

EMMANUEL ASSEMBLIES OF GOD

England & Wales · Charity number 1131964

Details

Other names EMAG

Status Registered

Legal form Other

Registered 2009-10-01

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

Contact

Address Cloverleaf World
Cloverleaf House
18 Brown Lane West
Leeds
LS11 0DN

Phone 07817536525

Email ektampofo@gmail.com

Activities

Objects: The objects of the Church (¶the Objects-) are for the benefit of the public:(a) to advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;(b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and(c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council form time to time may think fit.

Activities: advancing the christian faith

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£157,836	£102,923	-	-
2023-12-31	£192,736	£127,979	-	-
2022-12-31	£192,990	£101,636	-	-
2021-12-31	£174,095	£83,853	-	-
2020-12-31	£130,078	£80,202	-	-

Trustees

Name	Role	Appointed
Rev emmanuel ampofa	Chair	
MAVIS WRIGHT		
VIVIAN WEREKOA		2020-09-17

EMMANUEL ASSEMBLIES OF GOD

England & Wales - Charity number 1131964

Accounts



Emmanuel Assemblies of God (EMAG)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

Registered Charity No: 1131964

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LEGAL AND ADMINISTRATIVE INFORMATION

Pastor/Rev. Minister:	Pastor Emmanuel Katakylie Ampofo
Management & Trustees:	VIVIAN WEREKOA Mavis Wright
Registered Office:	122 Garnet Road Leeds LS11 5JY
Charity Number:	1131964
Accountants:	Jacob Manu & Co Chartered Certified Accountant Boardman House 64 Broadway Stratford London E15 1NT
Bankers:	Barclays Bank

REPORT OF THE TRUSTEES

The Trustees present the Annual Report and financial statements of Emmanuel Assemblies of God for the year ended 31 December 2024. In preparing the annual report and financial statements of the charity/company, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005). The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Governing Document

The objects and powers of the Charity were established in the Constitution of the church and the church is governed by it. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The method of appointment of the Church Council is also set out in the Church Constitution.

Induction and Training

Trustees, as part of their induction and training, go through series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The Board of Trustees manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment are in good condition and safe for use;
- Competence based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults' protection;
- Health and safety risks

AIMS AND PURPOSE/OBJECTIVES

The Emmanuel Assemblies of God was set up to, among others; advance the Christian faith by providing an enabling environment for worshipping God, sharing and demonstrating the Love of God to every person in every way possible, baptising and teaching the saints the WORD OF GOD from the Bible.

The principal activities of the church include:

- 1 . To proclaim the Gospel of the Kingdom of God through activities such as regular Sunday meetings and weekly activities, conferences, ministerial training and seminars.
- 2 . To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the needs of the community.
- 3 . Worship services which are opened to the public – during these services we encourage personal growth by developing and empowering people through preaching and teaching of the Gospel of Jesus Christ; by motivating people through seminars and conferences.
- 4 . To develop strong society by encouraging and building strong family relationship through seminars/conferences and family friendly activities.
- 5 . To evangelize, telling people about the love of Christ by the use of the media, tracts and other educative materials.
- 6 . To undertake general charitable activities – such as providing aid for the needy.

PURPOSE AND PRINCIPAL ACTIVITIES

The EMMANUEL ASSEMBLIES OF GOD is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups within our church and the community. Our services and worship put faith into practice through prayer, scripture, music, and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel, and developing their knowledge and trust in Jesus.
- Provision of pastoral care.
- Missionary and outreach work.
- Education and training

A summary of the result of the Emmanuel Assemblies of God's activities during the period is given in the Statement of Financial Activities on page 16. The total income of the charity amounted to £192,990. The income was spent to carry out the objectives of the Church. Undoubtedly, the national lockdown in England in 2023 did impact the activities and income of the church. The coronavirus pandemic (COVID-19) did affect the organisation in several ways. The Church is now coming out fully after the pandemic.

Financial Review

The book values of the assets held at year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, adequate assets are available to fulfil the charity's obligations. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was £157,836 of which £ 102,923 was spent to promote the Christian ministry and charitable activities.

Reserves Policy

The Trustees have identified the need for reserves to be held. Developing a reserves policy will assist in strategic planning, such as considering how new projects or future activities will be funded. To ensure sustainability and continuity of future financing activities, the trustees plan unrestricted funds to cover at least 3 months of free payments. This policy will be reviewed regularly to meet the charitable needs of the Church. A review of this policy brought to light the need to have reserves to cover more than 6 months of unrestricted payments (this decision was as a result of COVID-19 when there was a national

lockdown for more than 6 months). Steps are being taken by trustees to ensure the church holds reserves to cover at least 6 months of unrestricted payments once things get back to normal.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximise returns whilst adopting a conservative approach.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are made in the form of cash gifts to needy people in the community and to members who find themselves in some form of financial difficulty.

Volunteers

It is worth noting that without the selflessness, hardwork and dedication of our volunteers we couldn't have achieved our aims and objectives. The volunteers at EMAG contribute greatly to the running of the church and enables it to fulfil its objectives. We would therefore like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

Emmanuel Assemblies Of God continues to offer a range of services during the week and over the course of the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of worship that is refreshing, reflective and at the same time vibrant and lively through the praise and worship; vibrant and reflective music; and preaching and teaching of the word of God. Evening prayer services are held weekly and this provide opportunities for people to communicate with God on a more personal basis.

We are excited to see several families join our church, and we are very happy to see them enjoy the welcoming environment and the fellowship shared by all; and to integrate better in the community. Everyone is welcome to attend our regular services.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it:
 - Uses its charitable funds and assets wisely to further its charitable aims
 - Does not do anything to put its property, funds, assets or reputation at risk
 - Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Trustee

Date: 30/10/2025

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

We have examined the financial statements on pages 16 to 18 for the year ended 31 December 2023 which comprises the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date: 30/10/2025
Jacob Manu & Co
Chartered Certified Accountants
64 Broadway, Stratford, London, E15 1NT

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31
DECEMBER 2024**

	Unrestricted funds £	Restricted income funds £	Total this year 2024 £	Total last year 2023 £
Incoming resources (Note 3)				
Voluntary Income	157,836	-	157,836	130,005
	-		-	-
Other Income				57,230
Special Donations				5,001
	-	-	-	-
<i>Total incoming resources</i>	157,836		157,836	192,990
Resources expended				
Cost of Activities	100,923	-	100,923	124,979
	-	-	-	
	-	-	-	-
Governance costs	2,000	-	2,000	3,000
	-	-	-	-
Other resources expended	-	-	-	-
<i>Total resources expended</i>	102,923		127,979	127,979
<i>Net incoming/(outgoing) resources before transfers</i>	54,913		54,913	64,757
Gross transfers between funds	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>				
Other recognised gains/(losses)				
Gains and losses on investment assets	-	-	-	-
<i>Net movement in funds</i>	54,913		54,913	67,757
Total funds brought forward	404,714		404,714	339,714
<i>Total funds carried forward</i>	459,654		459,654	404,471

BALANCE SHEET AS AT 31 DECEMBER 2024

	Unrestricted funds £ 2024	Total funds £ 2024	Total this year 2023 £ 2023
Fixed assets			
Tangible assets	865,226	865,226	673,450
<i>Total fixed assets</i>	865,226	673,450	673,450
Current assets			
Stock and work in progress	-	-	-
Debtors	192,183	192,183	235,575
(Short term) investments	-	-	-
Cash at bank and in hand	7,115	7,115	128,222
<i>Total current assets</i>	185,068	185,068	363,797
Creditors: amounts falling due within one year	(15,800)	(15,800)	(13,560)
<i>Net current assets/(liabilities)</i>	169,268	169,268	350,237
<i>Total assets less current liabilities</i>	1,034,494	1,023,687	1,023,687
Creditors: amounts falling due after one year	(574,840)	(574,840)	(619,216)
<i>Net assets</i>	459,654	459,654	404,471
Funds of the Charity (Note 7)			
Unrestricted funds	459,654	459,654	404,471
Restricted income funds	-		-
<i>Total funds</i>	459,654	459,654	404,471

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number 1118282

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number 1118282

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

EMMANUEL ASSEMBLIES OF GOD (EMAG)**ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
Income	£	£
Tithes and offering	157,836	130,005
Rental Income	0	500
Gift Aid	0	57,230
Other income	0	5,001
	<hr/>	<hr/>
	157,836	192,736
Expenditure		
Pastoral expenses	20,701	24,000
Honararium	8,070	4,110
Rent/Hall hire	44,376	40,963
Utilities	5,878	10,140
Telephone and Broadband	643	1,132
TV licence	154	154
Welfare	0	2,500
Equipment	4,055	2,650
Ministry events	6,459	18,024
Insurance	1,353	1,020
Car maintenance and Travel	3,422	745
Other support ministries	0	12,530
Building Repair and Maintenance	2,530	5,110
Stationery/postage	200	401
Professional fees	2,500	3,000
Mission- AOG	508	1,500
Sundry	2,074	0
	<hr/>	<hr/>
	102,923	127,979
 Surplus for the period	 54,913	 64,757

EMMANUEL ASSEMBLIES OF GOD

England & Wales - Charity number 1131964

Accounts



Emmanuel Assemblies of God (EMAG)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

Registered Charity No: 1131964

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Worship and Prayer

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We are excited to see several families join our church, and we are very happy to see them enjoy the welcoming environment and the fellowship shared by all; and to integrate better in the community. Everyone is welcome to attend our regular services.

THE PANDEMIC (COVID-19)

The year 2022 has undoubtedly devastated many individuals, families, organisations, and nations due to the COVID-19 pandemic. Most services/activities were suspended, and we tried to find safer ways to reach the community. Online services became a priority – we delivered most of our online activities. As for all activities, the current COVID-19 pandemic has certainly hurt the activities of our charity. Nevertheless, we did not experience consequences beyond our control. We managed to sail through the financial rough waters thanks to the faithfulness of our members, who kept on with their support even while locked away at home. The church has since resumed it activities, adapting to the new normality of the times

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

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Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

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Date: 30/10/2024

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1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date: 30/10/2024
Jacob Manu & Co
Chartered Certified Accountants
1 Mark Street, Stratford, London, E15 4GY

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31
DECEMBER 2023**

	Unrestricted funds £	Restricted income funds £	Total this year 2023 £	Total last year 2022 £
Incoming resources (Note 3)				
Voluntary Income	130,005	-	130,005	137,520
	-		-	-
Other Income	57,230		57,230	51,650
Special Donations	5,001		5,000	3,820
	-	-	-	-
<i>Total incoming resources</i>	192,736		192,990	192,990
Resources expended				
Cost of Activities	124,979	-	124,979	98,636
	-	-	-	-
	-	-	-	-
Governance costs	3,000	-	3,000	3,000
Other resources expended	-	-	-	-
<i>Total resources expended</i>	127,979		127,979	101,636
<i>Net incoming/(outgoing) resources before transfers</i>	64,757		64,757	91,354
Gross transfers between funds	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>				
Other recognised gains/(losses)				
Gains and losses on investment assets	-	-	-	-
<i>Net movement in funds</i>	64,757		64,757	91,354
Total funds brought forward	339,714		339,714	248,265
Total funds carried forward	404,471		404,471	339,714

BALANCE SHEET AS AT 31 DECEMBER 2022

	Unrestricted funds £ 2023	Total funds £ 2023	Total this year 2022 £ 2022
Fixed assets			
Tangible assets	673,450	673,450	23,450
<i>Total fixed assets</i>	673,450	673,450	23,450
Current assets			
Stock and work in progress	-	-	-
Debtors	235,575	235,575	53,050
(Short term) investments	-	-	-
Cash at bank and in hand	128,222	128,222	268,324
<i>Total current assets</i>	363,797	363,797	321,374
Creditors: amounts falling due within one year	(13,560)	(13,560)	(5,110)
<i>Net current assets/(liabilities)</i>	350,237	350,237	316,264
<i>Total assets less current liabilities</i>	1,023,687	1,023,687	339,714
Creditors: amounts falling due after one year	(619,216)	(619,216)	-
<i>Net assets</i>	404,471	404,471	339,714
Funds of the Charity (Note 7)			
Unrestricted funds	404,471	404,471	339,714
Restricted income funds	-		-
<i>Total funds</i>	404,471		339,714

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1118282

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1118282

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

EMMANUEL ASSEMBLIES OF GOD (EMAG)**ACCOUNT FOR THE PERIOD TO 31 DECEMBER 2023**

	2023	2022
Income	£	£
Donation	130,005	137,520
Rental Income	500	500
Gift Aid	57,230	51,150
Other income	5,001	3,820
	<hr/>	<hr/>
	192,736	192,990
Expenditure		
Pastoral expenses	24,000	24,000
Honararium	4,110	3,500
Mortgage	40,963	12,000
Utilities	10,140	3,564
Telephone and Broadband	1,132	1,020
TV licence	154	154
Welfare	2,500	3,563
Equipment	2,650	1,168
Ministry event	18,024	13,428
Insurance	1,020	888
Car maintenance and travel	745	4,980
Other supporting ministries	12,530	12,530
Building repairs and maintenance	5,110	6,750
Stationery/postage	401	401
Professional fees	3,000	3,000
Mission- AOG	1,500	408
	<hr/>	<hr/>
	127,979	91,354
 Surplus for the period	 <hr/>	 <hr/>
	64,757	101,636

EMMANUEL ASSEMBLIES OF GOD

England & Wales - Charity number 1131964

Accounts



Emmanuel Assemblies of God (EMAG)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

Registered Charity No: 1131964

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LEGAL AND ADMINISTRATIVE INFORMATION

Pastor/Rev. Minister:	Pastor Emmanuel Katakylie Ampofo
Management & Trustees:	Judith Wright Mavis Wright Portia Amoh
Registered Office:	122 Garnet Road Leeds LS11 5JY
Charity Number:	1131964
Accountants:	Jacob Manu & Co Chartered Certified Accountant Boardman House 64 Broadway Stratford London E15 1NT
Bankers:	Barclays Bank

REPORT OF THE TRUSTEES

The Trustees present the Annual Report and financial statements of Emmanuel Assemblies of God for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity/company. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Governing Document

The objects and powers of the Charity were established in the Constitution of the church and the church is governed by it. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The method of appointment of the Church Council is also set out in the Church Constitution.

Induction and Training

Trustees, as part of their induction and training, go through series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The Board of Trustees manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment are in good condition and safe for use;
- Competence based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults' protection;
- Health and safety risks

AIMS AND PURPOSE/OBJECTIVES

The Emmanuel Assemblies of God was set up to, among others; advance the Christian faith by providing an enabling environment for worshipping God, sharing and demonstrating the Love of God to every person in every way possible, baptising and teaching the saints the WORD OF GOD from the Bible.

The principal activities of the church include:

- 1 . To proclaim the Gospel of the Kingdom of God through activities such as regular Sunday meetings and weekly activities, conferences, ministerial training and seminars.
- 2 . To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the needs of the community.
- 3 . Worship services which are opened to the public – during these services we encourage personal growth by developing and empowering people through preaching and teaching of the Gospel of Jesus Christ; by motivating people through seminars and conferences.
- 4 . To develop strong society by encouraging and building strong family relationship through seminars/conferences and family friendly activities.
- 5 . To evangelize, telling people about the love of Christ by the use of the media, tracts and other educative materials.
- 6 . To undertake general charitable activities – such as providing aid for the needy.

PURPOSE AND PRINCIPAL ACTIVITIES

The EMMANUEL ASSEMBLIES OF GOD is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups within our church and the community. Our services and worship put faith into practice through prayer, scripture, music, and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel, and developing their knowledge and trust in Jesus.
- Provision of pastoral care.
- Missionary and outreach work.
- Education and training

A summary of the result of the Emmanuel Assemblies of God's activities during the period is given in the Statement of Financial Activities on page 16. The total income of the charity amounted to £192,990. The income was spent to carry out the objectives of the Church. Undoubtedly, the national lockdown in England in 2021 did impact the activities and income of the church. The coronavirus pandemic (COVID-19) did affect the organization in several ways. The Church is now coming out fully after the pandemic.

Financial Review

The book values of the assets held at the year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, adequate assets are available to fulfil the obligations of the charity. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was £192,990 of which £101,636 was spent to promote the Christian ministry and charitable activities.

Reserves Policy

The Trustees have identified the need for reserves to be held. Developing a reserves policy will assist in strategic planning, such as considering how new projects or future activities will be funded. To ensure sustainability and continuity of future financing activities, the trustees plan to have unrestricted funds to cover at least 3 months of free payments. This policy will be reviewed regularly to meet the charitable needs of the Church. A review of this policy brought to light the need to have reserves to cover more than 6 months of unrestricted payments (this decision was as a result of COVID-19 when there was a

national lockdown for more than 6 months). Steps are being taken by trustees to ensure the church holds reserves to cover at least 6 months of unrestricted payments once things get back to normal.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximise returns whilst adopting a conservative approach.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are made in the form of cash gifts to needy people in the community and to members who find themselves in some form of financial difficulty.

Volunteers

It is worth noting that without the selflessness, hardwork and dedication of our volunteers we couldn't have achieved our aims and objectives. The volunteers at EMAG contribute greatly to the running of the church and enables it to fulfil its objectives. We would therefore like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

Emmanuel Assemblies Of God continues to offer a range of services during the week and over the course of the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of worship that is refreshing, reflective and at the same time vibrant and lively through the praise and worship; vibrant and reflective music; and preaching and teaching of the word of God. Evening prayer services are held weekly and this provide opportunities for people to communicate with God on a more personal basis.

We are excited to see several families join our church, and we are very happy to see them enjoy the welcoming environment and the fellowship shared by all; and to integrate better in the community. Everyone is welcome to attend our regular services.

THE PANDEMIC (COVID-19)

The year 2021 undoubtedly has been devastating for many individuals, families, organisations, and the nations due to the COVID-19 pandemic. Most services/activities were suspended, and we tried to find safer ways of reaching out to the community. Online services became a priority – we delivered most of our activities via the internet. As on all activities, the current pandemic Covid-19 has certainly had its negative impact on the activities of our charity. Nevertheless, we did not experience consequences beyond our control. We managed to sail through the financial through rough waters thanks to the faithfulness of our members who kept on with their support even while locked away at home. The church has since resumed it activities, adapting to the new normality of the times

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it:
 - Uses its charitable funds and assets wisely to further its charitable aims
 - Does not do anything to put its property, funds, assets or reputation at risk
 - Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Trustee

Date: 10/08/2022

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

We have examined the financial statements on pages 16 to 18 for the year ended 31 December 2021 which comprises the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date: 10/08/2022
Jacob Manu & Co
Chartered Certified Accountants
1 Mark Street, Stratford, London, E15 4GY

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31
DECEMBER 2021**

	Unrestricted funds £	Restricted income funds £	Total this year 2022 £	Total last year 2021 £
Incoming resources (Note 3)				
Voluntary Income	137,520	-	137,520	135,260
	-		-	-
Other Income	51,650		51,650	34,615
Special Donations	3,820		3,820	4,520
	-	-	-	-
<i>Total incoming resources</i>	192,990		192,990	174,095
Resources expended				
Cost of Activities	98,636	-	98,636	80,533
	-	-	-	
	-	-	-	-
Governance costs	3,000	-	3,000	3,000
	-	-	-	-
Other resources expended	-	-	-	-
<i>Total resources expended</i>	101,636		101,636	83,853
<i>Net incoming/(outgoing) resources before transfers</i>	91,354		91,354	90,242
Gross transfers between funds	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>				
Other recognised gains/(losses)				
Gains and losses on investment assets	-	-	-	-
<i>Net movement in funds</i>	91,354		91,354	90,242
Total funds brought forward	248,360		248,265	158,023
<i>Total funds carried forward</i>	339,714		339,714	248,265

BALANCE SHEET AS AT 31 DECEMBER 2021

	Unrestricted funds £ 2022	Restricted income funds £ 2022	Total this year 2021 £ 2021
Fixed assets			
Tangible assets	23,450	-	19,900
	-	-	-
<i>Total fixed assets</i>	23,450	-	19,900
Current assets			
Stock and work in progress	-	-	-
Debtors	53,050	-	24,023
(Short term) investments	-	-	-
Cash at bank and in hand	268,324		208,392
<i>Total current assets</i>	321,374		272,415
Creditors: amounts falling due within one year	(5,110)	-	(4,050)
<i>Net current assets/(liabilities)</i>	316,264	-	248,265
<i>Total assets less current liabilities</i>	339,714	-	248,265
Creditors: amounts falling due after one year		-	-
<i>Net assets</i>	339,714		248,265
Funds of the Charity (Note 7)			
Unrestricted funds	339,714		248,265
	-		-
Restricted income funds			
<i>Total funds</i>	339,714		248,265

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1118282

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1118282

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

ACCOUNT FOR THE PERIOD TO 31 DECEMBER 2022

	2022	2021
Income	£	£
Donation	137,520	135,260
Rental Income	500	500
Gift Aid	51,150	33,815
Other income	3,820	4,520
	<u>192,990</u>	<u>174,095</u>
Expenditure		
Pastoral expenses	24,000	18,000
Honararium	3,500	2,200
Mortgage	12,000	12,000
Utilities	3,564	4,852
Telephone and Broadband	1,020	902
TV licence	154	154
Welfare	3,563	2,740
Equipment	1,168	2,550
Ministry event	13,428	11,100
Insurance	888	1,081
Car maintenance and travel	4,980	5,230
Other supporting ministries	12,530	13,560
Building repairs and maintenance	6,750	4,620
Stationery/postage	401	368
Professional fees	3,000	3,000
Mission- AOG	408	1,496
	<u>91,354</u>	<u>83,853</u>
Surplus for the period	<u>101,636</u>	<u>90,242</u>
	91,354	83,853

EMMANUEL ASSEMBLIES OF GOD

England & Wales - Charity number 1131964

Accounts



Emmanuel Assemblies of God (EMAG)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2021

Registered Charity No: 1131964

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LEGAL AND ADMINISTRATIVE INFORMATION

Pastor/Rev. Minister:	Pastor Emmanuel Katakylie Ampofo
Management & Trustees:	Judith Wright Victoria Bernasko Samuel Addo Amankwah Mavis Wright
Registered Office:	122 Garnet Road Leeds LS11 2JY
Charity Number:	1131964
Accountants:	Jacob Manu & Co Chartered Certified Accountant Boardman House 64 Broadway Stratford London E15 1NT
Bankers:	Barclays Bank

REPORT OF THE TRUSTEES

The Trustees present the Annual Report and financial statements of Emmanuel Assemblies of God for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity/company. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Governing Document

The objects and powers of the Charity were established in the Constitution of the church and the church is governed by it. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The method of appointment of the Church Council is also set out in the Church Constitution.

Induction and Training

Trustees, as part of their induction and training, go through series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The Board of Trustees manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment are in good condition and safe for use;
- Competence based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults' protection;
- Health and safety risks

AIMS AND PURPOSE/OBJECTIVES

The Emmanuel Assemblies of God was set up to, among others; advance the Christian faith by providing an enabling environment for worshipping God, sharing and demonstrating the Love of God to every person in every way possible, baptising and teaching the saints the WORD OF GOD from the Bible.

The principal activities of the church include:

- 1 . To proclaim the Gospel of the Kingdom of God through activities such as regular Sunday meetings and weekly activities, conferences, ministerial training and seminars.
- 2 . To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the needs of the community.
- 3 . Worship services which are opened to the public – during these services we encourage personal growth by developing and empowering people through preaching and teaching of the Gospel of Jesus Christ; by motivating people through seminars and conferences.
- 4 . To develop strong society by encouraging and building strong family relationship through seminars/conferences and family friendly activities.
- 5 . To evangelize, telling people about the love of Christ by the use of the media, tracts and other educative materials.
- 6 . To undertake general charitable activities – such as providing aid for the needy.

PURPOSE AND PRINCIPAL ACTIVITIES

The EMMANUEL ASSEMBLIES OF GOD is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups that live within our church and the community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care.
- Missionary and outreach work.
- Education and training

A summary of the result of the Emmanuel Assemblies of God's activities during the period is given in the Statement of Financial Activities on page 16. The total income of the charity amounted to £174,095. The income was spent to carry out the objectives of the Church. Undoubtedly, the national lockdown in England in 2021 did impact the activities and income of the church. The coronavirus pandemic (COVID-19) did affect the organization in several ways.

Financial Review

The book values of the assets held at the year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, in its opinion, adequate assets are available to fulfil the obligations of the charity. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was £174,095. of which £83,853 was spent to promote the Christian ministry and charitable activities.

Reserves Policy

The Trustees have identified the need for reserves to be held as developing a reserves policy will assist in strategic planning such as in considering how new projects or future activities will be funded. To ensure sustainability and continuity of funding future activities, the trustees plan to have unrestricted funds to cover at least 3 months of unrestricted payments. This policy will be reviewed regularly to meet the charitable needs of the Church. A review of this policy brought to light the need to have reserves to cover more than 6 months of unrestricted payments (this decision was as a result of the COVID-19 when there was a national lockdown for more than 6 months). Steps are being taken by

trustees to ensure the church holds reserves to cover at least 6 months of unrestricted payments once things get back to normal.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximise returns whilst adopting a conservative approach.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are made in the form of cash gifts to needy people in the community and to members who find themselves in some form of financial difficulty.

Volunteers

It is worth noting that without the selflessness, hardwork and dedication of our volunteers we couldn't have achieved our aims and objectives. The volunteers at EMAG contribute greatly to the running of the church and enables it to fulfil its objectives. We would therefore like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

Emmanuel Assemblies Of God continues to offer a range of services during the week and over the course of the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of worship that is refreshing, reflective and at the same time vibrant and lively through the praise and worship; vibrant and reflective music; and preaching and teaching of the word of God. Evening prayer services are held weekly and this provide opportunities for people to communicate with God on a more personal basis.

We are excited to see several families join our church, and we are very happy to see them enjoy the welcoming environment and the fellowship shared by all; and to integrate better in the community. Everyone is welcome to attend our regular services.

THE PANDEMIC (COVID-19)

The year 2021 undoubtedly has been devastating for many individuals, families, organisations, and the nations due to the COVID-19 pandemic. Most services/activities were suspended, and we tried to find safer ways of reaching out to the community. Online services became a priority – we delivered most of our activities via the internet. As on all activities, the current pandemic Covid-19 has certainly had its negative impact on the activities of our charity. Nevertheless, we did not experience consequences beyond our control. We managed to sail through the financial through rough waters thanks to the faithfulness of our members who kept on with their support even while locked away at home. The church has since resumed it activities, adapting to the new normality of the times

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it:
 - Uses its charitable funds and assets wisely to further its charitable aims
 - Does not do anything to put its property, funds, assets or reputation at risk
 - Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and

b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Trustee

Date: 10/08/2022

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

We have examined the financial statements on pages 16 to 18 for the year ended 31 December 2021 which comprises the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date: 10/08/2022
Jacob Manu & Co
Chartered Certified Accountants
1 Mark Street, Stratford, London, E15 4GY

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31
DECEMBER 2021**

	Unrestricted funds £	Restricted income funds £	Total this year 2021 £	Total last year 2020 £
Incoming resources (Note 3)				
Voluntary Income	135,260	-	135,260	102,735
	-		-	-
Other Income	34,315		34,615	23,958
Special Donations	4,520		4,520	3,385
	-	-	-	-
<i>Total incoming resources</i>	174,095		174,095	130,078
Resources expended				
Cost of Activities	80,853	-	80,853	77,702
	-	-	-	
	-	-	-	-
Governance costs	3,000	-	3,000	2,800
Other resources expended	-	-	-	-
<i>Total resources expended</i>	83,853		83,853	80,202
<i>Net incoming/(outgoing) resources before transfers</i>	90,242		90,242	49,876
Gross transfers between funds	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>				
Other recognised gains/(losses)				
Gains and losses on investment assets	-	-	-	-
<i>Net movement in funds</i>	90,242		90,242	49,876
Total funds brought forward	158,023		158,023	108,147
Total funds carried forward	248,265		248,265	158,023

BALANCE SHEET AS AT 31 DECEMBER 2021

	Unrestricted funds £ 2021	Restricted income funds £ 2021	Total this year 2021 £ 2021	Total last year 2020 £ 2020
Fixed assets				
Tangible assets	19,900	-	19,900	9,709
	-	-	-	-
<i>Total fixed assets</i>	19,900	-	19,900	9,709
Current assets				
Stock and work in progress	-	-	-	-
Debtors	24,023	-	24,023	-
(Short term) investments	-	-	-	-
Cash at bank and in hand	208,392		208,392	151,819
<i>Total current assets</i>	272,415		232,415	151,819
Creditors: amounts falling due within one year	(4,050)	-	(24,050)	(3,500)
<i>Net current assets/(liabilities)</i>	228,365	-	228,365	148,319
<i>Total assets less current liabilities</i>	248,265	-	248,265	158,028
Creditors: amounts falling due after one year		-	-	-
<i>Net assets</i>	248,265		248,265	158,028
Funds of the Charity (Note 7)				
Unrestricted funds	248,265		248,265	158,028
	-		-	-
Restricted income funds				
<i>Total funds</i>	248,265		248,265	158,028

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1118282

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1118282

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

EMMANUEL ASSEMBLIES OF GOD (EMAG)

ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

Income	2021	2020
	£	£
Tithes and offering	135,260	102,735
Rental Income	500	500
Gift Aid	33,815	23,458
Other income	4,520	3,385
	<hr/>	<hr/>
	174,095	130,078
 Expenditure		
Pastoral expenses	18,000	18,000
Honararium	2,200	1,900
Rent/Hall hire	12,000	12,000
Utilities	4,852	3,905
Telephone and Broadband	902	817
TV licence	154	154
Welfare	2,740	1,000
Equipment	2,550	5,500
Ministry events	11,100	10,150
Insurance	1,081	1,081
Car maintenance and Travel	5,230	6,799
Other support ministries	13,560	12,700
Building Repair and Maintenance	4,620	2,000
Stationery/postage	368	200
Professional fees	3,000	2,500
Mission- AOG	1,496	1,496
	<hr/>	<hr/>
	83,853	80,202
 Surplus for the period	 <hr/>	 <hr/>
	90,242	49,876

EMMANUEL ASSEMBLIES OF GOD

England & Wales - Charity number 1131964

Accounts



Emmanuel Assemblies of God (EMAG)

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2020

Registered Charity No: 1131964

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Report of the Trustees	4
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Statement of financial activities	16
Balance sheet	17
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LEGAL AND ADMINISTRATIVE INFORMATION

Pastor/Rev. Minister:	Pastor Emmanuel Katakylie Ampofo
Management & Trustees:	Judith Wright Victoria Bernasko Samuel Addo Amankwah Mavis Wright
Registered Office:	122 Garnet Road Leeds LS11 2JY
Charity Number:	1131964
Accountants:	Jacob Manu & Co Chartered Certified Accountant Boardman House 64 Broadway Stratford London E15 1NT
Bankers:	Barclays Bank

REPORT OF THE TRUSTEES

The Trustees present the Annual Report and financial statements of Emmanuel Assemblies of God for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the Annual Report and Financial Statements of the charity/company. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status and Governing Document

The objects and powers of the Charity were established in the Constitution of the church and the church is governed by it. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees who held office during the financial year and at the date of this report are set out on page 3. The Trustees are elected by the church in accordance with the rules set out in the Constitution. The method of appointment of the Church Council is also set out in the Church Constitution.

Induction and Training

Trustees, as part of their induction and training, go through series of training where they are briefed on their legal obligations and the Charity Commission's guidance on public benefit. The objects and aims of the church are explained. Trustees and volunteers are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The Board of Trustees manages the affairs of the church. The Board and the Church Council work cooperatively with the Reverend Minister and are responsible for making decisions on all matters of general concern and importance to the church.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have a risk management strategy which comprises:

- regular financial review to ensure the continuity of charitable activities;
- ensuring all equipment are in good condition and safe for use;
- Competence based training for volunteers and trustees;
- liability insurance;
- Monitoring of new legislative requirements;
- Policies and procedures for children and vulnerable adults' protection;
- Health and safety risks

AIMS AND PURPOSE/OBJECTIVES

The Emmanuel Assemblies of God was set up to, among others; advance the Christian faith by providing an enabling environment for worshipping God, sharing and demonstrating the Love of God to every person in every way possible, baptising and teaching the saints the WORD OF GOD from the Bible.

The principal activities of the church include:

1. To proclaim the Gospel of the Kingdom of God through activities such as regular Sunday meetings and weekly activities, conferences, ministerial training and seminars.
2. To provide education and training for good life and community service and to share and demonstrate God's love by ministering to the needs of the community.
3. Worship services which are opened to the public – during these services we encourage personal growth by developing and empowering people through preaching and teaching of the Gospel of Jesus Christ; by motivating people through seminars and conferences.
4. To develop strong society by encouraging and building strong family relationship through seminars/conferences and family friendly activities.
5. To evangelize, telling people about the love of Christ by the use of the media, tracts and other educative materials.
6. To undertake general charitable activities – such as providing aid for the needy.

PURPOSE AND PRINCIPAL ACTIVITIES

The EMMANUEL ASSEMBLIES OF GOD is committed to enabling as many people as possible to worship at our church and to become part of our community. The trustees and the church council maintain an overview of worship throughout the community and constantly seek ideas on how our services can involve the diverse population and groups that live within our church and the community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Board of Trustees has considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our church community through:

- Worship and Prayer, learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care.
- Missionary and outreach work.
- Education and training

A summary of the result of the Emmanuel Assemblies of God activities during the period is given in the Statement of Financial Activities on page 16. Total income of the charity amounted to £130,078. The income was spent to carry out the objectives of the Church. Undoubtedly, the national lockdown in England in 2020 did impact the activities and income of the church. The coronavirus pandemic (COVID-19) did affect the organisation in several ways.

Financial Review

The book values of the assets held at the year-end are, in the opinion of the Board of Trustees, as stated in the financial statements. Also, in its opinion, adequate assets are available to fulfil the obligations of the charity. Our principal source of funds comes from the generous donations of committed members through Tithes and Offerings. Total income was £130,078. of which £80,202 was spent to promote the Christian ministry and charitable activities. This year's income was hugely impacted by all the economic and social factors that came with the lockdown due to COVID-19 (Coronavirus).

Reserves Policy

The Trustees have identified the need for reserves to be held as developing a reserves policy will assist in strategic planning such as in considering how new projects or future activities will be funded. To ensure sustainability and continuity of funding future activities, the trustees plan to have unrestricted funds to cover at least 3 months of unrestricted payments. This policy will be reviewed regularly to meet the charitable needs of the Church. A review of this policy brought to light the need to have

reserves to cover more than 6 months of unrestricted payments (this decision was as a result of the COVID-19 when there was a national lockdown for more than 6 months). Steps are being taken by trustees to ensure the church holds reserves to cover at least 6 months of unrestricted payments once things get back to normal.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. The charity's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximise returns whilst adopting a conservative approach.

Grant Making Policy

As part of our charitable objectives of providing aid to the needy, grants are made in the form of cash gifts to needy people in the community and to members who find themselves in some form of financial difficulty.

Volunteers

It is worth noting that without the selflessness, hardwork and dedication of our volunteers we couldn't have achieved our aims and objectives. The volunteers at EMAG contribute greatly to the running of the church and enables it to fulfil its objectives. We would therefore like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

Emmanuel Assemblies Of God continues to offer a range of services during the week and over the course of the year. The church and the community find these services beneficial and spiritually fulfilling. For instance, Sunday services continue to provide an environment of worship that is refreshing, reflective and at the same time vibrant and lively through the praise and worship; vibrant and reflective music; and preaching and teaching of the word of God. Evening prayer services are held weekly and this provide opportunities for people to communicate with God on a more personal basis.

We are excited to see several families join our church, and we are very happy to see them enjoy the welcoming environment and the fellowship shared by all; and to integrate better in the community. Everyone is welcome to attend our regular services.

THE PANDEMIC (COVID-19)

The year 2020 undoubtedly has been devastating for many individuals, families, organisations, and the nations due to the COVID-19 pandemic. Most services/activities were suspended, and we tried to find safer ways of reaching out to the community. Online services became a priority – we delivered most of our activities via the internet. As on all activities, the current pandemic Covid-19 has certainly had its negative impact on the activities of our charity. Nevertheless, we did not experience consequences beyond our control. We managed to sail through the financial through rough waters thanks to the faithfulness of our members who kept on with their support even while locked away at home. The church has since resumed it activities, adapting to the new normality of the times

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Commission requires the directors, 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 at the year end, of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Prepare trustees annual reports and submitting annual returns forms and accounts
- Comply with the rules of the charity as set out in the governing document
- Ensure the charity is run carefully, by making sure it:
 - Uses its charitable funds and assets wisely to further its charitable aims
 - Does not do anything to put its property, funds, assets or reputation at risk
 - Takes appropriate care and advice when investing or borrowing money.

INDEPENDENT EXAMINER

Jacob Manu & Co has expressed their willingness to continue in service and a resolution on this would be put to the Board of Trustees at the forth-coming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the Church's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Church's Independent Examiners are aware of that information.

By order of the Board of Trustees

.....
Trustee

Date: 07/04/2022

INDEPENDENT EXAMINERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

We have examined the financial statements on pages 16 to 18 for the year ended 31 December 2020 which comprises the statement of financial activities. The financial statement has been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of a general opinion that an audit is not required in accordance with Section 43(2) of the 1993 Act, and have opted for an independent examination instead.

Respective responsibilities of trustees and independent examiners

The Trustees have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.

We report to you whether the financial statements have properly been prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition, we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

Our examination was carried out in accordance with the General Directions provided by the Charity Commission. The examination includes a review of the books and documents and other accounting records kept by the charity and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Section 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

..... Date: 07/04/2022
Jacob Manu & Co
Chartered Certified Accountants
1 Mark Street, Stratford, London, E15 4GY

**STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31
DECEMBER 2020**

	Unrestricted funds £	Restricted income funds £	Total this year 2020 £	Total last year 2019 £
Incoming resources (Note 3)				
Voluntary Income	102,735	-	102,735	134,437
	-		-	-
Other Income	23,958		23,958	17,662
Special Donations	3,385		3,385	35,753
	-	-	-	-
<i>Total incoming resources</i>	130,078		130,078	187,852
Resources expended				
Cost of Activities	77,702	-	77,702	101,340
	-	-	-	
	-	-	-	-
Governance costs	2,800	-	2,800	0
Other resources expended	-	-	-	-
<i>Total resources expended</i>	80,202		80,202	101,340
<i>Net incoming/(outgoing) resources before transfers</i>	49,876		49,876	86,512
Gross transfers between funds	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>				
Other recognised gains/(losses)				
Gains and losses on investment assets	-	-	-	-
<i>Net movement in funds</i>	49,876		49,876	86,512
Total funds brought forward	108,147		108,147	21,635
Total funds carried forward	158,028		158,023	108,147

BALANCE SHEET AS AT 31 DECEMBER 2020

	Unrestricted funds £ 2020	Restricted income funds £ 2020	Total this year 2020 £ 2020	Total last year 2019 £ 2019
Fixed assets				
Tangible assets	9,709	-	9,708	9,709
	-	-	-	-
<i>Total fixed assets</i>	9,709	-	9,709	9,709
Current assets				
Stock and work in progress	-	-	-	-
Debtors	-	-	-	-
(Short term) investments	-	-	-	-
Cash at bank and in hand	151,819		151,819	98,788
<i>Total current assets</i>	151,819		151,819	98,788
Creditors: amounts falling due within one year	(3,500)	-	(3,500)	(350)
<i>Net current assets/(liabilities)</i>	148,319	-	148,319	98,438
<i>Total assets less current liabilities</i>	158,028	-	158,028	108,147
Creditors: amounts falling due after one year		-	-	-
<i>Net assets</i>	158,028		158,028	108,147
Funds of the Charity (Note 7)				
Unrestricted funds	158,028		158,028	108,147
	-		-	-
Restricted income funds				
<i>Total funds</i>	158,028		158,028	108,147

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 1118282

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted are set out below: -

2 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in January 2005.

3 INCOMING RESOURCES

Voluntary income includes grants that provide core funding or are of general nature are recognized in full in the Statement of Financial Activities in the year in which they are receivable, except when the donors specify that the grant given must be used in future accounting period, the income is deferred until those periods.

Incoming resources from charitable activities include income received under contract or where entitlement to grant funding is subject to specific conditions to deliver and is recognized whereas the service is provided.

Other income is accounted for on a cash basis.

4 RESOURCES EXPENDED

Expenditure is recognized when the liability is incurred.

- Cost of generating funds are those incurred in attracting voluntary income
- Charitable activities include expenditure associated with delivery of services and include both direct costs and support costs relating to each particular service
- Governance costs include the costs of charity, including strategic planning for its future development, independent examination, any legal advice and all costs of complying with the constitutional and statutory requirements, such as costs of Trustees and the preparation of statutory accounts.
- Support costs include overhead and other costs not directly attributable to a particular function and apportioned over the relevant activity on the basis of management estimates consistence with use of the resources e.g., staff cost by time spent, property costs by floor space and other costs by their usage.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 1118282

5 TAXATION

The organization is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

6 TANGIBLE NON-CURRENT ASSETS

The organization's non-current assets include musical instruments, and they are depreciated on straight line basis

7 FUND ACCOUNTING

Unrestricted funds are grants, donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for specific purposes as laid down by the donor. Expenditure, which meets this criterion, is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purpose or relate to grants given specifically for the purchase of assets where the use is not restricted. The aim and use of each of the designated fund is set out in the notes to the financial statements.

EMMANUEL ASSEMBLIES OF GOD (EMAG)**ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
Income	£	£
Tithes and offering	102,735	134,437
Rental Income	500	600
Gift Aid	23,458	17,062
Other income	3,385	35,753
	<hr/>	<hr/>
	130,078	187,852
Expenditure		
Pastoral expenses	18,000	18,000
Honorarium	1,900	3,100
Rent/Hall hire	12,000	18,000
Utilities	3,905	3,904
Telephone and Broadband	817	891
TV licence	154	154
Welfare	1,000	2,830
Equipment	5,500	6,000
Ministry events	10,150	17,140
Insurance	1,081	3,097
Car maintenance and Travel	6,799	6,298
Other support ministries	12,700	18,350
Building Repair and Maintenance	2,000	4,500
Stationery/postage	200	280
Professional fees	2,500	0
Mission- AOG	1,496	408
	<hr/>	<hr/>
	80,202	101,340
	<hr/>	<hr/>
Surplus for the period	49,876	86,512