

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Financial Statements

and

Trustees' Report

for the year ended 30 June 2025

Index to the Financial Statements
for the year ended 30 June 2025

	Page
Index to the Financial Statements	2
Charitable company Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Statement of Cash Flows	10
Accounting Policies	11 - 12
Notes to the Accounts	13 - 17
 The following pages do not form part of the statutory accounts.	
Appendix 1 - Tamil Church Restricted Funds	18

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Charitable company Information for the year ended 30 June 2025

Status:	Immaanuveel is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.
Charity name:	Immaanuveel
Company registration number:	7027521 (England & Wales)
Charity registration number:	1132782
Registered office:	66 Marlands Road Ilford Essex IG5 0JJ
Operations address:	66 Marlands Road Ilford Essex IG5 0JJ
Trustees who held office during the year:	S R Solomon M Johnson D Duraipandian
Chair: Secretary:	S R Solomon P N Nathan
Independent Examiner:	Anthony Armstrong FCA Armstrong & Co <i>Chartered Accountants & Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	Reliance Bank Ltd Faith House 23-24 Lovat Lane London EC3R 8EB

**Trustees' Report, incorporating the Directors' Report
for the year ended 30 June 2025**

The Trustees of Immaanuveel present their report together with the financial statements for the year ended 30 June 2025.

Aims of the Church

The main charitable objects of Immaanuveel are to provide opportunities for worship and pastoral care to Tamil speaking Christian immigrants; the presentation of Christianity to Tamil speaking Hindus and to help children of immigrants grow up to be Asian, British and Christian.

Structure, Governance and Management**Governing Document**

Immaanuveel is a company limited by guarantee, incorporated on 23 September 2009 and registered as a charity on 18 November 2009. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

The Freehold property at 8 Berkeley Road is owned by custodian trustees on behalf of Immaanuveel Limited.

Treasurers and accounting procedures

Our honorary treasurers are D Duraipandian and Sam Karunyanesan.

Review and Report of the year

The results for the period and the financial positions of the charity are presented on page 8 of the financial statement.

During the financial year, although the Sunday offerings decreased by 13%, income from the regular envelope scheme income has increased by 15%, and the regular income via stewardship increased by 108%. As a result, the overall income of the charity has increased by 40%.

Expenditure for the year has decreased by 6% compared to the previous year and as a result the charity made a surplus income of £34,248 for the financial year compared to deficit of £6,889 last year.

In addition to this, members contributed £172,863 towards the building fund and refurbishment works. This has been capitalised as part of the building purchase cost.

During the year, by God's grace, the charity completed the purchase of the new church building for the cost of £921,835 and spent a further £128,429 on building works. These costs have been capitalised under the building cost in the balance sheet. We truly recognise this as a significant milestone and a testimony to God's provision and faithfulness.

We thank God for the members for their continued generosity.

The church continued its activities and ministries, primarily serving the Tamil -speaking communities from India and Sri Lanka.

The work among the young people has continued to be a blessing, and it is truly encouraging to see them growing in their faith.

We also thank God for both paid and unpaid workers for their tireless work in meeting the emotional and physical needs of individuals and their families.

We look forward to continuing to serve and bless our community in the coming year. It has been a great joy to serve the people in the past, and we eagerly anticipate doing the same in the year ahead.

Post Balance Sheet Event

The charity continued the refurbishment works which were completed in September. In the same month, the church moved into the new building and held its first inauguration service.

The church is now fully functioning in the new building, with all worship services and activities taking place there.

We thank God for His grace and faithfulness in enabling the charity to have its own church building after 42 years since its establishment. This stands as a testimony to His promises and enduring love.

**Trustees' Report, incorporating the Directors' Report
for the year ended 30 June 2025**

Risk assessment and management

The church continues to hold services and activities at St Pauls Burges Road, and all health and safety relating to the building are managed by St Paul's church.

The church follows its own safeguarding guidance and policies, which are overseen by trained volunteers.

Public Benefit

Immaanuveel benefits the public by way of: regular worship that is open to all, the provision of sacred space for personal prayer and contemplation, pastoral work (including the visiting of the sick and the bereaved), teaching Christianity through sermons, courses and small groups, taking school assemblies, promoting the whole mission of the church through its assistance to older people, parents and children, and supporting charities in the UK and overseas.

Financial Review**Results for the year**

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net income for the year of £198,819 and reserves of £1,216,267.

Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

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

The financial statements were approved by the Board of Trustees on 23 April 2026 and signed on its behalf by:



S R Solomon
Trustee

Statement of Trustees' Responsibilities
for the year ended 30 June 2025

The trustees (who are the directors of Immaanuveel for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Immaanuveel

I report on the accounts of Immaanuveel for the period from 1 July 2024 to 30 June 2025, which are set out on pages 8 to 17.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the Charities Act) and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 6, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 Act, or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination, or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Armstrong

**Anthony Armstrong FCA, Independent Examiner
of Armstrong & Co**
Chartered Accountants & Statutory Auditor

23 April 2026

**4a Printing House Yard
Hackney Road
London E2 7PR**

Statement of Financial Activities

incorporating the income and expenditure account
for the year ended 30 June 2025

		2025			2024
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Notes					
Income from:					
Donations and legacies	3	132,000	181,680	313,680	96,825
Charitable activities	4	5,637	-	5,637	4,864
Investments	5	4,557	-	4,557	8,410
Total income		142,194	181,680	323,874	110,099
Expenditure on:					
Charitable activities	6	107,946	17,109	125,055	120,082
Total expenditure		107,946	17,109	125,055	120,082
Net gains/(losses) on investments	10	-	-	-	20,000
Net income/(expenditure) and movement in funds		34,248	164,571	198,819	10,017
Reconciliation of funds:					
Total funds brought forward	13	693,824	323,624	1,017,448	1,007,431
Total funds carried forward	13	728,072	488,195	1,216,267	1,017,448

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The statement of financial activities incorporates an income and expenditure account.

The accompanying accounting policies and notes form an integral part of these financial statements.

Statement of Financial Position
as at 30 June 2025

	Notes	30 June 2025		30 June 2024	
		£	£	£	£
Fixed assets:					
Tangible assets	9		1,050,383		161
Investments	10		490,000		490,000
Total fixed assets			<u>1,540,383</u>		<u>490,161</u>
Current assets:					
Cash at bank and In hand		<u>22,086</u>		<u>528,489</u>	
Total current assets		<u>22,086</u>		<u>528,489</u>	
Creditors: amounts falling due within one year	11	<u>96,202</u>		<u>1,202</u>	
Net current assets/(liabilities)			(74,116)		527,287
Total assets less current liabilities			<u>1,466,267</u>		<u>1,017,448</u>
Creditors: amounts falling due after more than one year	12		250,000		-
Total net assets			<u>1,216,267</u>		<u>1,017,448</u>
The funds of the charity:					
Restricted income funds	16		488,195		323,624
Unrestricted funds	13		363,752		329,504
Revaluation reserve			364,320		364,320
Total charity funds	19		<u>1,216,267</u>		<u>1,017,448</u>

The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 23 April 2026 and signed on its behalf by:



S R Solomon
Trustee

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows
for the year ended 30 June 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	1	194,304	(18,336)
Cash flows from investing activities:			
Dividends, interest and rents from investments		4,557	8,410
Purchase of property, plant and equipment		(1,050,264)	-
Net cash provided by/(used in) investing activities		(1,045,707)	8,410
Cash flows from financing activities:			
Cash inflows from new borrowing		345,000	-
Net cash provided by/(used in) financing activities		345,000	-
Change in cash and cash equivalents in the reporting period		(506,403)	(9,926)
Cash and cash equivalents at the beginning of the reporting period	2	528,489	538,415
Cash and cash equivalents at the end of the reporting period	2	22,086	528,489

Notes to the Cash Flow Statement

	2025 £	2024 £
1) Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	198,819	10,017
Adjustments for:		
Depreciation charges	42	57
(Gains)/losses on investments	-	(20,000)
Dividends, interest and rents from investments	(4,557)	(8,410)
Increase/(decrease) in creditors	(1)	-
Net cash provided by/(used in) operating activities	194,304	(18,336)
2) Analysis of cash and cash equivalents		
Cash in hand	22,086	528,489
Total cash and cash equivalents	22,086	528,489

Accounting Policies**for the year ended 30 June 2025**

Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.
b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
c) the Companies Act 2006.
d) the Charities Act 2011.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue to operate and accordingly the accounts have been prepared on a going concern basis.

Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

The income from trading activities include rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs in fulfilling the charity's principal objects, as outlined in the Report of the charity. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Accounting Policies**for the year ended 30 June 2025**

Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture & fixtures	- 25% WDV
Investment property	- No depreciation on investment property

Fixed Assets Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

Notes to the Accounts

for the year ended 30 June 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net incoming resources

Net incoming resources are stated after charging:

Independent Examiner's fees - reporting service

Depreciation - owned assets

	2025	2024
	£	£
Independent Examiner's fees - reporting service	1,200	1,200
Depreciation - owned assets	42	57
	<u>-</u>	<u>-</u>

Trustees' emoluments

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Offerings	27,517	-	27,517	31,765
Envelope scheme	31,307	-	31,307	27,258
Stewardship (primary gift)	73,151	-	73,151	35,170
Donations	25	8,817	8,842	2,632
Donations - Building fund	-	172,863	172,863	-
	<u>132,000</u>	<u>181,680</u>	<u>313,680</u>	<u>96,825</u>

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Special offerings	5,518	-	5,518	1,640
Sunday school	108	-	108	3,224
Outings & refreshments	11	-	11	-
	<u>5,637</u>	<u>-</u>	<u>5,637</u>	<u>4,864</u>

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Interest earned	4,557	-	4,557	8,410
	<u>4,557</u>	<u>-</u>	<u>4,557</u>	<u>8,410</u>

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Stipends	40,656	-	40,656	30,549
Special fellowship activities	14,340	-	14,340	21,862
Donations & gifts	1,000	17,109	18,109	6,476
Evangelism	-	-	-	439
Sunday school & outreach activities	588	-	588	277
Bible school & training	853	-	853	561
Outing & refreshments	1,042	-	1,042	2,987
Youth activities	1,669	-	1,669	833
Special Events	1,467	-	1,467	-
Premises & other running costs	28,414	-	28,414	38,846
Depreciation	42	-	42	57
Support costs (see note 7 below)	17,875	-	17,875	17,195
	<u>107,946</u>	<u>17,109</u>	<u>125,055</u>	<u>120,082</u>

Notes to the Accounts**for the year ended 30 June 2025**

7 Support costs	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Motor & travelling expenses	3,055	-	3,055	9,371
Telephone	713	-	713	317
Administrative charges	8,566	-	8,566	6,307
Independent examiner's fees	1,200	-	1,200	1,200
Mortgage interest	4,341	-	4,341	-
	<u>17,875</u>	<u>-</u>	<u>17,875</u>	<u>17,195</u>

8 Remuneration of the Leadership Team	2025	2024
Members of the Leadership Team received stipends during the year as follows:	£	£
Stipends:		
Salaries (Including Ni contributions and pensions)	40,656	30,549
	<u>40,656</u>	<u>30,549</u>

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 30 June 2025 nor to

Employees paid in excess of £60,000 during the current year and previous year:

	<u>None</u>	<u>None</u>
--	-------------	-------------

9 Tangible fixed assets	Land & buildings	Furniture & fixtures	Total
	£	£	£
Cost			
As at 1 July 2024	-	11,058	11,058
Additions	1,050,264	-	1,050,264
As at 30 June 2025	<u>1,050,264</u>	<u>11,058</u>	<u>1,061,322</u>
Depreciation			
As at 1 July 2024	-	10,897	10,897
Charge for the year	-	42	42
As at 30 June 2025	<u>-</u>	<u>10,939</u>	<u>10,939</u>
Net book value			
As at 30 June 2025	<u>1,050,264</u>	<u>119</u>	<u>1,050,383</u>
As at 30 June 2024	<u>-</u>	<u>161</u>	<u>161</u>

Land & buildings figure includes purchase of new church building for £921,835 and further £128,429 spent on building works.

Notes to the Accounts
for the year ended 30 June 2025

10 Investments	Investment property £	Total £
Market value		
As at 1 July 2024	490,000	490,000
As at 30 June 2025	<u>490,000</u>	<u>490,000</u>

Investment property	The investment property is situated in Berkeley Road, London E12. It was transferred from functional fixed assets in May 2014 as it is now used as a rental property to generate investment income. As required by the Charity SORP 2015 (FRS102), as an investment property it was revalued at the balance sheet date on 30 June 2022. The valuation made by the Trustees was based on a professional valuation carried out in November 2024. There are no known restrictions on the ability to realise the investment property, nor on the right to the rental income or the proceeds on any sale.
----------------------------	--

11 Creditors: amounts falling due within one year	2025 £	2024 £
Accruals	1,202	1,202
Short-term loans	95,000	-
	<u>96,202</u>	<u>1,202</u>

12 Creditors: amounts falling due after one year	2025 £	2024 £
Reliance Bank Term loan	250,000	-
	<u>250,000</u>	<u>-</u>

13 The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	323,624	181,680	(17,109)	-	488,195
<u>Unrestricted funds</u>					
Designated funds	-	-	-	229,779	229,779
General funds	329,504	142,194	(107,946)	(229,779)	133,973
Revaluation reserve	364,320	-	-	-	364,320
<i>Total unrestricted funds</i>	<u>693,824</u>	<u>142,194</u>	<u>(107,946)</u>	<u>-</u>	<u>728,072</u>
	<u>1,017,448</u>	<u>323,874</u>	<u>(125,055)</u>	<u>-</u>	<u>1,216,267</u>

14 The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	326,718	2,632	(5,726)	-	323,624
<u>Unrestricted funds</u>					
General funds	336,393	107,467	(114,356)	-	329,504
Revaluation reserve	344,320	-	-	20,000	364,320
<i>Total unrestricted funds</i>	<u>680,713</u>	<u>107,467</u>	<u>(114,356)</u>	<u>20,000</u>	<u>693,824</u>
	<u>1,007,431</u>	<u>110,099</u>	<u>(120,082)</u>	<u>20,000</u>	<u>1,017,448</u>

Notes to the Accounts
for the year ended 30 June 2025

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
15 Designated funds: current year					
Designated Building fund	-	-	-	229,779	229,779
	-	-	-	229,779	229,779

Designated Building fund	The fund represents unrestricted general funds expended on the purchase and refurb of the church building.
---------------------------------	--

	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losse	Closing balance
	£	£	£	£	£
16 Restricted funds: current period					
Building fund	302,622	76,064	-	96,799	475,485
Tamil Church	21,002	105,616	17,109	(96,799)	12,710
	323,624	181,680	17,109	-	488,195

	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losse	Closing balance
	£	£	£	£	£
17 Restricted funds: prior period					
Building fund	302,622	-	-	-	302,622
Tamil Church	24,096	2,632	5,726	-	21,002
	326,718	2,632	5,726	-	323,624

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Building fund	Funds raised towards purchase of new building for the church.
Tamil Church	Various restricted funds. See Appendix 1 for full details.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
18 Transfers between funds					
General to designated	(229,779)	229,779	-	-	-
	(229,779)	229,779	-	-	-

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
19 Net assets attributable to funds: current period					
Tangible fixed assets	835,119	229,779	475,485	-	1,540,383
Current assets	9,377	-	12,710	-	22,087
Current liabilities	(96,203)	-	-	-	(96,203)
Long term liabilities	(250,000)	-	-	-	(250,000)
Net assets represented by funds	498,293	229,779	488,195	-	1,216,267

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
20 Net assets attributable to funds: prior period					
Tangible fixed assets	490,162	-	-	-	490,162
Current assets	204,865	-	323,624	-	528,489
Current liabilities	(1,203)	-	-	-	(1,203)
Net assets represented by funds	693,824	-	323,624	-	1,017,448

Notes to the Accounts
for the year ended 30 June 2025

21 Taxation

The company is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

22 Contingent liabilities

Except as disclosed elsewhere in the Pensions accounting policy note, the charitable company had no material contingent liabilities at 30 June 2025 nor at 30 June 2024.

23 Related parties

There were no disclosable related party transactions during the year.

24 Transactions with trustees

There were no material transactions with the trustees during the year.

25 Gifts in kind and volunteers

During the year the charitable company benefited from unpaid work performed by volunteers.

26 Company status

The company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Appendix 1 - Tamil Church Restricted Funds

for the year ended 30 June 2025

Fund Names	B/fwd	Incoming Resources	Outgoing Resources	Transfers	C/fwd
	1 Jul 24	Total	Total	Total	30 Jun 25
Ministries		-	-		
Indian	4,557	-	-	-	4,557
Individual in need :					
Students' Support Fund	36	-	-	-	36
General fund	437	-	-	-	437
Monthly gift	14,809	2,171	16,609	-	371
Special Fund :					
One-off payment gifts	684	-	500	-	184
Other Church funds:					
Ilford- Nehemiah Mission	480	-	-	-	480
ECF-MP	-	103,445	-	(96,799)	6,646
Total	21,002	105,616	17,109	(96,799)	12,710