

# EMMANUEL CHURCH CANTERBURY

England & Wales - Charity number 1131041

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">06946178</a>
Registered	2009-08-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	24 St. Martins Hill Canterbury Kent CT1 1PP
Phone	00000 000000
Email	<a href="mailto:treasurer@emmanuelcanterbury.org.uk">treasurer@emmanuelcanterbury.org.uk</a>
Website	<a href="http://www.emmanuelcanterbury.org.uk">www.emmanuelcanterbury.org.uk</a>

## Activities

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**Objects:** 2.1 The Objects of the Church are: 2.1.1 the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Canterbury and the surrounding area; and 2.1.2 such other charitable purposes as shall, in the opinion of the Trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives as may be adopted and amended by the Trustees from time to time

**Activities:** To advance the Christian faith in accordance with the statement of beliefs appearing in the governing document in Canterbury and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales.

## Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£285,622	£298,262	-	-
2024-06-30	£250,256	£404,310	-	-
2023-06-30	£281,304	£255,075	-	-
2022-06-30	£194,280	£177,905	-	-
2021-06-30	£258,319	£283,588	-	-
2020-06-30	£527,542	£186,196	£766,699	4

## Trustees

Name	Role	Appointed
Daniel Halpin		2024-01-01
Edward David Gilchrist		2019-04-25
Edward James Linforth		2021-07-01
Jonathan Frederick Pick		2024-09-01
Nial Aliyev		2025-09-15
Simon Cook		2024-01-14

**EMMANUEL CHURCH CANTERBURY**

England & Wales - Charity number 1131041

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# Accounts

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Registered Charity no. 1131041  
Registered Company no. 06946178

**Emmanuel Church Canterbury**  
**(Company Limited by Guarantee)**

**Trustees Annual Report and Accounts**

**Year Ended 30th June 2025**



**Emmanuel Church**  
CANTERBURY

# **Emmanuel Church Canterbury**

**Year Ended 30th June 2025**

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# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Legal and Administrative Information

### Reference

The Charity is called "Emmanuel Church Canterbury". The Church is registered with the Charity Commission for England and Wales and was registered on 10 August 2009. Before this the church was exempted from registration. The church is also a Company limited by guarantee, incorporated on the 27 June 2019.

**Registered Charity Number** 1131041

**Registered Company Number** 06946178

**Registered Office** St. Dunstan's Lodge  
5 Queens Avenue  
Canterbury  
CT2 8AY

**Website** [www.emmanuelcanterbury.org.uk](http://www.emmanuelcanterbury.org.uk)

**The Trustees and Directors**

R T Hagan	Resigned March 2026
E D Gilchrist (Elder and Chair)	
E J Linforth (Elder)	
D Halpin (Elder)	
S Cook (Elder)	
J Pick (Elder)	Appointed September 2024
M Cadge	Resigned September 2024
NAliyev	Appointed September 2025

**Primary Bankers** Lloyds TSB  
101 High Street  
Poole  
Dorset

**Independent Examiner** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street, Garforth, Leeds, LS25 1AF

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Trustees' Annual Report

### ***Objectives and Activities***

The Trust is established to advance the Christian religion in accordance with the Statement of Beliefs in the Trust Deed. This includes the weekly preaching of the gospel in Canterbury, the discipleship of church members, the running of children's and youth work, the running of courses with Christians Against Poverty with the aim of supporting vulnerable adults and reducing poverty and supporting overseas missionaries, notably in Japan and Vietnam.

Through its activities, the church seeks to disciple existing Christians, lead others to faith, encourage children and youth, support missionaries and reduce poverty.

The Church exists primarily, though not exclusively in the City of Canterbury and the trustees employed two full-time Ministers and an Assistant Minister in the 2024 to 2025 year. In addition, we employed a part-time Children's Worker and two Administrators.

The church staff, along with volunteer members of the congregation, aim to carry out the church aims through a variety of activities. The weekly church services and the day-to-day discipleship of church members are the main activities used to meet the aims of the charity.

### ***Public Benefit Statement***

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### ***Achievements and Performance in the Year***

During the year, the church has held weekly meetings for worship, prayer, teaching and evangelism, which have been open to all. Our Sunday morning meetings have attracted people from different faiths and social backgrounds, as have our Sunday evening meetings. The Sunday services have seen an increase in numbers. In addition to Sunday services and teaching sessions, the church has run a student weekend away, evangelistic courses for unbelievers, several outreach events to the local community, carol singing and outreach at local Care Homes. Emmanuel is also a member of CAP (Christians Against Poverty) and has run courses teaching money skills to members of the local community.

The church has been very active in supporting outreach to international students from many different faiths. Our Senior Minister has also been actively involved in chairing the Kent Gospel Partnership Planning Team. The Church has also been committed to the partial support of a worker supporting international students in Canterbury, a child in the Dominican Republic and missionary families in Japan and Vietnam.

For the year ended, there have been some opportunities for supporting individuals in Canterbury and overseas who were in financial need.

### ***Financial Review***

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. This year, all groups continued to give very generously towards the aims of the church. Total donations and gift aid for the year amounted to £272,505 (2024: £225,092, 2023: £259,137) with the total income for the church £285,622 (2024: £250,256, 2023: £281,304). Expenditure totalled £298,262 (2024: £404,310, 2023: £255,075). This results in a deficit for the year of £12,640 (2024: deficit £154,054 (including a £143,000 building impairment), 2023: surplus £26,229, 2022: surplus £16,375). At 30 June 2025 the charity had total funds of £617,340 (2024: £621,086, 2023: £784,034).

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Trustees' Annual Report

### **Reserve Policy**

The church's reserve policy is to hold six months of budgeted costs (for the 2025/26 budget, this is £142,787). The amount held in reserve at the end of the year was £99,019 (unrestricted funds less fixed assets). This is currently less than our targeted level of reserves. However, the Trustees are happy with this level of reserve for the year ending 30th June 2025 and will look to increase this in the future.

### **Risk policy**

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

### **Risk management**

1. Loss of key personnel: We are mindful of the potential loss of key personnel, and to alleviate this, we have a policy to identify potential replacements.
2. Reduction in donations;
  - a. We have bank general funds that cover close to 5 months' cost of running the church in 2025/26. This would give us time to adjust to the loss of a large drop in donations.
  - b. One risk is that donations from our outside donors, such as Trusts, etc., cease. We are mitigating against this by increasing the percentage of donations from the congregation.
  - c. Another risk is that we lose a donation from a large donor or several donors within the congregation. The reserve mentioned in a. above is to help smooth out such a loss. We are also trying to increase the size of our congregation and, hence, the donation base within the congregation.
3. Loss of the current building, which the church rents and where we meet: we would need to find an alternative accommodation.

### **Pay Policy for Key Management Personnel**

The Trustees consider that the Trustees and the Elders comprise the Key Management Personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis. The Key Management Personnel who are involved in all decision-making and responsible for the day-to-day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee, with the exception of Richard Hagan, Dan Halpin and Jono Pick for their roles as Ministers, received remuneration in the year. The pay of the senior staff, the ministers and assistant minister, is set at a level to make it equivalent to the pay and remuneration of teachers in the local area of equivalent experience. This is reviewed annually and normally increased in accordance with the recommended pay for teachers.

### **Volunteers**

The church makes significant use of volunteers to run its activities. Other than the small number of staff, all activities are undertaken by volunteers. This includes facilitating the church services, midweek activities and other one-off events as well as organising and managing key parts of the church activities such as children's work. The church relies on volunteers to manage some of the key aspects of the running of the charity, such as the treasurer, who reports to the Trustees. The church also relies on the financial donations of volunteers to further its aims.

# **Emmanuel Church Canterbury**

**Year Ended 30th June 2025**

## **Trustees' Annual Report**

### ***Plans for the Future***

We aim for the church to continue to grow in numbers as we see people become Christians and as new Christians join us. This growth in number will also increase the financial base of the church for future outreach. During the financial year 2023/24, the decision was made to sell the building that had previously been bought by the church. This was due to higher-than-expected renovation costs. The building was finally sold in July 2025.

### ***Structure***

The charity, which is registered with the Charity Commission under number 1131041 and a registered company under number 6946178, is established under Memorandum and Articles of Association dated 27 June 2009 as amended on 24th March 2024.

### ***Governance and management***

During the year the following were Trustees of the charity:

R T Hagan

E D Gilchrist

EJ Linforth

D Halpin

S Cook

M Cadge (resigned September 2024)

J Pick (appointed September 2024)

Appointment of Trustees is governed by the Trust Deed. As a result of the governance changes, all trustees are now elders, and all elders are trustees. Working also with the staff members, they are responsible for the day-to-day running of the charity. All spending on behalf of the church is authorised by a Trustee with any purchase over £500 needing the agreement of at least two Trustees. During the year, three trustees were reimbursed expenses, including Richard Hagan, Dan Halpin and Jono Pick, who were employed by the Charity as Ministers under the provisions of section 6.2 in the Memorandum of Association.

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Trustees' Annual Report

### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

**Name of Trustee:**

Edward Gilchrist

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**Signed on Behalf of the Trustees:**



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**Date of Approval:**

30/04/2026

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# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Church Canterbury ('the charity') for the year ended 30 June 2025.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

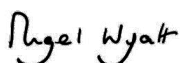
### Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered part of an independent examination.

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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 30/04/2026

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Statement of Financial Activities

		2025			2024
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Income</b>					
Donations and legacies		244,769	27,736	<b>272,505</b>	225,092
Charitable activities		9,634	-	<b>9,634</b>	8,790
Investment income		3,483	-	<b>3,483</b>	16,374
Other		-	-	-	-
<b>Total Income</b>	<b>2</b>	<u>257,886</u>	<u>27,736</u>	<u><b>285,622</b></u>	<u>250,256</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	271,651	26,611	<b>298,262</b>	261,185
Building impairment		-	-	-	143,125
<b>Total Expenditure</b>		<u>271,651</u>	<u>26,611</u>	<u><b>298,262</b></u>	<u>404,310</u>
<b>Net Income / (Expenditure)</b>		<u>(13,765)</u>	<u>1,125</u>	<u><b>(12,640)</b></u>	<u>(154,054)</u>
<b>Net Income and Net Movement in Funds</b>					
Total funds brought forward	<b>13</b>	621,086	8,894	<b>629,980</b>	784,034
Transfers	<b>13</b>	-	-	-	-
<b>Total Funds Carried Forward</b>	<b>13</b>	<u>607,321</u>	<u>10,019</u>	<u><b>617,340</b></u>	<u>629,980</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both the Companies Act and Charity's SORP reporting requirements.

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Statement of Financial Position

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	515,039	520,663
		<u>515,039</u>	<u>520,663</u>
<b>Current Assets</b>			
Debtors	10	27,254	25,451
Short term investments	8	30,906	30,906
Cash at the bank and in hand		107,172	111,816
		<u>165,332</u>	<u>168,173</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>25,110</u>	<u>17,953</u>
<b>Net Current Assets</b>		<u>140,222</u>	<u>150,220</u>
<b>Total Assets Less Current Liabilities</b>		<u>655,261</u>	<u>670,883</u>
<b>Creditors: amounts falling due after one year</b>	12	<u>37,921</u>	<u>40,903</u>
<b>Net Assets</b>	14	<u><b>617,340</b></u>	<u><b>629,980</b></u>
<b>Funds of the Charity</b>			
Restricted funds	13	10,019	8,894
Unrestricted funds	13		
Unrestricted general		99,019	107,944
Designated funds		508,302	513,142
		<u>607,321</u>	<u>621,086</u>
<b>Total Charity Funds</b>		<u><b>617,340</b></u>	<u><b>629,980</b></u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 30th June 2025, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with FRS 102 (effective January 2015).

Name of Trustee:

Edward Gilchrist

Signed on Behalf of the Trustees:



Date of Approval:

30/04/2026

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### **Basis of Preparation**

Emmanuel Church Canterbury is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity, becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees' annual report.
- Investment income is included in the accounts when receivable.

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% straight line
Furniture, fixtures and fittings	25% reducing balance
Freehold property	Not depreciated

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### **Operating Leases**

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Judgements and Key Sources of Estimation**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the Land and Building, and note 1.5 for the useful economic lives for each class of assets.

### **Going Concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations and legacies</b>			
Donations	210,748	22,911	<b>233,659</b>
Gift Aid	34,021	3,825	<b>37,846</b>
Donated goods and services	-	-	-
Grants	-	1,000	<b>1,000</b>
	<u>244,769</u>	<u>27,736</u>	<u><b>272,505</b></u>
<b>Charitable Activities</b>			
Events income	9,634	-	<b>9,634</b>
	<u>9,634</u>	<u>-</u>	<u><b>9,634</b></u>
<b>Investment Income</b>			
Interest	1,908	-	<b>1,908</b>
Rental income	1,575	-	<b>1,575</b>
	<u>3,483</u>	<u>-</u>	<u><b>3,483</b></u>
<b>Other</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u><b>257,886</b></u>	<u><b>27,736</b></u>	<u><b>285,622</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### *Analysis of Income (Continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations and Legacies</b>			
Donations	165,044	26,861	<b>191,905</b>
Gift Aid	30,814	2,373	<b>33,187</b>
Donated goods and services	-	-	-
Grants	-	-	-
	<u>195,858</u>	<u>29,234</u>	<u><b>225,092</b></u>
<b>Charitable Activities</b>			
Events income	8,790	-	<b>8,790</b>
	<u>8,790</u>	<u>-</u>	<u><b>8,790</b></u>
<b>Investment Income</b>			
Interest	1,974	-	<b>1,974</b>
Rental income	14,400	-	<b>14,400</b>
	<u>16,374</u>	<u>-</u>	<u><b>16,374</b></u>
<b>Other</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u><b>221,022</b></u>	<u><b>29,234</b></u>	<u><b>250,256</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Administration	12,890	4,167	17,057
Communications and literature	1,786	-	1,786
Donations and giving	16,314	20,319	36,633
Events	8,727	-	8,727
Intern costs	-	-	-
Mission	7,630	-	7,630
Salary and staff-related costs	177,533	-	177,533
Venue hire and building costs	46,771	2,125	48,896
Building impairment	-	-	-
	<u>271,651</u>	<u>26,611</u>	<u>298,262</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Administration	22,206	-	22,206
Communications and literature	6,355	-	6,355
Donations and giving	13,606	26,300	39,906
Events	9,105	-	9,105
Intern costs	-	-	-
Mission	6,896	-	6,896
Salary and staff-related costs	116,724	-	116,724
Venue hire and building costs	32,469	27,524	59,993
Building impairment	143,125	-	143,125
	<u>350,486</u>	<u>53,824</u>	<u>404,310</u>

Included within Venue hire and building costs is £5,624 (2024: £5,886) of depreciation on leasehold buildings and fixtures and fittings.

### 4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

### 5 Independent Examination Fees

Fees payable to the independent examiner for:

	2025 £	2024 £
Independent examination and preparation of the financial statements	1,611	1,557

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	138,385	97,917
Social security costs	7,085	4,092
Employer contributions to pension plans	11,138	7,213
	<u>156,607</u>	<u>109,222</u>

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

	2025	2024
Average Head Count	6	4

The number of employees who received benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	0	0

### Key Management Personnel

The Trustees consider that the Board of Trustees and the Eldership Team comprise the Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. The remuneration to the Key Management Personnel including National Insurance and Pension contributions totals £125,256 (2024: £94,100).

### 7 Trustee Remuneration, Expenses and Donations

During the year five (2024: three) trustee incurred out of pocket expenses totalling £13,133 (2024: 9,787) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, conferences, ministry costs and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £33,645 (2024: 27,536).

During the year three trustees were employed by the church outside of their roles as trustees. During the year the following trustee members received the following remuneration including pension contributions (and not National Insurance contributions) :

	2025	2024
	£	£
R T Hagan	51,591	49,096
D Halpin	43,880	45,004
J Pick	18,150	-
	<u>113,621</u>	<u>94,100</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 8 Investments Held as Current Assets

The church holds one (2024:one) short-term deposit account that requires over 30 days to draw down funds.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Short-term deposit account	30,906	30,906
	<u>30,906</u>	<u>30,906</u>

### 9 Tangible Fixed Assets

	Freehold Land and Buildings	Leasehold Land and Buildings	Furniture, Fixtures and Fittings	<b>Total</b>
	£	£	£	£
Cost as of 1st July 2024	315,000	241,979	32,068	<b>589,047</b>
Additions	-	-	-	-
Impairment	-	-	-	-
Cost as of 30th June 2025	<u><b>315,000</b></u>	<u><b>241,979</b></u>	<u><b>32,068</b></u>	<u><b>589,047</b></u>
Depreciation as of 1st July 2024	-	43,837	24,547	<b>68,384</b>
Depreciation Charge	-	4,840	784	<b>5,624</b>
Depreciation as of 30th June 2025	<u>-</u>	<u>48,677</u>	<u>25,331</u>	<u><b>74,008</b></u>
Net Book Value at 30th June 2025	<u><b>315,000</b></u>	<u><b>193,302</b></u>	<u><b>6,737</b></u>	<u><b>515,039</b></u>
Net Book Value at 30th June 2024	315,000	198,142	7,521	<b>520,663</b>

The land and buildings held by the church comprise of:

35 Pound Lane - Used for meetings and offices

96 Bingley Court - Rental property

These buildings and land are held at the original cost less any impairment charges applied

### 10 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accrued income	24,902	23,245
Prepayments	2,352	2,206
	<u>27,254</u>	<u>25,451</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 11 Creditors: amounts falling due within one year

	<b>2025</b>	2024
	<b>£</b>	£
Creditors and accruals	12,585	5,615
Bank loan	12,525	12,338
	<u>25,110</u>	<u>17,953</u>

### 12 Creditors: amounts falling due after one year

	<b>2025</b>	2024
	<b>£</b>	£
Bank loan	37,921	40,903
	<u>37,921</u>	<u>40,903</u>

The term loan is repayable over 15 years. Interest is charged at 3.50% per annum over the Reliance Bank Sterling Base Rate. The mortgage is secured by a legal charge over the company's leasehold premises.

	<b>2025</b>	2024
	<b>£</b>	£
Amounts repayable in less than 1 year	12,525	12,338
Amounts repayable in 1-2 years	25,050	24,675
Amounts repayable in 2-5 years	12,872	16,228
Amounts repayable in over 5 years	-	-
	<u>50,446</u>	<u>53,241</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 13 Analysis of Charitable Funds

	1 July 2024	Income	Expenditure	Gains/Loses	Transfers	30 June 2025
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	107,944	257,886	(266,811)	-	-	<b>99,019</b>
<b>Designated</b>						
Leasehold property	198,142	-	(4,840)	-	-	<b>193,302</b>
Pound Lane church building	315,000	-	-	-	-	<b>315,000</b>
<b>Total Unrestricted</b>	<b>621,086</b>	<b>257,886</b>	<b>(271,651)</b>	<b>-</b>	<b>-</b>	<b>607,321</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,506	-	-	-	-	<b>2,506</b>
Hardship fund	-	-	-	-	-	<b>-</b>
Pass on funds	5,168	23,650	(24,066)	-	-	<b>4,752</b>
Redeemer church plant	-	-	-	-	-	<b>-</b>
Student fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend Fund	194	-	-	-	-	<b>194</b>
Pound Lane building renovation	-	2,125	(2,125)	-	-	<b>-</b>
Training	-	1,206	-	-	-	<b>1,206</b>
Creche helpers	-	755	(420)	-	-	<b>335</b>
<b>Total</b>	<b>8,894</b>	<b>27,736</b>	<b>(26,611)</b>	<b>-</b>	<b>-</b>	<b>10,019</b>
<b>Total Funds</b>						
<b>Total</b>	<b>629,980</b>	<b>285,622</b>	<b>(298,262)</b>	<b>-</b>	<b>-</b>	<b>617,340</b>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### Analysis of Charitable Funds (cont.)

	1 July 2023	Income	Expenditure	Gains/Loses	Transfers	30 June 2024
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	164,833	221,022	(202,521)	-	(75,390)	<b>107,944</b>
<b>Designated</b>						
Leasehold property	133,662	-	(4,840)	-	69,320	<b>198,142</b>
Pound Lane church building	458,125	-	(143,125)	-	-	<b>315,000</b>
<b>Total Unrestricted</b>	<b>756,620</b>	<b>221,022</b>	<b>(350,486)</b>	<b>-</b>	<b>(6,070)</b>	<b>621,086</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,506	-	-	-	-	<b>2,506</b>
Hardship fund	-	370	(1,736)	-	1,366	-
Pass on funds	3,446	23,766	(23,364)	-	1,320	<b>5,168</b>
Redeemer church plant	727	-	(1,200)	-	473	-
Student fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend Fund	194	-	-	-	-	<b>194</b>
Pound Lane building renovation	19,515	5,098	(27,524)	-	2,911	-
<b>Total</b>	<b>27,414</b>	<b>29,234</b>	<b>(53,824)</b>	<b>-</b>	<b>6,070</b>	<b>8,894</b>
<b>Total Funds</b>						
<b>Total</b>	<b>784,034</b>	<b>250,256</b>	<b>(404,310)</b>	<b>-</b>	<b>-</b>	<b>629,980</b>

### Fund Transfers 2024

Hardship fund	Funds were transferred to the restricted funds to supplement the expenditure and bring the fund to £0 at the end of the year.
Pass on funds	A further gift, received as an unrestricted donation, was designated to the pass on funds.
Pound Lane renovation	Funds were transferred to the restricted funds to cover the remaining renovation cost and bring the fund to £0 at the end of the year.

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### Fund Descriptions

#### Designated Funds

Leasehold property	The Trustees have designated the leasehold property, less the associated finance liability as this asset is not freely available to spend, to provide accommodation to the assistant minister and his wife.
Pound Lane church building	The Trustees have designated the freehold property as this asset is not freely available to spend.

#### Restricted Funds

Canterbury Cornhill	Funding for the Kent Gospel Partnership.
Pass on funds	Money given to the church to be passed on to other people supported by the church and their charitable objectives, normally overseas ministries.
Redeemer church plant	Funds raised to support the Redeemer Church plant.
Student fund	Money given by the congregation to help students who cannot afford church activities.
Student weekend fund	Money that has been given towards a student weekend away.

### 14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed assets	515,039	-	<b>515,039</b>
Current assets	155,313	10,019	<b>165,332</b>
Creditors less than 1 year	(25,110)	-	<b>(25,110)</b>
Creditors greater than 1 year	(37,921)	-	<b>(37,921)</b>
	<u>607,321</u>	<u>10,019</u>	<u><b>617,340</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	520,663	-	520,663
Current assets	159,279	8,894	168,173
Creditors less than 1 year	(17,953)	-	(17,953)
Creditors greater than 1 year	(40,903)	-	(40,903)
	<u>621,086</u>	<u>8,894</u>	<u>629,980</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2025

## Notes to the Financial Statements

### 15 Company Status

The company is a company limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

### 16 Related Party Transactions

During the year, related party transactions took place between the church and N Gilchrist an employee of the church. N Gilchrist is a close family member of E Gilchrist who is a trustee. During the year N Gilchrist was employed by the church and received total employment remuneration including employer national insurance and employer pension of £12,889 (2024: £11,457).

During the year, related party transactions took place between the church and Kent Gospel Partnership. Kent Gospel Partnership has the following trustee in common: R Hagan. During the year Kent Gospel Partnership received £1,400 from the church (2024: £1,020), in membership fees and a contribution for their publications. No balances were outstanding at the reporting date.

### 17 Event After the Reporting Period

The charity disposed of its property at Pound Lane in July 2025, subsequent to the year end of 30 June 2025.

The property was sold for proceeds of £315,000. This amount is consistent with the carrying value of the asset at the balance sheet date. Accordingly, no adjustment to the financial statements for the year ended 30 June 2025 is required.

This represents a non-adjusting post balance sheet event.

**EMMANUEL CHURCH CANTERBURY**

England & Wales - Charity number 1131041

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# Accounts

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Registered Charity no. 1131041  
Registered Company no. 06946178

**Emmanuel Church Canterbury**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 30th June 2024**



**Emmanuel Church**  
CANTERBURY

# Emmanuel Church Canterbury

Year Ended 30th June 2024

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# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Legal and Administrative Information

### Reference

The Charity is called "Emmanuel Church Canterbury". The Church is registered with the Charity Commission for England and Wales and was registered on 10 August 2009. Before this the church was exempted from registration. The church is also a Company limited by guarantee, incorporated on the 27 June 2019.

**Registered Charity Number** 1131041

**Registered Company Number** 06946178

**Registered Office** St. Dunstan's Lodge  
5 Queens Avenue  
Canterbury  
CT2 8AY

**Website** [www.emmanuelcanterbury.org.uk](http://www.emmanuelcanterbury.org.uk)

### The Trustees and Directors

R T Hagan (Minister and Elder)	
E D Gilchrist (Elder and Chair)	
E J Linforth (Elder)	
D Halpin (Elder)	Appointed 1 January 2024
M Cadge	Appointed 1 January 2024 Resigned September 2024
S Cook (Elder)	Appointed 14 January 2024
M J W Smiley	Resigned January 2024
T Parkin	Resigned January 2024

**Primary Bankers** Lloyds TSB  
101 High Street  
Poole  
Dorset

**Independent Examiner** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street, Garforth, Leeds, LS25 1AF

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Trustee's Annual Report

### **Objectives and Activities**

The Trust is established to advance the Christian religion in accordance with the Statement of Beliefs in the Trust Deed. This includes the weekly preaching of the gospel in Canterbury, the discipleship of church members, the running of children's and youth work, the running of courses with Christians Against Poverty with the aim of supporting vulnerable adults and reducing poverty and supporting overseas missionaries, notably in Japan and Vietnam. Through its activities, the church seeks to disciple existing Christians, lead others to faith, encourage children and youth, support missionaries and reduce poverty.

The Church exists primarily, though not exclusively in the City of Canterbury and the trustees employed one full-time Minister and an Assistant Minister in the 2023 to 2024 year. In addition, we employed a part-time Children's Worker, a full-time Youth Worker (for part of the year) and two part-time Administrators.

The church staff, along with volunteer members of the congregation, aim to carry out the church aims through a variety of activities. The weekly church services and the day-to-day discipleship of church members are the main activities used to meet the aims of the charity.

### **Public Benefit Statement**

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### **Achievements and Performance in the Year**

During the year, the church has held weekly meetings for worship, prayer, teaching and evangelism, which have been open to all. Our Sunday morning meetings have attracted people from different faiths and social backgrounds, as have our Sunday evening meetings. The Sunday services have seen an increase in numbers. In addition to Sunday services and teaching sessions, the church has run a student weekend away, evangelistic courses for unbelievers, several outreach events to the local community, carol singing and outreach at local Care Homes. Emmanuel is also a member of CAP (Christians Against Poverty) and has run courses teaching money skills to members of the local community.

The church has been very active in supporting outreach to international students from many different faiths. Our Senior Minister has also been actively involved in chairing the Kent Gospel Partnership Planning Team. The Church has also been committed to the partial support of a worker supporting international students in Canterbury, a child in the Dominican Republic and a missionary family in Japan.

For the year ended, there have been some opportunities for supporting individuals in Canterbury and overseas who were in financial need.

### **Financial Review**

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. This year, all groups continued to give very generously towards the aims of the church. Total donations and gift aid for the year amounted to £225,092 (2023: £259,137, 2022: £177,640) with the total income for the church £250,256 (2023: £281,304, 2022: £194,280). Expenditure totalled £404,310 (2023: £255,075, 2022: £177,905). This includes a £143,000 building impairment, resulting in a deficit for the year of £154,054 (2023: surplus £26,229, 2022: surplus £16,375). At 30 June 2024 the charity had total funds of £621,086 (2023: £784,034, 2022: £757,805).

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Trustee's Annual Report

### **Reserve Policy**

The church's reserve policy is to hold six months of budgeted costs (for the 2024/25 budget, this is £135,450). The amount held in reserve at the end of the year was £107,944 (unrestricted funds less fixed assets). This is currently less than our targeted level of reserves. However, the Trustees are happy with this level of reserve for the year ending 30th June 2024 and will look to increase this in the future.

### **Risk policy**

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

### **Risks management**

1. Loss of key personnel: We are mindful of the potential loss of key personnel, and to alleviate this, we have a policy to identify potential replacements.
2. Reduction in donations;
  - a. We have bank general funds that cover close to 5 months' cost of running the church in 2024/25. This would give us time to adjust to the loss of a large drop in donations.
  - b. One risk is that donations from our outside donors, such as Trusts, etc., cease. We are mitigating against this by increasing the percentage of donations from the congregation.
  - c. Another risk is that we lose a donation from a large donor or several donors within the congregation. The reserve mentioned in a. above is to help smooth out such a loss. We are also trying to increase the size of our congregation and, hence, the donation base within the congregation.
3. Loss of the current building, which the church rents and where we meet: we would need to find an alternative accommodation.

### **Pay Policy for Key Management Personnel**

The Trustees consider that the Trustees and the Elders comprise the Key Management Personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis. The Key Management Personnel who are involved in all decision-making and responsible for the day-to-day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee, with the exception of Richard Hagan and Dan Halpin for their roles as Ministers, received remuneration in the year. The pay of the senior staff, the minister and assistant minister, is set at a level to make it equivalent to the pay and remuneration of Church of England clergy and reviewed annually and normally increased in accordance with the Church of England published recommendations.

### **Volunteers**

The church makes significant use of volunteers to run its activities. Other than the small number of staff, all activities are undertaken by volunteers. This includes facilitating the church services, midweek activities and other one-off events as well as organising and managing key parts of the church activities such as children's work. The church relies on volunteers to manage some of the key aspects of the running of the charity, such as the treasurer, who reports to the Trustees.

The church also relies on the financial donations of volunteers to further its aims.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Trustee's Annual Report

### ***Plans for the Future***

We aim for the church to continue to grow in numbers as we see people become Christians and as new Christians join us. This growth in number will also increase the financial base of the church for future outreach. During the financial year 2023/24, the decision was made to sell the building that had previously been bought by the church. This was due to higher-than-expected renovation costs. The building is currently on the market.

During the year, the Trustees have been working on reviewing the Trust Deed, designed to make the Elders and Trustees one group and to clarify some areas of the statement of faith. The new governing documents were submitted and accepted in March 2024.

### ***Structure***

The charity, which is registered with the Charity Commission under number 1131041 and a registered company under number 6946178, is established under Memorandum and Articles of Association dated 27 June 2009 as amended on 24th March 2024.

### **Governance and management**

During the year the following were Trustees of the charity:

R T Hagan

E D Gilchrist

EJ Linforth

D Halpin (appointed January 2024)

M Cadge (appointed January 2024, resigned September 2024)

S Cook (appointed January 2024)

M J W Smiley (resigned January 2024)

T Parkin (resigned January 2024)

Appointment of Trustees is governed by the Trust Deed. As a result of the governance changes, all trustees are now elders, and all elders are trustees. Working also with the staff members, they are responsible for the day-to-day running of the charity. All spending on behalf of the church is authorised by a Trustee with any purchase over £500 needing the agreement of at least two Trustees.

During the year, three trustees were reimbursed expenses, including Richard Hagan and Dan Halpin, who were employed by the Charity as Ministers under the provisions of section 6.2 in the Memorandum of Association. The other trustee receiving reimbursement for expenses in 2023/24 was Michael Cadge for mission activities.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Trustee's Annual Report

### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

**Name of Trustee:**

Edward Gilchrist

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**Signed on Behalf of the Trustees:**



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**Date of Approval:**

30th April 2025

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# Emmanuel Church Canterbury

**Year Ended 30th June 2024**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of Emmanuel Church Canterbury ('the charity') for the year ended 30 June 2024.

### **Responsibilities and Basis of Report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### **Independent Examiner's Statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered part of an independent examination.

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.

Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date:

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Statement of Financial Activities

		<b>2024</b>		<b>Total</b>	2023
	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>Funds</b> £	Total Funds £
<b>Income</b>					
Donations and legacies		195,858	29,234	<b>225,092</b>	259,137
Charitable activities		8,790	-	<b>8,790</b>	9,206
Investment income		16,374	-	<b>16,374</b>	11,541
Other		-	-	-	1,420
<b>Total Income</b>	<b>2</b>	<u>221,022</u>	<u>29,234</u>	<u><b>250,256</b></u>	<u>281,304</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>350,486</u>	<u>53,824</u>	<u><b>404,310</b></u>	<u>255,075</u>
<b>Total Expenditure</b>		<u>350,486</u>	<u>53,824</u>	<u><b>404,310</b></u>	<u>255,075</u>
<b>Net Income / (Expenditure)</b>		<u>(129,464)</u>	<u>(24,590)</u>	<u><b>(154,054)</b></u>	<u>26,229</u>
<b>Net Income and Net Movement in Funds</b>					
Total funds brought forward	<b>13</b>	756,620	27,414	<b>784,034</b>	757,805
Transfers	<b>13</b>	<u>(6,070)</u>	<u>6,070</u>	<u>-</u>	<u>-</u>
<b>Total Funds Carried Forward</b>	<b>13</b>	<u>621,086</u>	<u>8,894</u>	<u><b>629,980</b></u>	<u>784,034</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both the Companies Act and Charity's SORP reporting requirements.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Statement of Financial Position

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	520,663	665,294
		<u>520,663</u>	<u>665,294</u>
<b>Current Assets</b>			
Debtors	10	25,451	24,555
Short term investments	8	30,906	30,690
Cash at the bank and in hand		111,816	138,828
		<u>168,173</u>	<u>194,073</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>17,953</u>	<u>22,413</u>
<b>Net Current Assets</b>		<u>150,220</u>	<u>171,660</u>
<b>Total Assets Less Current Liabilities</b>		<u>670,883</u>	<u>836,954</u>
<b>Creditors: amounts falling due after one year</b>	12	<u>40,903</u>	<u>52,919</u>
<b>Net Assets</b>	14	<u><b>629,980</b></u>	<u><b>784,035</b></u>
<b>Funds of the Charity</b>			
Restricted funds	13	8,894	27,414
Unrestricted funds	13		
Unrestricted general		107,944	164,833
Designated funds		513,142	591,787
		<u>621,086</u>	<u>756,620</u>
<b>Total Charity Funds</b>		<u><b>629,980</b></u>	<u><b>784,034</b></u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 30th June 2024, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with FRS 102 (effective January 2015).

Name of Trustee:

Edward Gilchrist

Signed on Behalf of the Trustees:



Date of Approval:

30th April 2025

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### **Basis of Preparation**

Emmanuel Church Canterbury is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity, becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees' annual report.
- Investment income is included in the accounts when receivable.

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% straight line
Furniture, fixtures and fittings	25% reducing balance
Freehold property	Not depreciated

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and Key Sources of Estimation

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the Land and Building, and note 1.5 for the useful economic lives for each class of assets.

### Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations and legacies</b>			
Donations	165,044	26,861	<b>191,905</b>
Gift Aid	30,814	2,373	<b>33,187</b>
Donated goods and services	-	-	-
Grants	-	-	-
	<u>195,858</u>	<u>29,234</u>	<u><b>225,092</b></u>
<b>Charitable Activities</b>			
Events income	8,790	-	<b>8,790</b>
	<u>8,790</u>	<u>-</u>	<u><b>8,790</b></u>
<b>Investment Income</b>			
Interest	1,974	-	<b>1,974</b>
Rental income	14,400	-	<b>14,400</b>
	<u>16,374</u>	<u>-</u>	<u><b>16,374</b></u>
<b>Other</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	<u><b>221,022</b></u>	<u><b>29,234</b></u>	<u><b>250,256</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### *Analysis of Income (Continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations and Legacies</b>			
Donations and gift aid	174,289	84,848	<b>259,137</b>
Donated goods and services	-	-	-
Grants	-	-	-
	<u>174,289</u>	<u>84,848</u>	<u><b>259,137</b></u>
<b>Charitable Activities</b>			
Events income	9,206	-	<b>9,206</b>
	<u>9,206</u>	<u>-</u>	<u><b>9,206</b></u>
<b>Investment Income</b>			
Interest	881	-	<b>881</b>
Rental income	10,660	-	<b>10,660</b>
	<u>11,541</u>	<u>-</u>	<u><b>11,541</b></u>
<b>Other</b>			
Miscellaneous	1,420	-	<b>1,420</b>
	<u>1,420</u>	<u>-</u>	<u><b>1,420</b></u>
<b>Total Income</b>	<u><b>196,456</b></u>	<u><b>84,848</b></u>	<u><b>281,304</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### *Analysis of Income (Continued)*

#### Events Income Analysis

Events income received during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Big afternoon out	465	780
Big day out	280	805
British Museum tour	-	100
Bookstall	313	168
Connect events	-	256
Connect night away	-	360
Kent summer camp	6,130	3,450
Marriage refreshment day	240	-
Men's teaching day	85	-
Parenting course	-	130
Quiz Night	80	-
Rooted events	-	1,218
Stir up a pud	494	-
Sunday evening food	233	1,435
Women's day away	150	-
Women's Christmas craft	-	504
Youth work event	320	-
<b>Total Income</b>	<b>8,790</b>	<b>9,206</b>

### 3 Expenditure on Charitable Activities by Fund Type

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
Administration	22,206	-	<b>22,206</b>
Communications and literature	6,355	-	<b>6,355</b>
Donations and giving	13,606	26,300	<b>39,906</b>
Events	9,105	-	<b>9,105</b>
Intern costs	-	-	-
Mission	6,896	-	<b>6,896</b>
Salary and staff-related costs	116,724	-	<b>116,724</b>
Venue hire and building costs	32,469	27,524	<b>59,993</b>
Building impairment	143,125	-	<b>143,125</b>
	<b>350,486</b>	<b>53,824</b>	<b>404,310</b>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### *Expenditure on Charitable Activities (Continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	20,515	-	<b>20,515</b>
Communications and literature	2,491	-	<b>2,491</b>
Donations and giving	40,243	30,690	<b>70,933</b>
Events	7,322	-	<b>7,322</b>
Intern costs	-	-	-
Mission	4,855	-	<b>4,855</b>
Salary and staff-related costs	105,655	-	<b>105,655</b>
Venue hire and building costs	9,101	34,203	<b>43,304</b>
Building impairment	-	-	-
	<u>190,182</u>	<u>64,893</u>	<u><b>255,075</b></u>

Included within Venue hire and building costs is £5,886 (2023: £6,234) of depreciation on leasehold buildings and fixtures and fittings.

#### **4 Volunteers**

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

#### **5 Independent Examination Fees**

Fees payable to the independent examiner for:

	<b>2024</b>	2023
	£	£
Independent examination and preparation of the financial statements	1,557	1,497

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	98,484	96,355
Social security costs	9,092	2,816
Employer contributions to pension plans	7,213	6,996
	<u>114,789</u>	<u>106,167</u>

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

	2024	2023
Average Head Count	4	5

The number of employees who received benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	0	0

### Key Management Personnel

The Trustees consider that the Board of Trustees and the Eldership Team comprise the Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. The remuneration to the Key Management Personnel including National Insurance and Pension contributions totals £94,100 (2023: £83,805).

### 7 Trustee Remuneration, Expenses and Donations

During the year three trustee incurred out of pocket expenses totalling £9,787 (2023: 6,219) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, conferences, ministry costs and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £27,536 (2023: 31,717).

During the year two trustees were employed by the church outside of their roles as trustees. During the year the following trustee members received the following remuneration including pension contributions (and not National Insurance contributions) :

	2024	2023
	£	£
R T Hagan	49,096	41,687
D Halpin	45,004	33,859
	<u>94,100</u>	<u>75,547</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 8 Investments Held as Current Assets

The church holds one (2023:one) short-term deposit account that requires over 30 days to draw down funds.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Short-term deposit account	30,906	30,690
	<u>30,906</u>	<u>30,690</u>

### 9 Tangible Fixed Assets

	Freehold Land and Buildings	Leasehold Land and Buildings	Furniture, Fixtures and Fittings	<b>Total</b>
	£	£	£	£
Cost as of 1st July 2023	458,125	241,979	27,688	<b>727,792</b>
Additions	-	-	4,380	<b>4,380</b>
Impairment	(143,125)	-	-	<b>(143,125)</b>
Cost as of 30th June 2024	<u><b>315,000</b></u>	<u><b>241,979</b></u>	<u><b>32,068</b></u>	<u><b>589,047</b></u>
Depreciation as of 1st July 2023	-	38,997	23,501	<b>62,498</b>
Depreciation Charge	-	4,840	1,046	<b>5,886</b>
Depreciation as of 30th June 2024	<u>-</u>	<u>43,837</u>	<u>24,547</u>	<u><b>68,384</b></u>
Net Book Value at 30th June 2024	<u><b>315,000</b></u>	<u><b>198,142</b></u>	<u><b>7,521</b></u>	<u><b>520,663</b></u>
Net Book Value at 30th June 2023	458,125	202,982	4,187	<b>665,294</b>

The land and buildings held by the church comprise of:

35 Pound Lane - Used for meetings and offices

96 Bingley Court - Rental property

These buildings and land are held at the original cost.

During the year the property at 35 Pound Lane underwent an impairment review comparing its market value against historical cost resulting in an impairment charge of £143,125.

### 10 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued income	23,245	22,769
Prepayments	2,206	1,786
	<u>25,451</u>	<u>24,555</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 11 Creditors: amounts falling due within one year

	<b>2024</b>	2023
	<b>£</b>	£
Creditors and accruals	5,615	10,299
Bank loan	12,338	12,114
	<u>17,953</u>	<u>22,413</u>

### 12 Creditors: amounts falling due after one year

	<b>2024</b>	2023
	<b>£</b>	£
Bank loan	40,903	52,919
	<u>40,903</u>	<u>52,919</u>

The term loan is repayable over 15 years. Interest is charged at 3.50% per annum over the Reliance Bank Sterling Base Rate. The mortgage is secured by a legal charge over the company's leasehold premises.

	<b>2024</b>	2023
	<b>£</b>	£
Amounts repayable in less than 1 year	12,338	12,114
Amounts repayable in 1-2 years	24,675	24,228
Amounts repayable in 2-5 years	16,228	28,691
Amounts repayable in over 5 years	-	-
	<u>53,241</u>	<u>65,033</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 13 Analysis of Charitable Funds

#### Unrestricted Funds

	1 July 2023	Income	Expenditure	Gains/Loses	Transfers	30 June 2024
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	164,833	221,022	(202,521)	-	(75,390)	<b>107,944</b>
<b>Designated</b>						
Leasehold property	133,662	-	(4,840)	-	69,320	<b>198,142</b>
Pound Lane church building	458,125	-	(143,125)	-	-	<b>315,000</b>
<b>Total Unrestricted</b>	<b>756,620</b>	<b>221,022</b>	<b>(350,486)</b>	<b>-</b>	<b>(6,070)</b>	<b>621,086</b>

#### Restricted Funds

Canterbury Cornhill	2,506	-	-	-	-	<b>2,506</b>
Hardship fund	-	370	(1,736)	-	1,366	-
Pass on funds	3,446	23,766	(23,364)	-	1,320	<b>5,168</b>
Redeemer church plant	727	-	(1,200)	-	473	-
Student fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend Fund	194	-	-	-	-	<b>194</b>
Pound Lane building renovation	19,515	5,098	(27,524)	-	2,911	-
<b>Total</b>	<b>27,414</b>	<b>29,234</b>	<b>(53,824)</b>	<b>-</b>	<b>6,070</b>	<b>8,894</b>

#### Total Funds

<b>Total</b>	<b>784,034</b>	<b>250,256</b>	<b>(404,310)</b>	<b>-</b>	<b>-</b>	<b>629,980</b>
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#### Fund Transfers 2024

Hardship fund	Funds were transferred to the restricted funds to supplement the expenditure and bring the fund to £0 at the end of the year.
Pass on funds	A further gift, received as an unrestricted donation, was designated to the pass on funds.
Pound Lane renovation	Funds were transferred to the restricted funds to cover the remaining renovation cost and bring the fund to £0 at the end of the year.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### Analysis of Charitable Funds (cont.)

	1 July 2022	Income	Expenditure	Gains/Loses	Transfers	30 June 2023
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	159,759	196,456	(190,182)	-	(1,200)	164,833
<b>Designated</b>						
Leasehold property	133,662	-	-	-	-	133,662
Pound Lane church building	458,125	-	-	-	-	458,125
<b>Total Unrestricted</b>	<b>751,546</b>	<b>196,456</b>	<b>(190,182)</b>	<b>-</b>	<b>(1,200)</b>	<b>756,620</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,506	-	-	-	-	2,506
Pass on funds	105	32,831	(30,690)	-	1,200	3,446
Redeemer church plant	727	-	-	-	-	727
Student fund	1,026	-	-	-	-	1,026
Student weekend fund	194	-	-	-	-	194
Pound Lane building renovation	1,701	52,017	(34,203)	-	-	19,515
<b>Total</b>	<b>6,259</b>	<b>84,848</b>	<b>(64,893)</b>	<b>-</b>	<b>1,200</b>	<b>27,414</b>
<b>Total Funds</b>						
<b>Total</b>	<b>757,805</b>	<b>281,304</b>	<b>(255,075)</b>	<b>-</b>	<b>-</b>	<b>784,034</b>

### Fund Transfers 2023

Pass on funds Additional funds were transferred from the general fund to cover the resources spent during the year.

### Fund Descriptions

#### Designated Funds

Leasehold property The Trustees have designated the leasehold property, less the associated finance liability as this asset is not freely available to spend, to provide accommodation to the assistant minister and his wife.

Pound Lane church building The Trustees have designated the freehold property as this asset is not freely available to spend.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### *Fund Descriptions (cont.)*

#### **Restricted Funds**

Canterbury Cornhill	Funding for the Kent Gospel Partnership.
Pass on funds	Money given to the church to be passed on to other people supported by the church and their charitable objectives, normally overseas ministries.
Redeemer church plant	Funds raised to support the Redeemer Church plant.
Student fund	Money given by the congregation to help students who cannot afford church activities.
Student weekend fund	Money that has been given towards a student weekend away.

### **14 Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	520,663	-	<b>520,663</b>
Current assets	159,279	8,894	<b>168,173</b>
Creditors less than 1 year	(17,953)	-	<b>(17,953)</b>
Creditors greater than 1 year	(40,903)	-	<b>(40,903)</b>
	<u>621,086</u>	<u>8,894</u>	<u><b>629,980</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	665,294	-	665,294
Current assets	166,659	27,414	194,073
Creditors less than 1 year	(22,413)	-	(22,413)
Creditors greater than 1 year	(52,919)	-	(52,919)
	<u>756,621</u>	<u>27,414</u>	<u>784,035</u>

### **15 Company Status**

The company is a company limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

# Emmanuel Church Canterbury

Year Ended 30th June 2024

## Notes to the Financial Statements

### 16 Related Party Transactions

During the year, related party transactions took place between the church and N Gilchrist an employee of the church. N Gilchrist is a close family member of E Gilchrist who is a trustee. During the year N Gilchrist was employed by the church and received total employment remuneration including employer national insurance and employer pension of £11,457 (2023: £10,556).

During the year, related party transactions took place between the church and Kent Gospel Partnership. Kent Gospel Partnership has the following trustee in common: R Hagan. During the year Kent Gospel Partnership received £1,020 from the church (2023: £600), in membership fees and a contribution for their publications. No balances were outstanding at the reporting date.

**EMMANUEL CHURCH CANTERBURY**

England & Wales - Charity number 1131041

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# Accounts

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Registered Charity no. 1131041  
Registered Company no. 06946178

**Emmanuel Church Canterbury**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 30th June 2023**



**Emmanuel Church**  
CANTERBURY

# **Emmanuel Church Canterbury**

**Year Ended 30th June 2023**

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# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Legal and Administrative Information

### Reference

The Charity is called "Emmanuel Church Canterbury". The Church is registered with the Charity Commission for England and Wales and was registered on 10 August 2009. Before this the church was exempted from registration. The church is also a Company limited by guarantee, incorporated on the 27 June 2019.

**Registered Charity Number** 1131041

**Registered Company Number** 06946178

**Registered Office** St. Dunstan's Lodge  
5 Queens Avenue  
Canterbury  
CT2 8AY

**Website** [www.emmanuelcanterbury.org.uk](http://www.emmanuelcanterbury.org.uk)

**The Trustees and Directors**

R T Hagan (Minister and Elder)	
E D Gilchrist (Elder and Chair)	
EJ Linforth (Elder)	
D Halpin (Elder)	Appointed 1 January 2024
M Cadge (Elder)	Appointed 1 January 2024
S Cook (Elder)	Appointed 14 January 2024
J M Stone	Resigned 15 May 2023
Rev N Hiscocks	Resigned 15 May 2023
T Parkin	Resigned 14 January 2024
M J W Smiley	Resigned 14 January 2024

**Primary Bankers** Lloyds TSB  
101 High Street  
Poole  
Dorset

**Independent Examiner** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street, Garforth, Leeds, LS25 1AF

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Trustee's Annual Report

### Objectives and activities

The Trust is established to advance the Christian religion in accordance with the Statement of Beliefs in the Trust Deed. This includes the weekly preaching of the gospel in Canterbury, the discipleship of church members, the running of children's and youth work, the running of courses with Christians Against Poverty with the aim of supporting vulnerable adults and reducing poverty and supporting overseas missionaries, notably in Japan and Vietnam. Through its activities, the church seeks to disciple existing Christians, lead others to faith, encourage children and youth, support missionaries and reduce poverty.

The Church exists primarily, though not exclusively in the City of Canterbury and the trustees employ one full-time Minister and an Assistant Minister. In addition, we employed a part-time Children's Worker, a full-time Youth Worker (for part of the year) and two part-time Administrators.

The church staff, along with volunteer members of the congregation, aim to carry out the church aims through a variety of activities. The weekly church services and the day-to-day discipleship of church members are the main activities used to meet the aims of the charity.

### Public benefit statement

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### Achievements and performance in the year

During the year, the church has held weekly meetings for worship, prayer, teaching and evangelism which have been open to all. Our Sunday morning meetings have attracted people from different faiths and social backgrounds, as have our Sunday evening meetings. The Sunday services have seen an increase in numbers. In addition to Sunday services and teaching sessions, the church has run a student weekend away, evangelistic courses for unbelievers, several outreach events to the local community, carol singing and outreach at local Care Homes. Emmanuel is also a member of CAP (Christians Against Poverty) and has run courses teaching money skills to members of the local community. The church has been very active in supporting outreach to international students from many different faiths. Our Senior Minister has also been actively involved in chairing the Kent Gospel Partnership Planning Team.

The Church has also been committed to the partial support of a worker supporting international students in Canterbury, a child in the Dominican Republic and a missionary family in Japan.

For the year ended there have been some opportunities for supporting individuals in Canterbury and overseas who were in financial need.

### Financial review

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. In this year, all groups continued to give very generously towards the aims of the church. Total donations and gift aid for the year amounted to £259,137 (2022: £177,640, 2021: £245,132) with the total income for the church £281,304 (2022: £194,280, 2021: £258,588). Expenditure totalled £255,075 (2022: £177,905, 2021: £283,588). This resulted in a surplus for the year of £26,229 (2022: £16,375, 2021: £25,269). At 30 June 2023 the charity had total funds of £784,034 (2022: £757,805 2021: £741,430).

### Reserve policy

The church's reserve policy is to hold six months of budgeted costs (for the 2023/24 budget this is £115,900). The amount held in reserve at the end of the year was £91,327 (unrestricted funds less fixed assets). This is currently just less than our targeted level of reserves. However, the Trustees are happy with this level of reserve for the year ending 30th June 2023 and will look to increase this in the future.

### Risk policy

The Trustees have examined the major strategic, business and operational risks that charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Trustee's Annual Report

### Risks management

1. Loss of key personnel: we are mindful of the potential loss of key personnel and to alleviate this we have a policy to identify potential replacements.
2. Reduction in donations;
  - a. We have bank general funds that cover close to 6 months' cost of running the church in 2023/24. This would give us time to adjust to the loss of a large drop in donations.
  - b. One risk is that donations from our outside donors such as Trusts, etc., cease. We are mitigating against this by increasing the percentage of donations from the congregation.
  - c. Another risk is that we lose a donation from a large donor or several donors within the congregation. The reserve mentioned in a. above is to help smooth out such a loss. We are also trying to increase the size of our congregation and, hence, the donation base within the congregation.
3. Loss of the current building which the church rents and where we meet: we would need to find an alternative accommodation.

### Pay policy for Key Management Personnel

The Trustees consider that the Trustees and the Elders comprise the Key Management Personnel of the charity in charge of directing, controlling, running and operating the charity on a day-to-day basis. The Key Management Personnel who are involved in all decision-making and responsible for the day-to-day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee, with the exception of Richard Hagan and Dan Halpin for their roles as Ministers, received remuneration in the year. The pay of the senior staff, the minister and assistant minister, is set at a level to make it equivalent to the pay and remuneration of Church of England clergy and reviewed annually and normally increased in accordance with the Church of England published recommendations.

### Volunteers

The church makes significant use of volunteers to run its activities. Other than the small number of staff, all activities are undertaken by volunteers. This includes facilitating the church services, midweek activities and other one-off events as well as organising and managing key parts of the church activities such as children's work. The church relies on volunteers to manage some of the key aspects of the running of the charity such as the treasurer who reports to the Trustees.

The church also relies on the financial donations of volunteers to further its aims.

### Plans for the future

We aim for the church to continue to grow in numbers as we see people become Christians and as new Christians join us. This growth in number will also increase the financial base of the church for future outreach. During the financial year 2022/23, we have started work on renovating a building in Canterbury to use as a base/office and for midweek meetings for Emmanuel Church. Costs of the required renovation have grown so the Trustees eventually plan to sell the property once the market is suitable. During the financial year 2020/21, we planted a church in Folkestone, which included several people who were at Emmanuel Church who commuted from Folkestone. We have pledged to support this new church financially for three years from their start date.

The Trustees are working on reviewing the current Trust Deed, designed to make the Elders and Trustees one group and to clarify some areas of the statement of faith.

### Structure

The charity, which is registered with the Charity Commission under number 1131041 and a registered company under number 6946178, is established under Memorandum and Articles of Association dated 27 June 2009 as amended by resolution dated 19 September 2015.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Trustee's Annual Report

### Governance and management

During the year the following were Trustees of the charity:

R T Hagan  
E D Gilchrist  
EJ Linforth  
D Halpin (appointed January 2024)  
M Cadge (appointed January 2024)  
S Cook (appointed January 2024)

N R T Hiscocks (resigned May 2023)  
J M Stone (resigned May 2023)  
M J W Smiley (resigned January 2024)  
T Parkin (resigned January 2024)

Appointment of Trustees is governed by the Trust Deed. Existing Trustees are authorised to appoint new Trustees which is done on discussion with the church elders and the wider church membership. The Trustees govern the financial aspects of the church and ensure the charity continues to meet its aims. The staff members, along with the church elders, are responsible for the day-to-day running of the charity and will make decisions within the parameters set by the Trustees such as budget constraints. All spending on behalf of the church is authorised by a Trustee with any purchase over £500 needing the agreement of at least two Trustees.

During the year, no Trustees were reimbursed expenses except Richard Hagan and Dan Halpin who were employed by the Charity as Ministers under the provision of section 6.2 in the Memorandum of Association. No other Trustees were reimbursed for expenses in 2022/23.

### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

**Name of Trustee:** Edward Gilchrist

**Signed on behalf of the Trustees:**



22/03/2024

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Church Canterbury ('the charity') for the year ended 30 June 2023.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered part of an independent examination.

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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 22/03/2024

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Statement of Financial Activities

		2023		2022	
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		174,289	84,848	<b>259,137</b>	177,640
Charitable activities		9,206	-	<b>9,206</b>	3,185
Investment income		11,541	-	<b>11,541</b>	12,650
Other		1,420	-	<b>1,420</b>	805
<b>Total Income</b>	<b>2</b>	<u>196,456</u>	<u>84,848</u>	<u><b>281,304</b></u>	<u>194,280</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>190,182</u>	<u>64,893</u>	<u><b>255,075</b></u>	<u>177,905</u>
<b>Total Expenditure</b>		<u>190,182</u>	<u>64,893</u>	<u><b>255,075</b></u>	<u>177,905</u>
<b>Net Income / (Expenditure)</b>		<u>6,274</u>	<u>19,955</u>	<u><b>26,229</b></u>	<u>16,375</u>
<b>Net Income and Net Movement in Funds</b>					
Total funds brought forward	<b>13</b>	751,546	6,259	<b>757,805</b>	741,430
Transfers	<b>13</b>	(1,200)	1,200	-	-
<b>Total Funds Carried Forward</b>	<b>13</b>	<u>756,620</u>	<u>27,414</u>	<u><b>784,034</b></u>	<u>757,805</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both the Companies Act and Charity's SORP reporting requirements.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Statement of Financial Position

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	665,293	671,527
		<u>665,293</u>	<u>671,527</u>
<b>Current Assets</b>			
Debtors	10	24,555	20,854
Short term investments	8	30,690	30,639
Cash at the bank and in hand		138,828	108,150
		<u>194,073</u>	<u>159,643</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>22,413</u>	<u>8,048</u>
<b>Net Current Assets</b>		<u>171,660</u>	<u>151,595</u>
<b>Total Assets Less Current Liabilities</b>		<u>836,953</u>	<u>823,122</u>
<b>Creditors: amounts falling due after one year</b>	12	<u>52,919</u>	<u>65,317</u>
<b>Net Assets</b>	14	<u><b>784,034</b></u>	<u><b>757,805</b></u>
<b>Funds of the Charity</b>			
Restricted funds	13	27,414	6,259
Unrestricted funds	13		
Unrestricted general		164,833	159,759
Designated funds		591,787	591,787
		<u>756,620</u>	<u>751,546</u>
<b>Total Charity Funds</b>		<u><b>784,034</b></u>	<u><b>757,805</b></u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 30th June 2023, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with FRS 102 (effective January 2015).

Name of Trustee:

Edward Gilchrist

Signed on Behalf of the Trustees:



Date of Approval:

22/03/2024

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### **Basis of Preparation**

Emmanuel Church Canterbury is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity, becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees' annual report.
- Investment income is included in the accounts when receivable.

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% straight line
Furniture, fixtures and fittings	25% reducing balance
Freehold property	Not depreciated

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and Key Sources of Estimation

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

### Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations and legacies</b>			
Donations and gift aid	174,289	84,848	<b>259,137</b>
Donated goods and services	-	-	-
Grants	-	-	-
	<u>174,289</u>	<u>84,848</u>	<u><b>259,137</b></u>
<b>Charitable Activities</b>			
Events income	9,206	-	<b>9,206</b>
	<u>9,206</u>	<u>-</u>	<u><b>9,206</b></u>
<b>Investment Income</b>			
Interest	881	-	<b>881</b>
Rental income	10,660	-	<b>10,660</b>
	<u>11,541</u>	<u>-</u>	<u><b>11,541</b></u>
<b>Other</b>			
Miscellaneous	1,420	-	<b>1,420</b>
	<u>1,420</u>	<u>-</u>	<u><b>1,420</b></u>
<b>Total Income</b>	<u><b>196,456</b></u>	<u><b>84,848</b></u>	<u><b>281,304</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### *Analysis of Income (Continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations and Legacies</b>			
Donations and gift aid	158,225	19,415	<b>177,640</b>
Donated goods and services	-	-	-
Grants	-	-	-
	<u>158,225</u>	<u>19,415</u>	<u><b>177,640</b></u>
<b>Charitable Activities</b>			
Events income	3,185	-	<b>3,185</b>
	<u>3,185</u>	<u>-</u>	<u><b>3,185</b></u>
<b>Investment Income</b>			
Interest	148	2	<b>150</b>
Rental income	12,500	-	<b>12,500</b>
	<u>12,648</u>	<u>2</u>	<u><b>12,650</b></u>
<b>Other</b>			
Miscellaneous	805	-	<b>805</b>
	<u>805</u>	<u>-</u>	<u><b>805</b></u>
<b>Total Income</b>	<u><b>174,863</b></u>	<u><b>19,417</b></u>	<u><b>194,280</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### *Analysis of Income (Continued)*

#### Events Income Analysis

Events income received during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Big afternoon out	780	700
Big day out	805	171
British Museum tour	100	-
Bookstall	168	57
Connect events	256	162
Connect night away	360	300
Kent summer camp	3,450	-
Marriage refreshment day	-	180
Parenting course	130	-
Rooted events	1,218	-
Rory Steyn evangelistic event	-	15
Stir up a pud	-	560
Student weekend away	-	300
Sunday evening food	1,435	-
Women's night away	-	740
Women's Christmas craft	504	-
<b>Total Income</b>	<b>9,206</b>	<b>3,185</b>

### 3 Expenditure on Charitable Activities by Fund Type

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
Administration	20,515	-	<b>20,515</b>
Communications and literature	2,491	-	<b>2,491</b>
Donations and giving	40,243	30,690	<b>70,933</b>
Events	7,322	-	<b>7,322</b>
Intern costs	-	-	-
Mission	4,855	-	<b>4,855</b>
Salary and staff-related costs	105,655	-	<b>105,655</b>
Venue hire and building costs	9,101	34,203	<b>43,304</b>
	<b>190,182</b>	<b>64,893</b>	<b>255,075</b>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### *Expenditure on Charitable Activities (Continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Administration	15,899	-	<b>15,899</b>
Communications and literature	1,775	-	<b>1,775</b>
Donations and giving	20,690	10,568	<b>31,258</b>
Events	5,957	-	<b>5,957</b>
Intern costs	3,076	1,340	<b>4,416</b>
Salary and staff-related costs	83,783	-	<b>83,783</b>
Venue hire and building costs	25,562	9,255	<b>34,817</b>
Reversal of historic unknown creditor	-	-	-
	<u>156,742</u>	<u>21,163</u>	<u><b>177,905</b></u>

Included within Venue hire and building costs is £6,699 (2021: £6,556) of depreciation on leasehold buildings and fixtures and fittings.

#### **4 Volunteers**

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

#### **5 Independent Examination Fees**

Fees payable to the independent examiner for:

	<b>2023</b> £	2022 £
Independent examination and preparation of the financial statements	1,497	1,406

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	96,355	66,808
Social security costs	2,816	1,104
Employer contributions to pension plans	6,996	5,458
	<u>106,167</u>	<u>73,370</u>

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

	<b>2023</b>	2022
Average Head Count	5	4

The number of employees who received benefits of more than £60,000 during the year was as follows:

	<b>2023</b>	2022
More than £60,000	0	0

### Key Management Personnel

The Trustees consider that the Board of Trustees and the Eldership Team comprise the Key Management Personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. The remuneration to the Key Management Personnel totals £75,547 (2022: £44,529), outlined in the Trustees remuneration below.

### 7 Trustee Remuneration, Expenses and Donations

During the year three trustees (R Hagan and D Halpin as employees of Emmanuel Church Canterbury) incurred out-of-pocket expenses totalling £6,219 (2022: £4,630). All expenses incurred were for the day-to-day running of the charity's activities. The types of expenditure include travel costs, conferences, ministry costs, office equipment and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees was £31,717 (2022: 19,345).

During the year two trustees were employed by the church outside of their roles as trustees. During the year the following trustee members received the following remuneration:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
R T Hagan	41,687	44,627
D Halpin	33,859	-
	<u>75,547</u>	<u>44,627</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 8 Investments Held as Current Assets

The church holds one (2022: one) short-term deposit account that requires over 30 days to draw down funds.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Short-term deposit account	30,690	30,639
	<u>30,690</u>	<u>30,639</u>

### 9 Tangible Fixed Assets

	Freehold Land and Buildings £	Leasehold Land and Buildings £	Furniture, Fixtures and Fittings £	<b>Total</b> £
Cost as of 1st July 2022	458,125	241,979	27,688	<b>727,792</b>
Additions	-	-	-	-
Cost as of 30th June 2023	<u><b>458,125</b></u>	<u><b>241,979</b></u>	<u><b>27,688</b></u>	<u><b>727,792</b></u>
Depreciation as of 1st July 2022	-	34,158	22,107	<b>56,265</b>
Depreciation Charge	-	4,840	1,394	<b>6,234</b>
Depreciation as of 30th June 2023	<u>-</u>	<u>38,998</u>	<u>23,501</u>	<u><b>62,499</b></u>
Net Book Value at 30th June 2023	<u><b>458,125</b></u>	<u><b>202,981</b></u>	<u><b>4,187</b></u>	<u><b>665,293</b></u>
Net Book Value at 30th June 2022	458,125	207,821	5,581	<b>671,527</b>

The land and buildings held by the church comprise of:

35 Pound Lane - Used for meetings and offices

96 Bingley Court - Rental property

These buildings and land are held at the original cost.

### 10 Debtors

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Accrued income	22,769	19,324
Prepayments	1,786	1,530
	<u>24,555</u>	<u>20,854</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 11 Creditors: amounts falling due within one year

	<b>2023</b>	2022
	<b>£</b>	£
Creditors and accruals	10,299	1,406
Bank loan	12,114	6,642
	<u>22,413</u>	<u>8,048</u>

### 12 Creditors: amounts falling due after one year

	<b>2023</b>	2022
	<b>£</b>	£
Bank loan	52,919	65,317
	<u>52,919</u>	<u>65,317</u>

The term loan is repayable over 15 years. Interest is charged at 3.50% per annum over the Reliance Bank Sterling Base Rate. The mortgage is secured by a legal charge over the company's leasehold premises.

	<b>2023</b>	2022
	<b>£</b>	£
Amounts repayable in less than 1 year	12,114	6,642
Amounts repayable in 1-2 years	24,228	13,284
Amounts repayable in 2-5 years	28,691	19,925
Amounts repayable in over 5 years	-	32,108
	<u>65,033</u>	<u>71,959</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 13 Analysis of Charitable Funds

#### Unrestricted Funds

	1 July 2022	Income	Expenditure	Gains/Loses	Transfers	30 June
	£	£	£	£	£	2023
						£
<b>Unrestricted</b>						
General	159,759	196,456	(190,182)	-	(1,200)	<b>164,833</b>
<b>Designated</b>						
Leasehold property	133,662	-	-	-	-	<b>133,662</b>
Pound Lane church building	458,125	-	-	-	-	<b>458,125</b>
<b>Total Unrestricted</b>	<b>751,546</b>	<b>196,456</b>	<b>(190,182)</b>	<b>-</b>	<b>(1,200)</b>	<b>756,620</b>

#### Restricted Funds

Canterbury Cornhill	2,506	-	-	-	-	<b>2,506</b>
Pass on funds	105	32,831	(30,690)	-	1,200	<b>3,446</b>
Redeemer church plant	727	-	-	-	-	<b>727</b>
Student fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend Fund	194	-	-	-	-	<b>194</b>
Pound Lane building renovation	1,701	52,017	(34,203)	-	-	<b>19,515</b>
<b>Total</b>	<b>6,259</b>	<b>84,848</b>	<b>(64,893)</b>	<b>-</b>	<b>1,200</b>	<b>27,414</b>

#### Total Funds

<b>Total</b>	<b>757,805</b>	<b>281,304</b>	<b>(255,075)</b>	<b>-</b>	<b>-</b>	<b>784,034</b>
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#### Fund Transfers

Pass on funds

Additional funds were transferred from the general fund to cover the resources spent during the year.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### Analysis of Charitable Funds (cont.)

	1 July 2021	Income	Expenditure	Gains/Loses	Transfers	30 June 2022
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	143,183	174,863	(156,742)	-	(1,545)	159,759
<b>Designated</b>						
Leasehold property	133,662	-	-	-	-	133,662
Pound Lane church building	460,132	-	-	-	(2,007)	458,125
<b>Total Unrestricted</b>	<b>736,977</b>	<b>174,863</b>	<b>(156,742)</b>	<b>-</b>	<b>(3,552)</b>	<b>751,546</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,506	-	-	-	-	2,506
Intern fund	-	995	(1,340)	-	345	-
Pass on funds	-	9,473	(10,568)	-	1,200	105
Redeemer church plant	727	-	-	-	-	727
Student fund	1,026	-	-	-	-	1,026
Student weekend fund	194	-	-	-	-	194
Pound Lane building renovation	-	8,949	(9,255)	-	2,007	1,701
<b>Total</b>	<b>4,453</b>	<b>19,417</b>	<b>(21,163)</b>	<b>-</b>	<b>3,552</b>	<b>6,259</b>
<b>Total Funds</b>						
<b>Total</b>	<b>741,430</b>	<b>194,280</b>	<b>(177,905)</b>	<b>-</b>	<b>-</b>	<b>757,805</b>

### Fund Descriptions

#### Designated Funds

Leasehold property

The Trustees have designated the leasehold property, less the associated finance liability as this asset is not freely available to spend, to provide accommodation to the assistant minister and his wife.

Pound Lane church building

The Trustees have designated the freehold property as this asset is not freely available to spend.

#### Restricted Funds

Canterbury Cornhill

Funding for the Kent Gospel Partnership.

Pass on funds

Money given to the church to be passed on to other people supported by the church and their charitable objectives, normally overseas ministries.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### *Fund Descriptions (cont.)*

#### **Restricted Funds**

Redeemer church plant Funds raised to support the Redeemer Church plant.

Student fund Money given by the congregation to help students who cannot afford church activities.

Student weekend fund Money that has been given towards a student weekend away.

### **14 Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	665,293	-	<b>665,293</b>
Current assets	166,659	27,414	<b>194,073</b>
Creditors less than 1 year	(22,413)	-	<b>(22,413)</b>
Creditors greater than 1 year	(52,919)	-	<b>(52,919)</b>
	<u>756,620</u>	<u>27,414</u>	<u><b>784,034</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	671,527	-	671,527
Current assets	153,384	6,259	159,643
Creditors less than 1 year	(8,048)	-	(8,048)
Creditors greater than 1 year	(65,317)	-	(65,317)
	<u>751,546</u>	<u>6,259</u>	<u>757,805</u>

### **15 Company Status**

The company is a company limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

# Emmanuel Church Canterbury

Year Ended 30th June 2023

## Notes to the Financial Statements

### 16 Related Party Transactions

During the year, related party transactions took place between the church and N Gilchrist an employee of the church. N Gilchrist is a close family member of E Gilchrist who is a trustee. During the year N Gilchrist was employed by the church and received total employment remuneration including employer national insurance and employer pension of £10,556 (2022: £10,305).

During the year, a related party transaction took place between the church and R Hagan. R Hagan received a gift of £1,000 from the church to 'pass on funds' for his family. R Hagan is a Trustee and employee of the church.

During the year, related party transactions took place between the church and Kent Gospel Partnership. Kent Gospel Partnership has the following trustee in common: R Hagan. During the year Kent Gospel Partnership received £600 in membership fees from the church. No balances were outstanding at the reporting date.

**EMMANUEL CHURCH CANTERBURY**

England & Wales - Charity number 1131041

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# Accounts

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Registered Charity no. 1131041  
Registered Company no. 06946178

**Emmanuel Church Canterbury**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 30th June 2022**



**Emmanuel Church**  
CANTERBURY

# **Emmanuel Church Canterbury**

**Year Ended 30th June 2022**

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# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Legal and Administrative Information

### Reference

The Charity is called "Emmanuel Church Caterbury". The Church is registered with the Charity Commission for England and Wales and was registered on the 10 August 2009. Before this the church was excepted registration. The church is also a Company limited by guarantee, incorporated on the 27 June 2019.

**Registered Charity Number** 1131041

**Registered Company Number** 06946178

**Registered Office** St. Dunstan's Lodge  
5 Queens Avenue  
Canterbury  
CT2 8AY

**Website** [www.emmanuelcanterbury.org.uk](http://www.emmanuelcanterbury.org.uk)

**The Trustees and Directors** R T Hagan (Minister and Elder)  
J M Stone  
M J W Smiley  
E D Gilchrist (Chair)  
Rev N Hiscocks  
T Parkin appointed 21st Oct 2022  
EJ Linforth appointed 1st Jul 2021

**Primary Bankers** Lloyds TSB  
101 High Street  
Poole  
Dorset

**Independent Examiner** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street, Garforth, Leeds, LS25 1AF

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Trustee's Annual Report

### Objectives and activities

The Trust is established to advance the Christian religion in accordance with the Statement of Beliefs in the Trust Deed. This includes the weekly preaching of the gospel in Canterbury, the discipleship of church members, the running of children's and youth work, the running of courses with Christians Against Poverty with the aim of supporting vulnerable adults and reducing poverty, and supporting overseas missionaries, notably in Japan and Vietnam. Through its activities, the church seeks to disciple existing Christians, lead others to faith, encourage children and youth, support missionaries and reduce poverty.

The Church exists primarily, though not exclusively in the City of Canterbury and the trustees employed one full time Minister and an Assistant Minister. In addition, we employed a part-time Children Worker, a full time Youth Worker and a part time Administrator. There were two volunteer interns, who finished in July 2021.

The church staff, along with volunteer members of the congregation, aim to carry out the church aims through a variety of activities. The weekly church services and the day-to-day discipleship of church members are the main activities used to meet the aims of the charity.

### Public benefit statement

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### Achievements and performance in the year

During the year, the church has held weekly meetings for worship, prayer, teaching and evangelism which have been open to all. Our Sunday morning meetings have attracted people from different faiths and social backgrounds, as have our Sunday evening meetings. The Sunday morning services have seen an increase in numbers. In addition to Sunday services and teaching sessions, the church has run a student weekend away, evangelistic courses for unbelievers, several outreach events to the local community, carol singing, outreach at local Care Homes and to the homeless. Emmanuel is also a member of CAP (Christians against Poverty) and has run courses teaching life skills to members of the local community. The church has been very active in supporting outreach to international students from many different faiths. Our Senior Minister has also been actively involved in chairing the Kent Gospel Partnership Planning Team. During the Covid-19 Pandemic, the church has continued to operate with services held online during lockdown periods and when possible in person with restrictions in place. The pandemic meant that some of our regular outreach and events have not run or have run in different formats.

The Church has also been committed to the partial support of a worker supporting international students in Canterbury, a child in Africa and a missionary family in Japan.

For the year ended there have been some opportunities for supporting individuals in Canterbury and overseas who were in financial need.

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### Financial review

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. In this year, all groups continued to give very generously towards the aims of the church. Total donations and gift aid for the year amounted to £177,640 (2021: £245,132, 2020: £523,676). Expenditure totalled £177,905 (2021: £283,588, 2020: £186,196). This resulted in a surplus for the year of £16,375 (2021: £25,269, 2020: £364,274, 2019: £195,823). At 30 June 2022 the charity had total funds of £757,805 (2021: £741,430, 2020: £766,699).

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Trustee's Annual Report

### Reserve policy

The church's reserve policy is to hold six months of budgeted costs. The amount held in reserve is currently nearly this amount. The Trustees are happy with this level of reserve and will look to increase this in the future.

### Risk policy

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

### Risks management

1. Loss of key personnel: we are mindful of the potential loss of key personnel and to alleviate this we have a policy to identify potential replacements.

2. Reduction in donations;

a. We have bank general funds that nearly cover 6 months' cost of running the church in 2022/23. This would give us time to adjust to the loss of a large drop in donations.

b. One risk is that donations from our outside donors such as Trusts, etc., cease. We are mitigating against this by increasing the percentage of donations from the congregation.

c. Another risk is that we lose a donation from a large donor or several donors within the congregation. The reserve mentioned in a. above is to help smooth out such a loss. We are also trying to increase the size of our congregation and, hence, donation base within the congregation.

3. Loss of current building which the church rents and where we meet: we would need to find alternative accommodation.

### Pay policy for key management personnel

The Trustees consider that the Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The key management personnel who are involved in all decision making and responsible for the day to day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee, with the exception of Richard Hagan for his role as minister, received remuneration in the year. The pay of the senior staff, the minister and assistant minister, is set at a level to make it equivalent to the pay and remuneration of Church of England clergy and reviewed annually and normally increased in accordance with the Church of England published recommendations.

### Volunteers

The church makes significant use of volunteers to run its activities. Other than the small number of staff, all activities are undertaken by volunteers. This includes facilitating the church services, midweek activities and other one-off events as well as organising and managing key parts of the church activities such as children's work. The church relies on volunteers to manage some of the key aspects of the running of the charity such as the treasurer who reports to the Trustees.

The church also relies on the financial donations of volunteers to further its aims.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Trustee's Annual Report

### Plans for the future

We aim for the church to continue to grow in numbers as we see people become Christians and as new Christians join us. This growth in number will also increase the financial base of the church for future outreach.

During the financial year 2021/22, we have started work on renovating a building in Canterbury to use as a base/office and for midweek meetings for Emmanuel Church. This will enable us to offer more services to the local community once renovations are completed. This is an ongoing work in the current financial year.

During the financial year 2020/21, we planted a church in Folkestone, which has included several people who were at Emmanuel Church who commuted from Folkestone. We have pledged to support this new church financially for three years from their start date.

We will continue to support the interns in the future to allow them to attend the Cornhill Training Course one day a week.

### Structure

The charity, which is registered with the Charity Commission under number 1131041 and a registered company under number 6946178, is established under Memorandum and Articles of Association dated 27 June 2009 as amended by resolution dated 19 September 2015.

### Governance and management

During the year the following were Trustees of the charity:

R T Hagan  
E D Gilchrist  
N R T Hiscocks  
M J W Smiley  
J M Stone  
T Parkin (appointed October 2021)  
EJ Linforth

Appointment of Trustees is governed by the Trust Deed. Existing Trustees are authorised to appoint new Trustees which is done on discussion with the church elders and the wider church membership. The Trustees govern the financial aspects of the church and ensure the charity continues to meet its aims. The staff members, along with the church elders, are responsible for the day to day running of the charity and will make decisions within the parameters set by the Trustees such as budget constraints. All spending on behalf of the church is authorised by a Trustee with any purchase over £500 needing the agreement of at least two Trustees.

During the year, no Trustees were reimbursed expenses except Richard Hagan who is employed by the Charity as Minister under the provision of section 6.2 in the Memorandum of Association. No other Trustees were reimbursed expenses in 2021/22.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Trustee's Annual Report

### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:



.....

E Gilchrist  
Chairman of Trustees

27/04/2023

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Church Canterbury ('the charity') for the year ended 30 June 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 27/04/2023

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Statement of Financial Activities

		2022		2021	
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		158,225	19,415	<b>177,640</b>	245,132
Charitable activities		3,185	-	<b>3,185</b>	731
Investment income		12,648	2	<b>12,650</b>	12,298
Other		805	-	<b>805</b>	158
<b>Total Income</b>	<b>2</b>	<u>174,863</u>	<u>19,417</u>	<u><b>194,280</b></u>	<u>258,319</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>156,742</u>	<u>21,163</u>	<u><b>177,905</b></u>	<u>283,588</u>
<b>Total Expenditure</b>		<u>156,742</u>	<u>21,163</u>	<u><b>177,905</b></u>	<u>283,588</u>
<b>Net income / (expenditure)</b>		<u>18,121</u>	<u>(1,746)</u>	<u><b>16,375</b></u>	<u>(25,269)</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>13</b>	736,976	4,453	<b>741,430</b>	766,699
Transfers	<b>13</b>	(3,552)	3,552	-	-
<b>Total funds carried forward</b>	<b>13</b>	<u>751,545</u>	<u>6,259</u>	<u><b>757,805</b></u>	<u>741,430</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Statement of Financial Position

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	9	671,527	677,358
		<u>671,527</u>	<u>677,358</u>
<b>Current assets</b>			
Debtors	10	20,854	18,414
Short term investments	8	30,639	30,396
Cash at bank and in hand		108,150	143,209
		<u>159,643</u>	<u>192,020</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>8,048</u>	<u>55,308</u>
<b>Net current assets</b>		<u>151,595</u>	<u>136,712</u>
<b>Total assets less current liabilities</b>		<u>823,122</u>	<u>814,070</u>
<b>Creditors: amounts falling due after one year</b>	12	<u>65,317</u>	<u>72,639</u>
<b>Net assets</b>	14	<u>757,805</u>	<u>741,430</u>
<b>Funds of the charity</b>			
Restricted funds	13	6,259	4,453
Unrestricted funds	13		
Unrestricted general		159,759	143,183
Designated funds		591,787	593,794
		<u>751,546</u>	<u>736,976</u>
<b>Total charity funds</b>		<u>757,805</u>	<u>741,430</u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 30th June 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

Name of Trustee:

Edward Gilchrist

Signed on behalf of the Trustees:



Date of approval:

27/04/2023

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### **Basis of Preparation**

Emmanuel Church Canterbury is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment income is included in the accounts when receivable.

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £700 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% straight line
Furniture, fixtures and fittings	25% reducing balance
Freehold property	Not depreciated

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and key sources of estimation

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations and legacies</b>			
Donations and Gift Aid	158,225	19,415	<b>177,640</b>
Donated Goods and Services	-	-	-
Grants	-	-	-
	<u>158,225</u>	<u>19,415</u>	<u><b>177,640</b></u>
<b>Charitable activities</b>			
Events Income	3,185	-	<b>3,185</b>
	<u>3,185</u>	<u>-</u>	<u><b>3,185</b></u>
<b>Investment income</b>			
Interest	148	2	<b>150</b>
Rental Income	12,500	-	<b>12,500</b>
	<u>12,648</u>	<u>2</u>	<u><b>12,650</b></u>
<b>Other</b>			
Miscellaneous	805	-	<b>805</b>
	<u>805</u>	<u>-</u>	<u><b>805</b></u>
<b>Total Income</b>	<u><b>174,863</b></u>	<u><b>19,417</b></u>	<u><b>194,280</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations and legacies</b>			
Donations and Gift Aid	181,663	63,469	<b>245,132</b>
Donated Goods and Services		-	-
Grants		-	-
	<u>181,663</u>	<u>63,469</u>	<u><b>245,132</b></u>
<b>Charitable activities</b>			
Events Income	731	-	<b>731</b>
	<u>731</u>	<u>-</u>	<u><b>731</b></u>
<b>Investment income</b>			
Interest	280	18	<b>298</b>
Rental Income	12,000	-	<b>12,000</b>
	<u>12,280</u>	<u>18</u>	<u><b>12,298</b></u>
<b>Other</b>			
Miscellaneous	158	-	<b>158</b>
	<u>158</u>	<u>-</u>	<u><b>158</b></u>
<b>Total Income</b>	<u><b>194,832</b></u>	<u><b>63,487</b></u>	<u><b>258,319</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Analysis of Income (Continued)

#### Events Income Analysis

Events income received during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Big Afternoon Out	700	-
Big Day Out	171	-
Bookstall	19	5
Connect Social Evening	162	-
Connect Night Away	300	-
Drive-in Nativity	-	31
Events and books ie. ticket sales, book stall	38	600
Marriage Refreshment Day	180	-
Men's Day Away	-	-
Parenting course	-	25
Rory Steyn Evangelistic event	15	-
Stir up a pud	560	-
Student weekend away	300	-
Transformers Camping	-	70
Women's Night Away	740	-
<b>Total Income</b>	<b>3,185</b>	<b>731</b>

### 3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	15,899	-	15,899
Communications and literature	1,775	-	1,775
Donations and giving	20,690	10,568	31,258
Events	5,957	-	5,957
Intern costs	3,076	1,340	4,416
Salary and staff related costs	83,783	-	83,783
Venue hire and building costs	25,562	9,255	34,817
Reversal of historic unknown creditor	-	-	-
	<b>156,742</b>	<b>21,163</b>	<b>177,905</b>

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Expenditure on charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Administration	24,829	123,439	<b>148,268</b>
Communications and literature	2,055	-	<b>2,055</b>
Donations and giving	4,773	18,605	<b>23,378</b>
Events	297	-	<b>297</b>
Intern costs	-	16,820	<b>16,820</b>
Salary and staff related costs	50,810	26,420	<b>77,230</b>
Venue hire and building costs	27,897	-	<b>27,897</b>
Reversal of historic unknown creditor	(12,357)	-	<b>(12,357)</b>
	<u>98,304</u>	<u>185,284</u>	<u><b>283,588</b></u>

Included within Venue hire and building costs is £6,699 (2021: £6,556) of depreciation on Leasehold buildings and Fixtures and fittings.

### 4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

### 5 Independent examination fees

Fees payable to the independent examiner for:

	2022 £	2021 £
Independent examination and preparation of the financial statements	1,406	1,320

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	68,435	66,808
Social security costs	4,863	1,104
Employer contributions to pension plans	5,847	5,458
	<u>79,144</u>	<u>73,370</u>

The average head count of employees during the year was as follows:

	<b>2022</b>	2021
Average Head Count	4	4

The number of employees who received benefits of more than £60,000 during the year was as follows:

	<b>2022</b>	2021
More than £60,000	0	0

### Key Management Personnel

The Trustees consider that the Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The remuneration to the senior management team totals £44,529 (2021: £49,013).

### 7 Trustee remuneration, expenses and donations

During the year one trustee (R Hagan as employee of Emmanuel Church Canterbury) incurred out of pocket expenses totalling £4,630 (2021: £2,501). All expenses incurred were for the day to day running of the charity's activities. The types of expenditure include travel costs, conferences, ministry costs, office equipment and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees was £19,345 (2021: £52,974).

During the year one trustee was employed by the Church outside of their roles as trustee. During the year the following trustee members received the following remuneration:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
R T Hagan	44,529	44,627

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### 8 Investments held as current assets

The church holds one (2021: one) short term deposit account that require over 30 days to draw down funds.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Short term deposit account	30,639	30,396
	<u>30,639</u>	<u>30,396</u>

### 9 Tangible Fixed Assets

	Freehold Land and Buildings £	Leasehold Land and Buildings £	Furniture, Fixtures and Fittings £	<b>Total</b> £
Cost as at 1st July 2021	458,125	241,979	26,820	<b>726,924</b>
Additions	-	-	868	<b>868</b>
Cost as at 30th June 2022	<u><b>458,125</b></u>	<u><b>241,979</b></u>	<u><b>27,688</b></u>	<u><b>727,792</b></u>
Depreciation as at 1st July 2021	-	29,318	20,248	<b>49,566</b>
Depreciation Charge	-	4,840	1,859	<b>6,699</b>
Depreciation as at 30th June 2022	<u>-</u>	<u>34,158</u>	<u>22,107</u>	<u><b>56,265</b></u>
Net Book Value at 30th June 2022	<u><b>458,125</b></u>	<u><b>207,821</b></u>	<u><b>5,581</b></u>	<u><b>671,527</b></u>
Net Book Value at 30th June 2021	458,125	212,661	6,572	<b>677,358</b>

The land and buildings held by the church comprise of:

35 Pound Lane - Used for meetings and offices

96 Bingley Court - Rental property

These buildings and land are held at original cost.

### 10 Debtors

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Accrued Income	19,324	16,902
Prepayments	1,530	1,512
	<u>20,854</u>	<u>18,414</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### 11 Creditors: amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Creditors and Accruals	1,406	3,080
Bank Loan	6,642	6,642
Members Loan	-	45,586
	<u>8,048</u>	<u>55,308</u>

### 12 Creditors: amounts falling due after one year

	<b>2022</b>	2021
	<b>£</b>	£
Bank Loan	<u>65,317</u>	<u>72,639</u>
	<u>65,317</u>	<u>72,639</u>

The term loan is repayable over 15 years. Interest is charged at 3.50% per annum over the Reliance Bank Sterling Base Rate. The mortgage is secured by a legal charge over the company's leasehold premises.

	<b>2022</b>	2021
	<b>£</b>	£
Amounts repayable in less than 1 year	6,642	6,642
Amounts repayable in 1-2 years	13,284	13,284
Amounts repayable in 2-5 years	19,925	19,925
Amounts repayable in over 5 years	32,108	39,430
	<u>71,959</u>	<u>79,281</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### 13 Analysis of Charitable Funds

#### Unrestricted Funds

	1 July 2021 £	Income £	Expenditure £	Gains/Loses £	Transfers £	30 June 2022 £
<b>Unrestricted</b>						
General	143,183	174,863	(156,742)	-	(1,545)	<b>159,759</b>
<b>Designated</b>						
Leasehold Property	133,662	-	-	-	-	<b>133,662</b>
Pound Lane Church Building	460,132	-	-	-	(2,007)	458,125
<b>Total Unrestricted</b>	<b>736,977</b>	<b>174,863</b>	<b>(156,742)</b>	<b>-</b>	<b>(3,552)</b>	<b>751,546</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,506	-	-	-	-	<b>2,506</b>
Intern fund	-	995	(1,340)	-	345	-
Pass on funds	-	9,473	(10,568)	-	1,200	<b>105</b>
Redeemer Church plant	727	-	-	-	-	<b>727</b>
Student fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend	194	-	-	-	-	<b>194</b>
Pound Lane Building Renovation	-	8,949	(9,255)	-	2,007	<b>1,701</b>
<b>Total</b>	<b>4,453</b>	<b>19,417</b>	<b>(21,163)</b>	<b>-</b>	<b>3,552</b>	<b>6,259</b>
<b>Total Funds</b>						
<b>Total</b>	<b>741,430</b>	<b>194,280</b>	<b>(177,905)</b>	<b>-</b>	<b>-</b>	<b>757,805</b>

#### Fund Transfers

Intern fund	Additional funds transferred from the general fund to cover the resources spent during the year.
Pass on funds	Additional funds transferred from the general fund to cover the resources spent during the year.
Pound Lane Building Renovation	Transfer of brought forward funds sitting in the designated Pound Lane Church building fund that were restricted for the renovation of the building.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Analysis of Charitable Funds (cont.)

	1 July 2020	Income	Expenditure	Gains/Loses	Transfers	30 June 2021
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	69,389	169,946	(70,585)	-	(25,567)	143,183
<b>Designated</b>						
Leasehold Property	131,390	-	(4,840)	-	7,112	133,663
Pound Lane Church Building	458,125	24,887	(22,880)	-	-	460,132
<b>Total Unrestricted</b>	<b>658,904</b>	<b>194,833</b>	<b>(98,305)</b>	<b>-</b>	<b>(18,455)</b>	<b>736,977</b>
<b>Restricted Funds</b>						
Canterbury Cornhill	2,000	12,506	(12,000)	-	-	2,506
Children's worker	20,745	1,036	(26,420)	-	4,638	-
Intern fund	2,830	11,504	(16,820)	-	2,486	-
Pass on funds	-	5,274	(6,605)	-	1,331	-
Redeemer Church plant	81,000	33,166	(123,439)	-	10,000	727
Student fund	1,026	-	-	-	-	1,026
Student weekend fund	194	-	-	-	-	194
<b>Total</b>	<b>107,795</b>	<b>63,486</b>	<b>(185,284)</b>	<b>-</b>	<b>18,455</b>	<b>4,453</b>
<b>Total Funds</b>						
<b>Total</b>	<b>766,699</b>	<b>258,319</b>	<b>(283,588)</b>	<b>-</b>	<b>-</b>	<b>741,430</b>

### Fund Descriptions

#### Designated Funds

Leasehold Property The Trustees have designated the leasehold property, less the associated finance liability as this asset is not freely available to spend, but to provide accommodation to the assistant minister and his wife.

Pound Lane Church Building The Trustees have designated the freehold property as this asset is not freely available to spend.

#### Restricted Funds

Canterbury Cornhill Funding for the Kent Gospel Partnership.

Children's Worker The fund is being used to employ two people, one part time, a youth worker and a children worker.

Intern fund This is money given by the congregation to help interns during their training.

# Emmanuel Church Canterbury

Year Ended 30th June 2022

## Notes to the Financial Statements

### Fund Descriptions (cont.)

#### Restricted Funds

Pass on funds	Money given to the church to be passed on to other people, normally overseas ministries.
Redeemer church plant	Funds raised to support the Redeemer Church plant.
Student fund	This is money given by the congregation to help students who cannot afford church activities.
Student weekend fund	This relates to a student weekend away.

### 14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	671,527	-	<b>671,527</b>
Current assets	153,384	6,259	<b>159,643</b>
Creditors less than 1 year	(8,048)	-	<b>(8,048)</b>
Creditors greater than 1 year	(65,317)	-	<b>(65,317)</b>
	<u>751,546</u>	<u>6,259</u>	<u><b>757,805</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed assets	677,358	-	677,358
Current assets	187,566	4,453	192,020
Creditors less than 1 year	(55,308)	-	(55,308)
Creditors greater than 1 year	(72,639)	-	(72,639)
	<u>736,977</u>	<u>4,453</u>	<u>741,430</u>

### 15 Company status

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

### 16 Related party transactions

During the year, related party transactions took place between the church and N Gilchrist an employee of the church. N Gilchrist is a close family member of E Gilchrist who is a trustee. During the year N Gilchrist was employed by the church and received total employment remuneration including employers national insurance and employers pension of £10,305 (2021: £10,319).

**EMMANUEL CHURCH CANTERBURY**

England & Wales - Charity number 1131041

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# Accounts

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Registered Charity no. 1131041  
Registered Company no. 06946178

**Emmanuel Church Canterbury**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 30th June 2021**



**Emmanuel Church**  
CANTERBURY

# **Emmanuel Church Canterbury**

**Year Ended 30th June 2021**

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# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Legal and Administrative Information

### Reference

The Charity is called "Emmanuel Church Caterbury". The Church is registered with the Charity Commission for England and Wales and was registered on the 10 August 2009. Before this the church was excepted registration. The church is also a Company limited by guarantee, incorporated on the 27 June 2019.

<b>Registered Charity Number</b>	1133696
<b>Registered Company Number</b>	06946178
<b>Registered Office</b>	St. Dunstan's Lodge 5 Queens Avenue Canterbury CT2 8AY
<b>Website</b>	<a href="http://emmanuelcanterbury.org.uk/">emmanuelcanterbury.org.uk/</a>
<b>The Trustees and Directors</b>	R T Hagan (Minister and Elder) J M Stone M J W Smiley E D Gilchrist Rev N Hiscocks T Parkin <i>Appointed 21/10/2021</i> E Linforth <i>Appointed 01/07/2021</i>
<b>Key Management Personnel</b>	Trustees as named above J de Jong (Treasurer since Feb 2020) G Yorke (Elder from Sep 2019 to Sep 2020) A Beckett (Elder from Sep 2019) M Bedford (Elder from Sep 2019) J Sutton (Assistant minister and Elder until Sep 2020) D Gould (Elder until Sep 2021) S Malkin (Elder) M Cadge (Elder since Sep 2021)
<b>Primary Bankers</b>	Lloyds TSB 101 High Street Poole Dorset
<b>Independent Examiner:</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street, Garforth, Leeds, LS25 1AF

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Trustee's Annual Report

### Objectives and activities

The Trust is established to advance the Christian religion in accordance with the Statement of Beliefs in the Trust Deed. This includes the weekly preaching of the gospel in Canterbury, the discipleship of church members, the running of children's and youth work, the running of courses with Christians Against Poverty with the aim of supporting vulnerable adults and reducing poverty, and supporting overseas missionaries, notably in Japan and Vietnam. Through its activities, the church seeks to disciple existing Christians, lead others to faith, encourage children and youth, support missionaries and reduce poverty.

The Church exists primarily, though not exclusively in the City of Canterbury and the trustees employed one full time Minister and an Assistant Minister. In addition, we employed a part-time Children Worker, a full time Youth Worker and appointed a part time Administrator. There were two volunteer interns, who started in September 2020.

The church staff, along with volunteer members of the congregation, aim to carry out the church aims through a variety of activities. The weekly church services and the day-to-day discipleship of church members are the main activities used to meet the aims of the charity.

### Public benefit statement

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### Achievements and performance in the year

During the year, the church has held weekly meetings for worship, prayer, teaching and evangelism which have been open to all. Our Sunday morning meetings have attracted people from different faiths and social backgrounds, as have our Sunday evening meetings. The Sunday morning services have seen an increase in numbers. In addition to Sunday services and teaching sessions, the church has run a student weekend away, evangelistic courses for unbelievers, several outreach events to the local community, carol singing, outreach at local Care Homes and to the homeless. Emmanuel is also a member of CAP (Christians against Poverty) and has run courses teaching life skills to members of the local community. The church has been very active in supporting outreach to international students from many different faiths. Our Senior Minister has also been actively involved in chairing the Kent Gospel Partnership Planning Team. During the Covid-19 Pandemic, the church has continued to operate with services held online during lockdown periods and when possible in person with restrictions in place. The pandemic meant that some of our regular outreach and events have not run or have run in different formats.

The Church has also been committed to the partial support of a worker supporting international students in Canterbury, a child in Africa and a missionary family in Japan.

For the year ended there have been some opportunities for supporting individuals in Canterbury and overseas who were in financial need.

In considering the activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### Financial review

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. In this year, all groups continued to give very generously towards the aims of the church. Total donations and gift aid for the year amounted to £245,132 (2020: £523,676, 2019: £355,456) and total income of £258,319 (2020 £523,998). Expenditure totalled 283,588 (2020: £186,196, 2019: £159,633). This resulted in a deficit for the year of £25,269 (2020: £364,274, 2019: £195,823). At 30 June 2021 the charity had total funds of £741,430 (2020: £766,699).

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Trustee's Annual Report

### Reserve policy

The church's reserve policy is to hold six months of budgeted costs. Due to a reduction in spending during the COVID pandemic, the church has now met this reserve level in unrestricted funds.

### Risk policy

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable the charity to lessen or mitigate those risks.

### Risks management

1. Loss of key personnel: we are mindful of the potential loss of key personnel and to alleviate this we have a policy to identify potential replacements.

2. Reduction in donations;

a. We have bank general funds that currently cover 6 months' cost of running the church in 2021/22. This would give us time to adjust to the loss of a large drop in donations.

b. One risk is that donations from our outside donors such as Trusts, etc., cease. We are mitigating against this by increasing the percentage of donations from the congregation.

i. 'Unrestricted giving' has decreased from 94% in the 2019/20 financial year to 72% in 2020/21 from Emmanuel Church's congregation. This is mainly due to a push within the church to support the building project.

ii. 'All giving', includes restricted giving, from Emmanuel church's congregation is 78% in 2020/21.

c. Another risk is that we lose a donation from a large donor or several donors within the congregation. The reserve mentioned in a. above is to help smooth out such a loss. We are also trying to increase the size of our congregation and, hence, donation base within the congregation.

3. Loss of current building which the church rents and where we meet: we would need to find alternative accommodation.

### Pay policy for key management personnel

The Trustees consider that the Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The key management personnel who are involved in all decision making and responsible for the day to day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee, with the exception of Richard Hagan for his role as minister, received remuneration in the year. The pay of the senior staff, the minister and assistant minister, is set at a level to make it equivalent to the pay and remuneration of Church of England clergy and reviewed annually and normally increased in accordance with the Church of England published recommendations.

### Volunteers

The church makes significant use of volunteers to run its activities. Other than the small number of staff, all activities are undertaken by volunteers. This includes facilitating the church services, midweek activities and other one-off events as well as organising and managing key parts of the church activities such as children's work. The church relies on volunteers to manage some of the key aspects of the running of the charity such as the treasurer who reports to the Trustees.

The church also relies on the financial donations of volunteers to further its aims.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Trustee's Annual Report

### Plans for the future

We aim for the church to continue to grow in numbers as we see people become Christians and as new Christians join us. This growth in number will also increase the financial base of the church for future outreach.

During the financial year 2021/22, we have started work on renovating a building in Canterbury to use as a base/office and for midweek meetings for Emmanuel Church. This will enable us to offer more services to the local community once renovations are completed.

During the financial year 2020/21, we planted a church in Folkestone, which has included several people who were at Emmanuel Church who commuted from Folkestone. We have pledged to support this new church financially for three years from their start date.

We will continue to support the interns in the future to allow them to attend the Cornhill Training Course one day a week.

### Structure

The charity, which is registered with the Charity Commission under number 1131041 and a registered company under number 6946178, is established under Memorandum and Articles of Association dated 27 June 2009 as amended by resolution dated 19 September 2015.

### Governance and management

During the year the following were Trustees of the charity:

R T Hagan  
E D Gilchrist (appointed 16 May 2019)  
N R T Hiscocks  
M J W Smiley  
J M Stone

Appointment of Trustees is governed by the Trust Deed. Existing Trustees are authorised to appoint new Trustees which is done on discussion with the church elders and the wider church membership. The Trustees govern the financial aspects of the church and ensure the charity continues to meet its aims. The staff members, along with the church elders, are responsible for the day to day running of the charity and will make decisions within the parameters set by the Trustees such as budget constraints. All spending on behalf of the church is authorised by a Trustee with any purchase over £500 needing the agreement of at least two Trustees.

During the year, no Trustees were reimbursed expenses except Richard Hagan who is employed by the Charity as Minister under the provision of section 6.2 in the Memorandum of Association. No other Trustees were reimbursed expenses in 2020/21.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Trustee's Annual Report

### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:



E Gilchrist  
Chairman of Trustees

29/03/2022

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Church Canterbury ('the charity') for the year ended 30 June 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

31/03/2022  
Date:

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Statement of Financial Activities

		2021		2020	
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		181,663	63,469	<b>245,132</b>	523,767
Charitable activities	<b>2</b>	731	-	<b>731</b>	3,141
Investment Income		12,280	18	<b>12,298</b>	405
Other		158	-	<b>158</b>	229
<b>Total Income</b>		<u>194,833</u>	<u>63,487</u>	<u><b>258,319</b></u>	<u>527,542</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>98,304</u>	<u>185,284</u>	<u><b>283,588</b></u>	<u>186,195</u>
<b>Total Expenditure</b>		<u>98,304</u>	<u>185,284</u>	<u><b>283,588</b></u>	<u>186,195</u>
<b>Net income / (expenditure)</b>		<u>96,528</u>	<u>(121,797)</u>	<u><b>(25,269)</b></u>	<u>341,347</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>12</b>	658,904	107,795	<b>766,699</b>	425,353
Transfers	<b>12</b>	(18,455)	18,455	-	-
<b>Total funds carried forward</b>	<b>12</b>	<u>736,977</u>	<u>4,453</u>	<u><b>741,430</b></u>	<u>766,699</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Statement of Financial Position

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible Fixed Assets	9	677,358	683,149
		<u>677,358</u>	<u>683,149</u>
<b>Current assets</b>			
Debtors	9	18,414	15,113
Short term Investments	8	30,396	47,302
Cash at bank and in hand		143,209	169,252
		<u>192,020</u>	<u>231,667</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>55,308</u>	<u>68,367</u>
<b>Net current assets</b>		<u>136,712</u>	<u>163,300</u>
<b>Total assets less current liabilities</b>		<u>814,070</u>	<u>846,449</u>
<b>Creditors: amounts falling due after one year</b>	11	<u>72,639</u>	<u>79,750</u>
<b>Net assets</b>	13	<u>741,430</u>	<u>766,699</u>
<b>Funds of the charity</b>			
Restricted funds	12	4,453	107,795
Unrestricted funds	12		
Unrestricted General		143,183	69,389
Designated Funds		593,794	589,515
		<u>736,977</u>	<u>658,904</u>
<b>Total charity funds</b>		<u>741,430</u>	<u>766,699</u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 30th June 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

Name of Trustee:

Edward Gilchrist

Signed on behalf of the Trustees:



Date of approval:

29/03/2022

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### **Basis of Preparation**

Emmanuel Church Canterbury is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation, assets which cost less than £700 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	2% straight line
Furniture, fixtures and fittings	25% reducing balance
Freehold property	Not depreciated

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### Judgements and key sources of estimation

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations and legacies</b>			
Donations and Gift Aid	181,663	63,469	<b>245,132</b>
Donated Goods and Services	-	-	-
Grants	-	-	-
	<u>181,663</u>	<u>63,469</u>	<u><b>245,132</b></u>
<b>Charitable activities</b>			
Events Income	731	-	<b>731</b>
	<u>731</u>	<u>-</u>	<u><b>731</b></u>
<b>Investment Income</b>			
Interest	280	18	<b>298</b>
Rental Income	12,000	-	<b>12,000</b>
	<u>12,280</u>	<u>18</u>	<u><b>12,298</b></u>
<b>Other</b>			
Miscellaneous	158	-	<b>158</b>
	<u>158</u>	<u>-</u>	<u><b>158</b></u>
<b>Total Income</b>	<u><b>194,833</b></u>	<u><b>63,487</b></u>	<u><b>258,319</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations and legacies</b>			
Donations and Gift Aid	153,578	370,190	<b>523,767</b>
Donated Goods and Services		-	-
Grants		-	-
	<u>153,578</u>	<u>370,190</u>	<u><b>523,767</b></u>
<b>Charitable activities</b>			
Events Income	3,141	-	<b>3,141</b>
	<u>3,141</u>	<u>-</u>	<u><b>3,141</b></u>
<b>Investment Income</b>			
Interest	187	217	<b>405</b>
	<u>187</u>	<u>217</u>	<u><b>405</b></u>
<b>Other</b>			
Miscellaneous	229	-	<b>229</b>
	<u>229</u>	<u>-</u>	<u><b>229</b></u>
<b>Total Income</b>	<u><b>157,136</b></u>	<u><b>370,407</b></u>	<u><b>527,542</b></u>

### Events Income Analysis

Events income received during the year was as follows:

	2021 £	2020 £
10 Year Anniversary	-	692
Book Stall	5	-
Connect Night Away	-	200
Events and Books ie. ticket sales, book stall	600	399
Drive-in Nativity	31	-
Grace filled marriages day	-	210
Men's Day Away	-	130
Parenting course	25	75
Stir up a pud	-	280
Transformers Camping	70	-
Women's Night Away	-	1,155
<b>Total Income</b>	<u><b>731</b></u>	<u><b>3,141</b></u>

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Administration	24,829	123,439	<b>148,268</b>
Communications and literature	2,055	-	<b>2,055</b>
Donations and giving	4,773	18,605	<b>23,378</b>
Events	297	-	<b>297</b>
Intern costs	-	16,820	<b>16,820</b>
Salary and staff related costs	50,810	26,420	<b>77,230</b>
Venue hire and building costs	27,897	-	<b>27,897</b>
Reversal of historic unknown creditor	(12,357)	-	<b>(12,357)</b>
	<u>98,304</u>	<u>185,284</u>	<u><b>283,588</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Administration	26,614	115	<b>26,729</b>
Communications and literature	2,334	-	<b>2,334</b>
Donations and giving	-	19,383	<b>19,383</b>
Events	5,306	-	<b>5,306</b>
Intern costs	3,551	600	<b>4,151</b>
Salary and staff related costs	82,831	23,162	<b>105,993</b>
Venue hire and building costs	21,844	456	<b>22,300</b>
	<u>142,480</u>	<u>43,716</u>	<u><b>186,196</b></u>

Included within Venue hire and building costs is £6,556 (2020: £7,254) of depreciation on Freehold buildings, Leasehold buildings and Fixtures and Fittings.

As part of the 2020 and 2021 accounts preparation process detailed work was undertaken to confirm the breakdown of the historic creditors breakdown brought forward. The conclusion of this process was that no creditor was due to be paid by the church. The amount has been reversed this year as a one off correcting adjustment.

### 4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 5 Independent examination fees

Fees payable to the independent examiner for:

	<b>2021</b>	2020
	<b>£</b>	£
Independent examination and preparation of the financial statements	1,320	1,440

### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	66,808	76,822
Social security costs	1,104	2,141
Employer contributions to pension plans	5,458	6,710
	<u>73,370</u>	<u>85,673</u>

The average head count of employees during the year was as follows:

	<b>2021</b>	2020
Average Head Count	4	4

The number of employees who received benefits of more than £60,000 during the year was as follows:

	<b>2021</b>	2020
More than £60,000	0	0

### Key Management Personnel

The Trustees consider that the Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The remuneration to the senior management team total £49,013 (2020: £66,7834).

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 7 Trustee remuneration, expenses and donations

During the year one trustee incurred out of pocket expenses totalling £2,501 (2020: £4,005) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £52,974 (2020: £31,618).

During the year one trustee were employed by the Church outside of their roles as trustee. During the year the following trustee members received the following remuneration:

	2021	2021
	£	£
R T Hagan	44,627	43,752

### 8 Investments held as current assets

The church holds one (2020: two) short term deposit accounts that require over 30 days to draw down funds.

	2021	2021
	£	£
Short term deposit accounts	30,396	47,302
	<u>30,396</u>	<u>47,302</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 9 Tangible Fixed Assets

	Freehold Land and Buildings	Leasehold Land and Buildings	Furniture, Fixtures and Fittings	Total
	£	£	£	£
Cost as at 1st July 2020	458,125	241,979	25,299	<b>725,403</b>
Additions	-	-	1,521	<b>1,521</b>
Cost as at 30th June 2021	<b>458,125</b>	<b>241,979</b>	<b>26,820</b>	<b>726,923</b>
Depreciation as at 1st July 2020	-	24,197	18,057	<b>42,254</b>
Depreciation Charge	-	5,122	2,191	<b>7,312</b>
Depreciation as at 30th June 2021	-	29,318	20,248	<b>49,566</b>
Net Book Value at 30th June 2021	<b>458,125</b>	<b>212,661</b>	<b>6,572</b>	<b>677,358</b>
Net Book Value at 30th June 2020	458,125	217,782	7,242	<b>683,149</b>

The land and buildings held by the church comprise of:  
35 Pound Lane  
Accommodation for assistant minister

These buildings and land are held at original cost.

### 9 Debtors

	2021	2020
	£	£
Accrued Income	16,902	15,113
Prepayments	1,512	-
	<b>18,414</b>	<b>15,113</b>

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors and Accruals	3,080	16,139
Bank Loan	6,642	6,642
Members Loan	45,586	45,586
	<b>55,308</b>	<b>68,367</b>

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 11 Creditors: amounts falling due after one year

	<b>2021</b>	2020
	<b>£</b>	£
Bank Loan	72,639	79,750
	<u>72,639</u>	<u>79,750</u>

The term loan is repayable over 15 years. Interest is charged at 3.50% per annum over the Reliance Bank Sterling Base Rate. The mortgage is secured by a legal charge over the company's leasehold premises.

	<b>2021</b>	2020
	<b>£</b>	£
Amounts repayable in less than 1 year	6,642	6,992
Amounts repayable in 1-2 years	13,284	7,277
Amounts repayable in 2-5 years	19,925	23,659
Amounts repayable in over 5 years	39,430	47,441
	<u>79,281</u>	<u>85,369</u>

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 12 Analysis of Charitable Funds

#### Unrestricted Funds

	1 July 2020	Income	Expenditure	Gains/Loses	Transfers	30 June 2021
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	69,389	169,946	(70,585)	-	(25,567)	<b>143,183</b>
<b>Designated</b>						
Leasehold Property	131,390	-	(4,840)	-	7,112	<b>133,662</b>
Pound Lane Church Building	458,125	24,887	(22,880)	-	-	<b>460,132</b>
<b>Total Unrestricted</b>	<b>658,904</b>	<b>194,833</b>	<b>(98,304)</b>	<b>-</b>	<b>(18,455)</b>	<b>736,977</b>

#### Restricted Funds

Canterbury Cornhill	2,000	12,506	(12,000)	-	-	<b>2,506</b>
Children's Worker	20,745	1,036	(26,420)	-	4,638	-
Intern Fund	2,830	11,504	(16,820)	-	2,486	-
Pass on funds	-	5,274	(6,605)	-	1,331	-
Redeemer Church Plant	81,000	33,166	(123,439)	-	10,000	<b>727</b>
Student Fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend	194	-	-	-	-	<b>194</b>
<b>Total</b>	<b>107,795</b>	<b>63,487</b>	<b>(185,284)</b>	<b>-</b>	<b>18,455</b>	<b>4,453</b>

#### Total Funds

<b>Total</b>	<b>766,699</b>	<b>258,319</b>	<b>(283,588)</b>	<b>-</b>	<b>-</b>	<b>741,430</b>
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#### Fund Transfers

Leasehold Property	Transfer from the general fund so that the fund matches the netbook value of the Leasehold property less the related liability funding the asset.
Children's Worker	Additional funds transferred from the general fund to cover the resources spent during the year.
Intern Fund	Additional funds transferred from the general fund to cover the resources spent during the year.
Pass on funds	Additional funds transferred from the general fund to cover the resources spent during the year.
Redeemer Church Plant	Additional funds transferred from the general fund to cover the resources spent during the year.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

	1 July 2019	Income	Expenditure	Gains/Loses	Transfers	30 June 2020
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	85,844	157,136	(137,641)	-	(35,950)	<b>69,389</b>
<b>Designated</b>						
Leasehold Property Pound Lane Church Building	129,588	-	(4,840)	-	6,642	<b>131,390</b>
	-	-	-	-	458,125	<b>458,125</b>
<b>Total Unrestricted</b>	<b>215,432</b>	<b>157,136</b>	<b>(142,480)</b>	<b>-</b>	<b>428,817</b>	<b>658,904</b>
<b>Restricted Funds</b>						
Building Fund	172,915	261,768	(456)	-	(434,227)	-
Canterbury Cornhill	-	2,000	-	-	-	<b>2,000</b>
Children's Worker	35,006	8,901	(23,162)	-	-	<b>20,745</b>
Intern Fund	780	2,650	(600)	-	-	<b>2,830</b>
Pass on funds	-	13,973	(19,383)	-	5,410	-
Redeemer Church Plant	-	81,115	(115)	-	-	<b>81,000</b>
Student Fund	1,026	-	-	-	-	<b>1,026</b>
Student weekend Fund	194	-	-	-	-	<b>194</b>
<b>Total</b>	<b>209,921</b>	<b>370,407</b>	<b>(43,716)</b>	<b>-</b>	<b>(428,817)</b>	<b>107,795</b>
<b>Total Funds</b>						
<b>Total</b>	<b>425,353</b>	<b>527,542</b>	<b>(186,196)</b>	<b>-</b>	<b>-</b>	<b>766,699</b>

### Fund Transfers

Leasehold Property      Transfer from the general fund so that the fund matches the netbook value of the Leasehold property less the related liability funding the asset.

Building Fund              Transfer from the restricted building fund following the completion of the fundraising to purchase the church building. As the restriction on the fund has been completed through the purchase of the building the asset has been transferred out to a designated fund to be held separately.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### Fund Descriptions

#### Designated Funds

Leasehold Property	The Trustees have designated the leasehold property, less the associated finance liability as this asset is not freely available to spend, but to provide accommodation to the assistant minister and his wife.
Pound Lane Church Building	The Trustees have designated the freehold property as this asset is not freely available to spend.

#### Restricted Funds

Building Fund	This fund represents contributions towards the purchase of a potential Church building for use as a church.
Canterbury Cornhill Children's Worker	Funding for the Kent Gospel Partnership. The fund is being used to employ two people, one part time, a youth worker and a children worker.
Intern Fund	This is money given by the congregation to help interns during their training.
Pass on funds	Money given to the church to be passed on to other people, normally overseas ministries.
Redeemer Church plant	Funds raised to support the Redeemer Church plant.
Student Fund	This is money given by the congregation to help students who cannot afford church activities.
Student weekend	This relates to a student weekend away.

# Emmanuel Church Canterbury

Year Ended 30th June 2021

## Notes to the Financial Statements

### 13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	677,358	-	<b>677,358</b>
Current Assets	187,566	4,453	<b>192,020</b>
Creditors less than 1 year	(55,308)	-	<b>(55,308)</b>
Creditors greater than 1 year	(72,639)	-	<b>(72,639)</b>
	<u>736,977</u>	<u>4,453</u>	<u><b>741,430</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	683,149	-	683,149
Current Assets	123,872	107,795	231,667
Creditors less than 1 year	(68,367)	-	(68,367)
Creditors greater than 1 year	(79,750)	-	(79,750)
	<u>658,904</u>	<u>107,795</u>	<u>766,699</u>

### 14 Company Status

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

### 15 Related party transactions

During the year, related party transactions took place between the church and N Gilchrist an employee of the church. N Gilchrist is a close family member of E Gilchrist whom is a trustee. During the year N Gilchrist was employed by the church and received total employment remuneration including employers national insurance and employers pension of £10,319 (2020: £10,111).