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REGISTERED CHARITY NUMBER: 1121614

**EMMANUEL CELEBRATION CENTRE**

**REPORT AND FINANCIAL STATEMENT FOR THE  
YEAR ENDED 30<sup>TH</sup> APRIL 2022**

*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 30<sup>th</sup> 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 3<sup>rd</sup>

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:

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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 30<sup>th</sup> 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 30<sup>th</sup> April 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	201,958	111,564
Gift Aid		38,428	17,262
Gov. Grants		67,723	110,347
Interest income		10	7
<b>Total Incoming Resources</b>		<b>308,109</b>	<b>239,180</b>
<b>Resources expended</b>			
<b>Charitable activities</b>			
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
		<b>300,297</b>	<b>219,975</b>
<b>Governance costs</b>	3	<b>850</b>	<b>750</b>
<b>Total resources expended</b>		<b>301,147</b>	<b>220,725</b>
<b>Net incoming/ (outgoing) resources</b>		<b>6,962</b>	<b>18,455</b>
<b>Balances carried forward at 30<sup>th</sup> April 2022</b>		<b>6,962</b>	<b>18,455</b>

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

# EMMANUEL CELEBRATION CENTRE

## Balance Sheet as at 30<sup>th</sup> April 2022

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

The financial statements were approved by the Trustees on .....2022 and signed on their behalf by:

**P. Kamau** \_\_\_\_\_

**Trustee**



# EMMANUEL CELEBRATION CENTRE

## Notes to the financial statements for the year ended 30<sup>th</sup> 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 30<sup>th</sup> 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 £
<b>Voluntary income</b>			
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 30<sup>th</sup> 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 £
<b>Cost</b>			
At 1st May 2021	4,887	72,494	77,381
Additions	-	4,009	4,009
At 30 <sup>th</sup> April 2022	<u>4,887</u>	<u>76,503</u>	<u>81,390</u>
<b>Depreciation</b>			
At 1st May 2021	2,929	32,028	34,957
Charge	235	5,337	5,572
At 30 <sup>th</sup> April 2022	<u>3,164</u>	<u>37,365</u>	<u>40,529</u>
<b>Net book value 2022</b>	<u>1,723</u>	<u>39,138</u>	<u>40,861</u>
<b>Net book value 2021</b>	<u>1,958</u>	<u>40,466</u>	<u>42,424</u>

# EMMANUEL CELEBRATION CENTRE

Notes to the financial statements for the year ended 30<sup>th</sup> 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.