
REGISTERED CHARITY NUMBER: 1121614

EMMANUEL CELEBRATION CENTRE

REPORT AND FINANCIAL STATEMENT FOR THE

YEAR ENDED 30TH APRIL 2024

EMMANUEL CELEBRATION CENTRE

	Page
CONTENTS	2
Charity information	3
Trustees' Report	4-5
Independent Examiner's report	6
Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 – 12

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 2024.

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 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>15,836</u>	<u>10,552</u>

Represented by:

Funds of the charity

Reserves	60,494	55,640
Net incoming resources	<u>9,300</u>	<u>4,854</u>
	<u>69,794</u>	<u>60,494</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
	500	850

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	1,908	3,092	5,000
Depreciation			
At 1st May 2024	573	927	1,500
Charge			
At 30 th April 2023	573	773	1,500
Net book value 203	0	908	908
Net book value 2024	1,908	3,092	5,000

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.