaries & Wages		114,329	66,127
Subsistence allowance		6,034	-
Travelling & Accommodation		17,083	10,904
Motor vehicle expenses		4,045	6,003
Repairs & Maintenance		9,601	9,679
Insurance		2,874	799
Mission		-	8,190
Bank charges & interest		99	227
Telephone & postage		6,672	917
Professional & legal charges		6,256	3,564
Training		965	1,804
Advertising		1,065	1,623
Depreciation		5,784	3,176
		219,975	178,144
Governance costs	3	750	750
Total resources expended		220,725	178,894
Net incoming/ (outgoing) resources		18,455	(4,517)
Balances carried forward at 30th April 2021		18,455	(4,517)

There were no recognised gains or losses in the year. All activities derive from continuing operations.

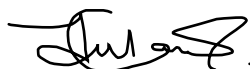
EMMANUEL CELEBRATION CENTRE

Balance Sheet as at 30th April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	4	42,424	33,071
Current assets			
Cash at bank and in hand		<u>6,994</u>	<u>1,442</u>
			1,442
Creditors - amounts falling due within one year	5	<u>(750)</u>	<u>(4,300)</u>
Net current assets		<u>(6,244)</u>	<u>(2,858)</u>
Net assets		<u>48,668</u>	<u>30,213</u>
Represented by:			
Funds of the charity			
Reserves		30,213	34,730
Net incoming resources		<u>18,455</u>	<u>(4,517)</u>
		<u>48,668</u>	<u>30,213</u>

The financial statements were approved by the Trustees on .05/1.1/.....2021 and signed on their behalf by:

P. Kamau



Trustee

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2021

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using the reducing balance method. Assets are depreciated as follows:

Computer and office Equipment 12.5%

Church Instruments 12.5%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2021

Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2021 £
Voluntary income			
Tithes and offerings	111,564	0.00	111,564
Government Grants	100,347	10,000	110,347
	<u>211,911</u>	<u>10,000.00</u>	<u>221,911</u>

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2021

3. Governance costs

	2021 £	2020 £
Accountancy fees	750	750
	750	750

4. Tangible fixed assets

	Computer & Office Equipment £	Church Instruments £	Total £
Cost			
At 1st May 2020	4,887	57,357	62,244
Additions	-	15,137	15,137
At 30 th April 2021	4,887	72,494	77,381
Depreciation			
At 1st May 2020	2,662	26,511	29,173
Charge	267	5,517	5,784
At 30 th April 2021	2,929	32,028	34,957
Net book value 2021	1,958	40,466	42,424
Net book value 2020	2,225	30,846	33,071

EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30th April 2021

5. Creditors – amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Other creditors and accruals	750	750
Due to members	-	3,550
	<u>750</u>	<u>4,300</u>

6. ANALYSIS OF CHARITABLE FUNDS

All the assets and liabilities are held in respect of the unrestricted fund.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.