

IMMANUEL CHURCH, CHICHESTER

England & Wales · Charity number 1138018

Details

Status Registered

Legal form Previously excepted

Company number [07340000](#)

Registered 2010-09-15

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

Contact

Address 26 Maplehurst Road
Chichester
PO19 6QL

Phone 07973838003

Email admin@immanuelchichester.com

Website www.immanuelchichester.com

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND WORLDWIDE FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF BELIEF IN THE SCHEDULE INCLUDING (BUT NOT BY WAY OF LIMITATION) THE WORSHIP OF GOD, THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL, PASTORAL CARE AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES.(2) TO RELIEVE POVERTY, HARDSHIP, SICKNESS AND DISTRESS IN THE UNITED KINGDOM AND WORLDWIDE BY PROVIDING GRANTS, GOODS OR SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY, HARDSHIP, SICKNESS AND DISTRESS.(3) TO PROMOTE SOCIAL WELFARE WITHIN THE CHICHESTER COMMUNITY BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES AND ACTIVITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE BENEFIT OF RESIDENTS WHO HAVE NEED OF SUCH PROVISION BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: 1. Advancement of the Christian Faith in any part of the World and in particular the arrangement of services and meetings for worship, prayer and the study and teaching of the Bible and the doctrines and principles of the Christian Faith.2. Encouragement and support of the evangelisation of non-Christians and the relief of poverty, hardship and sickness, whether in the UK or abroad.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CHICHESTER
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£144,774	£177,837	-	-
2024-12-31	£161,316	£165,060	-	-
2023-12-31	£150,301	£152,671	-	-
2022-12-31	£133,085	£131,743	-	-
2021-12-31	£125,640	£108,341	-	-

Trustees

Name	Role	Appointed
PETER ERNEST BRADLEY	Chair	2012-03-27
Bethia Nickols		2022-04-24
Christine Bacon		2023-04-16
James Turner		2026-04-19
Justin Osmond		2025-11-12

IMMANUEL CHURCH, CHICHESTER

England & Wales - Charity number 1138018

Accounts

REGISTERED COMPANY NUMBER: 07340000 (England and Wales)
REGISTERED CHARITY NUMBER: 1138018

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2025
for
Immanuel Church, Chichester**

Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Immanuel Church, Chichester

**Contents of the Financial Statements
for the Year Ended 31st December 2025**

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**Report of the Trustees
for the Year Ended 31st December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

The most significant event in the life of the church in 2025 has been the successful appointment of our new minister, Reverend Matthew White, following a rigorous appointment process led by Chichester Diocese and supported by members of the Leader and Trustee teams. As part of this process, the vicarage was given a £13,039 refurbishment. Matt's Induction Service in June was attended by over 120 people and led by Bishop Martin. Since then, Matt has been meeting with members of the congregation and with church leaders in Chichester, as well as preaching and leading services, chairing the Leaders' Team meetings and engaging with students at Chichester University.

Attendance at Sunday services and other church activities continued to flourish during the year, with many church members taking on additional responsibilities during the inter-regnum. Sunday attendance was consistently over 100. Messy Church and inter-generational church services proved popular with young families and the number of children attending Roots and Shoots (under 11s) on Sundays increased greatly. Our range of community activities continued to be popular with people finding help, encouragement and opportunities to make and deepen relationships; these include Parent and Toddler group, Men's Breakfast Club, Chatter Natter midweek groups, Curry Clubs for men and for ladies, Lovely Lunches, Newcomers' Teas and a Walking Group. In addition, the church organised a thriving programme of social events to which church members could invite friends and non-church members. These included: games nights, a quiz night, family fun swims, bonfire/barbecue night, and separate social events for men and ladies; all had a good response.

In addition, the church continued to work in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. After providing free courses to parents at the school's request, the church has run more courses on Parenting Teenagers and the Marriage Course. Immanuel Church is also enrolled in the national programme of Transforming Lives for Good, providing support and encouragement to pupils who teachers have identified as struggling and would benefit from additional help. In September, we increased the number of coaches from 3 to 4. The support provided is hugely welcomed by school staff, pupils and their families.

Immanuel Church, Chichester

Report of the Trustees for the Year Ended 31st December 2025

Achievements and performance (continued)

A new initiative commenced during the summer – Healing on the Streets offers members of the public the opportunity to receive prayer for healing in East Street, Chichester. This is run one Saturday per month, is organised and overseen by Immanuel members and is supported by members of other Chichester churches. Immanuel Church organised a very successful church weekend away in May 2025 at Dalesdown Christian Conference Centre, and a large contingent of the congregation attended the national New Wine Festival at Shepton Mallet in July/August 2025.

As part of pastoral support, the church gave £2,374 to support individuals in unexpected financial need. This year the church gave grants to charities totalling £4,820 including supporting church youth in their faith journeys both overseas, such as the Naomi Hub in Uganda (£2,720), and at home to local missions.

The Leaders' Team now includes Reverend Matthew White (Minister-in-Charge), Reverend James Nickols (Associate Minister), three elected members of the congregation and two co-opted members. Shane Morton is employed as Church Administrator, working 2 days a week. Emma Darbyshire is employed as Children and Youth Worker, working 3 days a week.

Immanuel Church is sad to note the passing of one of its elected leaders, Monica Cooper, who continued to participate fully in the life of the church right up to her death in September 2025, when two special funeral services were led by Revd. Matthew White.

Financial Review

Annual Budget: A faith-based approach to the church budget was used to underpin the long-term vision of the church and associated activities. A detailed annual budget incorporating planned church activities was approved by the Trustees with input from the Leaders. The budget provides for Full Parish Ministry costs to the Diocese, the employment of two key part-time members of staff and the hire of the school hall for Sunday services.

Overview of 2025: The church aims to keep its expenditure broadly in step with its income year by year with regular income covering contractual operating expenditure commitments. During 2025, a deficit of £33,063 was seen at the year-end partly due to an increase in Parish contribution to the Diocese and failure of income to rise with inflation, also the one-off £13,039 cost of refurbishing the vicarage.

Reserves: It is Immanuel Church policy to maintain a minimum balance on general funds which equates to 3 months normal operating costs of running the charity. The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income, offers some guarantee of employment to its employees and provides a cushion against sudden increases in expenditure. The balance of £77,485 in Unrestricted Reserves well exceeds this minimum requirement.

Cash Balance: The year-end bank balance of £56,474 is a significant sum which had accumulated over a number of years mainly through salary savings and thanks to Immanuel Church members for their continued financial giving. The bank balance declined by £30,296 in 2025 due to an operating deficit and use of reserves to refurbish the vicarage. To meet continued levels of operating costs there is a need for significant growth in income (arising both from increased membership and increased giving from existing members). If this growth were not to happen, or took more years to be realised, the cash balance would need to support church finances until such a time that this growth was realised. If projections show that bank balances are falling towards the levels as required by the Reserves Policy, the Leaders and Trustees will review expenditure levels and commitments. As part of prudent financial management, the Trustees and Leaders monitor expenditure and year-end projections on a monthly basis. Also, Trustees monitor the level of Reserve required and review it annually. A deposit account is held with the Monmouthshire Building Society but the charity has no investments or investment policy.

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of regular donations are eligible for the 25% income tax rebate, which is claimed by the church through the Gift Aid scheme.

Immanuel Church, Chichester

Report of the Trustees for the Year Ended 31st December 2025

During 2025, income from donations did not increase, as standing order income from an increase in church membership was negated by a loss of income due to members leaving the church. The church makes it easier to donate using Stripe online payment service, and card payment as an alternative method to cash. From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments; this was not necessary during 2025.

The church is grateful for a grant of £5,000 received from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, the new Healing On the Streets outreach initiative and a parenting course hosted by the church.

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

The financial risks are controlled by (i) recording any minimal cash offerings (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments of over £50 by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In November 2022, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all staff and all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The person appointed as Church Safeguarding Officer works closely with the Minister-in-Charge to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad.

Immanuel Church aims to be an open and welcoming church and publicises its activities on the church's website and social media such as Facebook and Instagram.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies (for example, to assist with the costs of the annual church weekend away).

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits.

Immanuel Church, Chichester

Report of the Trustees for the Year Ended 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church but works in cooperation with parish churches within the city of Chichester and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2025 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2025 the Board consisted of Mr P. Bradley as Chairman, Mrs C. Bacon as Honorary Treasurer and three other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, one of the Senior Leaders serves on both the Leadership Team and the Board of Trustees.

The full-time Minister-in-Charge is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. The church employs a part-time Church Administrator two days a week and a part-time Children and Youth Worker for three days a week.

An Annual General Meeting of members was held in April 2025, at which the Trustees and Leadership Team reviewed progress and discussed future plans. At a General Meeting for members in November the new minister shared thoughts about vision and strategy for the future and led a time of prayer.

Immanuel Church, Chichester

**Report of the Trustees
for the Year Ended 31st December 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

Trustees

Mr P Bradley	Chairman
Mrs C Bacon	
Mr J Allin	resigned 27 th April 2025
Mrs B Nickols	
Rev. Chris Hill	resigned 27 th November 2025
Justin Osmond	co-opted 12 th November 2025

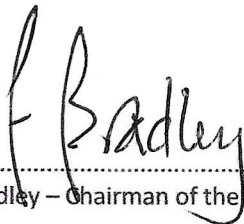
Independent Examiner

Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Raod
Chichester
West Sussex
PO20 7EQ

Bankers

HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees approved by order of the Board of Trustees, as the company directors, on 11th February 2026 and signed on the Board's behalf by:



.....
P Bradley – Chairman of the Board of Trustees

**Independent Examiner's Report to the Trustees of
Immanuel Church, Chichester**

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Date:20 February 2026.....

Immanuel Church, Chichester

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	130,625	-	130,625	145,050
Charitable activities					
Church Activities	3	12,865	-	12,865	15,007
Investment income	4	1,284	-	1,284	1,259
Total		<u>144,774</u>	<u>-</u>	<u>144,774</u>	<u>161,316</u>
EXPENDITURE ON					
Charitable activities					
Church Activities	5	176,888	949	177,837	165,060
Total		<u>176,888</u>	<u>949</u>	<u>177,837</u>	<u>165,060</u>
NET INCOME		(32,114)	(949)	(33,063)	(3,744)
Transfers between funds	12	-	-	-	-
Net movement in funds		<u>(32,114)</u>	<u>(949)</u>	<u>(33,063)</u>	<u>(3,744)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>109,599</u>	<u>2,401</u>	<u>112,000</u>	<u>115,744</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>77,485</u></u>	<u><u>1,452</u></u>	<u><u>78,937</u></u>	<u><u>112,000</u></u>

The notes form part of these financial statements

Immanuel Church, Chichester

**Balance Sheet
31st December 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	5,276	-	5,276	7,365
CURRENT ASSETS					
Debtors	10	18,374	-	18,374	19,016
Cash at bank and in hand		<u>55,022</u>	<u>1,452</u>	<u>56,474</u>	<u>86,770</u>
		73,396	1,452	74,848	105,786
CREDITORS					
Amounts falling due within one year	11	(1,187)	-	(1,187)	(1,151)
		<u>72,209</u>	<u>1,452</u>	<u>73,661</u>	<u>104,635</u>
NET CURRENT ASSETS					
		<u>72,209</u>	<u>1,452</u>	<u>73,661</u>	<u>104,635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>77,485</u>	<u>1,452</u>	<u>78,937</u>	<u>112,000</u>
NET ASSETS					
		<u>77,485</u>	<u>1,452</u>	<u>78,937</u>	<u>112,000</u>
FUNDS					
	12			77,485	109,599
Unrestricted funds				1,452	2,401
Restricted funds				<u>78,937</u>	<u>112,000</u>
TOTAL FUNDS					
				<u>78,937</u>	<u>112,000</u>

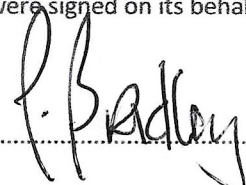
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th February 2026 and were signed on its behalf by:

 P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method used unless the effect of discounting would be immaterial, in which case they would be stated at cost. The Charity has no advanced financial instruments.

Notes to the Financial Statements
for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift Aid giving	95,834	99,179
Gift Aid tax reclaimed	24,033	26,287
Cash and other donations	<u>10,758</u>	<u>19,584</u>
	<u>130,625</u>	<u>145,050</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Church Activities		
Church weekend	4,069	5,272
Outreach and church events	8,108	8,979
Youth activities	<u>688</u>	<u>756</u>
	<u>12,865</u>	<u>15,007</u>

Memorandum:

Analysis of Grants received

	2025	2024
	£	£
Benham Charitable Settlement Trust	<u>5,000</u>	<u>5,000</u>

The church received an unrestricted grant of £5,000 from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, the new Healing on the Streets outreach initiative and a parenting course hosted by the church.

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,284</u>	<u>1,259</u>

Immanuel Church, Chichester

**Notes to the Financial Statements
for the Year Ended 31st December 2025**

5. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Church Activities		
Parish Contribution to Diocese	81,445	77,500
Vicar's expenses and Vicarage	15,726	3,135
School Halls rent	11,193	10,967
Equipment and premises	745	1,236
Depreciation	1,827	1,701
Staff costs	34,151	32,411
Services and Ministry	2,336	1,366
Church Weekend	4,613	5,432
Pastoral care	560	34
Giving and Sharing	2,374	1,626
Special gifts	0	2,362
Discipleship and training	2,056	4,224
Missions	3,220	8,014
Transforming Lives for Good (TLG)	949	999
Youth activities	3,605	2,525
Youth missions	1,600	1,300
Community outreach and church events	4,640	6,199
License and subscriptions	626	600
Website and IT costs	3,845	1,714
Administration and travel	790	141
	<u>176,301</u>	<u>163,486</u>
Support Costs - Governance		
Professional fees	34	34
Independent examination fees	1,050	1,020
Insurance	412	455
Bank charges	40	65
Total Support Costs	<u>1,536</u>	<u>1,574</u>
	<u>177,837</u>	<u>165,060</u>
TOTAL CHARITABLE ACTIVITIES COSTS	<u>177,837</u>	<u>165,060</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent examination fees	1,050	1,020
Depreciation - owned assets	<u>1,827</u>	<u>1,701</u>

Notes to the Financial Statements
for the Year Ended 31st December 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

8. STAFF COSTS

	2025	2024
	£	£
Gross salaries	31,532	29,939
Employers' National Insurance costs	-	-
Pension costs	<u>2,619</u>	<u>2,472</u>
	<u><u>34,151</u></u>	<u><u>32,411</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2025	9,142	8,180	17,322
Additions	586	2,363	2,949
Disposals	<u>(508)</u>	<u>(2,703)</u>	<u>(3,211)</u>
At 31st December 2025	<u>9,220</u>	<u>7,840</u>	<u>17,060</u>
DEPRECIATION			
At 1st January 2025	4,717	5,240	9,957
Charge for year	<u>501</u>	<u>1,326</u>	<u>1,827</u>
At 31st December 2025	<u>5,218</u>	<u>6,566</u>	<u>11,784</u>
NET BOOK VALUE			
At 31st December 2025	<u><u>4,002</u></u>	<u><u>1,274</u></u>	<u><u>5,276</u></u>
At 31st December 2024	<u><u>4,425</u></u>	<u><u>2,940</u></u>	<u><u>7,365</u></u>

Notes to the Financial Statements
for the Year Ended 31st December 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift Aid recoverable	16,798	17,496
Prepayments and Accrued income (School rent)	<u>1,576</u>	<u>1,520</u>
	<u>18,374</u>	<u>19,016</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors (staff pension contributions)	137	131
Accruals and deferred income (Independent examiner's fee)	<u>1,050</u>	<u>1,020</u>
	<u>1,187</u>	<u>1,151</u>

12. FUNDS – Current Year

	At 1.1.25	Incoming resources	Resources expended	Transfers between funds	At 31.12.25
	£	£	£	£	£
Unrestricted funds					
General fund	109,599	144,774	(176,888)	-	77,485
Restricted funds					
Transforming Lives for Good (TLG)	<u>2,401</u>	-	<u>(949)</u>	-	<u>1,452</u>
TOTAL FUNDS	<u>112,000</u>	<u>144,774</u>	<u>(177,837)</u>	-	<u>78,937</u>

Restricted Funds are being held for the Transforming Lives for Good initiative (TLG) offering hope and a future for struggling children.

13. FUNDS – Prior Year

	At 1.1.24	Incoming resources	Resources expended	Transfers between funds	At 31.12.24
	£	£	£	£	£
Unrestricted funds					
General fund	114,059	157,476	(160,736)	(1,200)	109,599
Restricted funds					
Youth missions	289	-	(289)	-	-
Transforming Lives for Good (TLG)	-	3,400	(999)	-	2,401
HEART for the homeless	<u>1,396</u>	<u>440</u>	<u>(3,036)</u>	<u>1,200</u>	-
TOTAL FUNDS	<u>115,744</u>	<u>161,316</u>	<u>(165,060)</u>	-	<u>112,000</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

IMMANUEL CHURCH, CHICHESTER

England & Wales - Charity number 1138018

Accounts

REGISTERED COMPANY NUMBER: 07340000 (England and Wales)
REGISTERED CHARITY NUMBER: 1138018

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2024
for
Immanuel Church, Chichester**

Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Contents of the Financial Statements
for the Year Ended 31st December 2024

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**Report of the Trustees
for the Year Ended 31st December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

Sunday services and other church activities continued to flourish during the year, for example the development of Messy Church and inter-generational church services. Particularly encouraging was a growing range of community activities, with new people getting involved: for example: Parent and Toddler group, Men's Breakfast Club, Chatter Natter midweek group and Curry Clubs for men and for ladies. In addition, the church organised a thriving programme of social events to which church members could invite friends and non-church members. These included: a games night, a skittles evening, a quiz night, family fun swims, bonfire and barbecue night, and separate social events for men and ladies; all have seen a good response.

In addition, the church continued to work in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. After providing free courses to parents at the school's request, the church has run more courses on Parenting Teenagers, Parenting Children course (with invitations to primary schools) and the Marriage Course.

The Morning Prayer group (created at the start of the pandemic) continued daily on Zoom with regular members who found it of great benefit. The church organised a very successful church weekend away in April 2024 at Dalesdown Christian Conference Centre.

As part of pastoral support, the church gave £1,626 to support individuals in unexpected financial need. This year the church gave grants totalling £9,314 including supporting church youth in their faith journeys both overseas and home and also to local missions such as the Chichester HEART for homeless, Pregnancy Options Centre and The Sussex Snowdrop Trust.

After seven years serving as Senior Minister, Reverend Paul Collins resigned on 30th September to take up a new post with the Army. Under the guidance of the Diocese, the church is undertaking a recruitment process for a new Senior Minister. The church is currently in interregnum and is being led by the Leadership Team. This team includes Reverend James Nickols as Associate Minister and four elected members of the congregation. Shane Morton is employed as Church Administrator working 2 days a week. Emma Darbyshire was appointed Children and Youth Worker on 1st January 2024, working 3 days a week. The role of Worship leader is currently carried out by a team of volunteers.

**Report of the Trustees
for the Year Ended 31st December 2024**

Financial Review

Annual Budget: A faith-based approach to the church budget was used to underpin the Vision Statement and associated activities. A detailed annual budget incorporating planned church activities was approved by the Trustees with input from the Leaders. The budget re-iterates the previously agreed policy for the church to increase its payments each year in order to meet its full Parish Ministry Costs to the Diocese by 2025. The appointment of a Children and Youth Worker represented a new financial commitment which is likely to contribute to deficits on the Income and Expenditure account in the medium term.

Overview of 2024: The church continues to keep its expenditure broadly in step with its income year by year with regular income covering regular contractual expenditure commitments. During 2024, a small deficit of £3,744 was seen at the year-end primarily due to increased costs arising from a stepped increase in Parish contribution to the Diocese, the appointment of the Youth Leader and failure of income to rise with inflation.

Reserves: It is Immanuel Church policy to maintain a minimum balance on general funds which equates to 3 months normal operating costs of running the charity. The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income, offers some guarantee of employment to its employees and provides a cushion against sudden increases in expenditure. The balance of £109,599 in Unrestricted Reserves well exceeds this minimum requirement.

Cash Balance: The year-end bank balance of £86,770 is a significant sum. This has arisen over a number of years mainly through savings from the vacant Youth Worker post and thanks to Immanuel Church members for their continued financial giving. Consideration has been given to how this money is to be used (see other parts of this report for examples of church activities and giving). However, increases in Parish Ministry Costs payable to the Diocese and the appointment of a Children and Youth Worker may result in pressure on the budgets in the coming year. To meet this increased financial burden there is a need for significant growth in income (arising both from increased membership and increased giving from existing members). If this growth were not to happen, or took more years to be realised, the cash balance would need to support church finances until such a time that this growth was realised. If projections show that bank balances are falling towards the levels as required by the Reserves Policy, the Leaders and Trustees will review expenditure levels and commitments. As part of prudent financial management, the Trustees and Leaders monitor expenditure and year-end projections on a monthly basis. Also, Trustees monitor the level of Reserve required and review it annually. A deposit account is held with the Monmouthshire Building Society but the charity has no investments or investment policy.

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of regular donations are eligible for the 25% income tax rebate, which is claimed by the church through the Gift Aid scheme.

During 2024, income from donations did not increase, as standing order income from an increase in church membership was negated by a loss of income due to members leaving the church. The church makes it easier to donate using Stripe online payment service, and card payment as an alternative method to cash. From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments; this was not necessary during 2024.

The church is grateful for a grant of £5,000 received from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, Leaders' and Trustees attendance at the New Wine Leaders Conference and marriage and parenting courses hosted by the church.

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

**Report of the Trustees
for the Year Ended 31st December 2024**

The financial risks are controlled by (i) recording any minimal cash offerings (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments of over £50 by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In November 2022, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all staff and all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The person appointed as Church Safeguarding Officer works closely with the Senior Minister to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad.

Immanuel Church aims to be an open and welcoming church and publicises its activities on the church's website and social media such as Facebook and Instagram.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies (for example, to assist with the costs of the annual church weekend away).

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church but works in cooperation with parish churches within the city of Chichester and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

**Report of the Trustees
for the Year Ended 31st December 2024**

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2024 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2024 the Board consisted of Mr P. Bradley as Chairman, and four other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, one of the Senior Leaders serves on both the Leadership Team and the Board of Trustees.

The full-time Senior Minister of the Church is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. The church employs a part-time Church Administrator two days a week and a part-time Children and Youth Worker for three days a week was appointed on 1st January 2024.

An Annual General Meeting of members was held in April 2024, at which the Trustees and Leadership Team together with the Minister reviewed progress and discussed future plans.

Report of the Trustees
for the Year Ended 31st December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

Trustees

Mr P Bradley	Chairman
Mrs C Bacon	
Mr J Allin	
Mr G Pollock	resigned 21 st April 2024
Mrs B Nickols	
Rev. Chris Hill	appointed 21 st April 2024

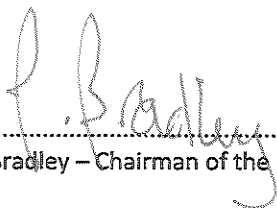
Independent Examiner

Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Bankers

HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees approved by order of the Board of Trustees, as the company directors, on 12th February 2025
and signed on the Board's behalf by:



.....
P Bradley – Chairman of the Board of Trustees

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Date: 17 March 2025
Date:

Immanuel Church, Chichester

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	141,210	3,840	145,050	137,859
Charitable activities					
Church Activities	3	15,007	-	15,007	11,966
Investment income	4	1,259	-	1,259	476
Total		<u>157,476</u>	<u>3,840</u>	<u>161,316</u>	<u>150,301</u>
EXPENDITURE ON					
Charitable activities					
Church Activities	5	160,736	4,324	165,060	152,671
Total		<u>160,736</u>	<u>4,324</u>	<u>165,060</u>	<u>152,671</u>
NET INCOME		(3,260)	(484)	(3,744)	(2,370)
Transfers between funds	12	<u>(1,200)</u>	<u>1,200</u>	-	-
Net movement in funds		(4,460)	716	(3,744)	(2,370)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>114,059</u>	<u>1,685</u>	<u>115,744</u>	<u>118,114</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>109,599</u></u>	<u><u>2,401</u></u>	<u><u>112,000</u></u>	<u><u>115,744</u></u>

The notes form part of these financial statements

Balance Sheet
31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	7,365	-	7,365	8,520
CURRENT ASSETS					
Debtors	10	19,016	-	19,016	17,970
Cash at bank and in hand		<u>84,369</u>	<u>2,401</u>	<u>86,770</u>	<u>90,564</u>
		103,385	2,401	105,786	108,534
CREDITORS					
Amounts falling due within one year	11	(1,151)	-	(1,151)	(1,310)
		<u>102,234</u>	<u>2,401</u>	<u>104,635</u>	<u>107,224</u>
NET CURRENT ASSETS					
		<u>102,234</u>	<u>2,401</u>	<u>104,635</u>	<u>107,224</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>109,599</u>	<u>2,401</u>	<u>112,000</u>	<u>115,744</u>
NET ASSETS					
		<u>109,599</u>	<u>2,401</u>	<u>112,000</u>	<u>115,744</u>
FUNDS					
Unrestricted funds	12			109,599	114,059
Restricted funds				<u>2,401</u>	<u>1,685</u>
TOTAL FUNDS					
				<u>112,000</u>	<u>115,744</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 12th February 2025 and were signed on its behalf by:



..... P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements
for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift Aid giving	99,179	92,635
Gift Aid tax reclaimed	26,287	23,398
Cash and other donations	<u>19,584</u>	<u>21,826</u>
	<u>145,050</u>	<u>137,859</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Church Activities		
Church weekend	5,272	2,280
Outreach and church events	8,979	8,345
Youth activities	<u>756</u>	<u>1,341</u>
	<u>15,007</u>	<u>11,966</u>

Memorandum:

Analysis of Grants received

	2024	2023
	£	£
Benham Charitable Settlement Trust	<u>5,000</u>	<u>5,000</u>

The church received an unrestricted grant of £5,000 from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, Leaders' and Trustees attendance at the New Wine Leaders Conference and marriage and parenting courses hosted by the church.

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,259</u>	<u>476</u>

Notes to the Financial Statements
for the Year Ended 31st December 2024

5. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Church Activities		
Parish Contribution to Diocese	77,500	70,000
Vicar's expenses and Vicarage	3,135	4,233
School Halls rent	10,967	10,491
Church Office	0	4,101
Equipment and premises	1,236	1,002
Depreciation	1,701	1,823
Staff costs	32,411	26,839
Services and Ministry	1,366	1,367
Church Weekend	5,432	4,028
Pastoral care	34	25
Giving and Sharing	1,626	2,187
Special gifts	2,362	4,355
Discipleship and training	4,224	4,409
Missions	8,014	2,475
Transforming Lives for Good (TLG)	999	0
Youth activities	2,525	3,184
Youth missions	1,300	1,558
Community outreach and church events	6,199	5,416
License and subscriptions	600	560
Website and IT costs	1,714	2,720
Administration and travel	141	413
Total Church Activities Costs	<u>163,486</u>	<u>151,186</u>
Support Costs - Governance		
Professional fees	34	13
Independent examination fees	1,020	960
Insurance	455	442
Bank charges	65	70
Total Support Costs	<u>1,574</u>	<u>1,485</u>
TOTAL CHARITABLE ACTIVITIES COSTS	<u>165,060</u>	<u>152,671</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examination fees	1,020	960
Depreciation - owned assets	<u>1,701</u>	<u>1,823</u>

Notes to the Financial Statements
for the Year Ended 31st December 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

8. STAFF COSTS

	2024	2023
	£	£
Gross salaries	29,939	25,128
Employers' National Insurance costs	-	-
Pension costs	<u>2,472</u>	<u>1,711</u>
	<u><u>32,411</u></u>	<u><u>26,839</u></u>

The average monthly number of employees during the year was as follows:

	2024	2023
Charitable activities	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2024	9,925	6,851	16,776
Additions	293	1,660	1,953
Disposals	<u>(1,076)</u>	<u>(331)</u>	<u>(1,407)</u>
At 31st December 2024	<u>9,142</u>	<u>8,180</u>	<u>17,322</u>
DEPRECIATION			
At 1st January 2024	4,106	4,150	8,256
Charge for year	<u>611</u>	<u>1,090</u>	<u>1,701</u>
At 31st December 2024	<u>4,717</u>	<u>5,240</u>	<u>9,957</u>
NET BOOK VALUE			
At 31st December 2024	<u><u>4,425</u></u>	<u><u>2,940</u></u>	<u><u>7,365</u></u>
At 31st December 2023	<u><u>5,819</u></u>	<u><u>2,701</u></u>	<u><u>8,520</u></u>

Notes to the Financial Statements
for the Year Ended 31st December 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Gift Aid recoverable	17,496	16,738
Prepayments and Accrued income (School rent)	<u>1,520</u>	<u>1,232</u>
	<u>19,016</u>	<u>17,970</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors (staff pension contributions)	131	350
Accruals and deferred income (Independent examiner's fee)	<u>1,020</u>	<u>960</u>
	<u>1,151</u>	<u>1,310</u>

12. FUNDS – Current Year

	At 1.1.24	Incoming resources	Resources expended	Transfers between funds	At 31.12.24
	£	£	£	£	£
Unrestricted funds					
General fund	114,059	157,476	(160,736)	(1,200)	109,599
Restricted funds					
HEART for the homeless	1,396	440	(3,036)	1,200	-
Transforming Lives for Good (TLG)	-	3,400	(999)	-	2,401
Youth missions	<u>289</u>	<u>-</u>	<u>(289)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>115,744</u>	<u>161,316</u>	<u>(165,060)</u>	<u>-</u>	<u>112,000</u>

Restricted Funds are being held for the Transforming Lives for Good initiative (TLG) offering hope and a future for struggling children.

13. FUNDS – Prior Year

	At 1.1.23	Incoming resources	Resources expended	Transfers between funds	At 31.12.23
	£	£	£	£	£
Unrestricted funds					
General fund	116,267	148,905	(151,113)	-	114,059
Restricted funds					
Youth missions	1,847	-	(1,588)	-	289
HEART for the homeless	<u>-</u>	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>1,396</u>
TOTAL FUNDS	<u>118,114</u>	<u>150,301</u>	<u>(152,671)</u>	<u>-</u>	<u>115,744</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

IMMANUEL CHURCH, CHICHESTER

England & Wales - Charity number 1138018

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2023
for
Immanuel Church, Chichester**

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

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Report of the Trustees	1 to 5
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Statement of Financial Activities	7
Balance Sheet	8
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**Report of the Trustees
for the Year Ended 31st December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

Sunday services and other church activities continued to flourish during the year, for example the development of Little Kids Church. Particularly encouraging was a growing range of community activities, with new people getting involved: for example: Parent and Toddler group, Men's Breakfast Club, Chatter Natter midweek group and Curry Clubs for men and for ladies. In addition, the church organised a thriving programme of social events to which church members could invite friends and non-church members. These included: a canal boat trip, a games night, a quiz night and separate social events for men and ladies; all have seen a good response.

In addition, the church continued to work in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. After providing free courses to parents at the school's request, the church has run more courses on Parenting Teenagers, the Marriage Course and added the Parenting Children course (with invitations to primary schools).

The Morning Prayer group (created at the start of the pandemic) continued daily on Zoom with regular members who found it of great benefit. The church organised a very successful church weekend away in April 2023 at Dalesdown Christian Conference Centre.

As part of pastoral support, the church gave funds to support individuals in unexpected financial need. This year the church gave grants totalling £4,033 to Naomi Hub mission in Uganda, to Grassroots (an overseas mission trip to Tanzania for two youth from the church) and to local missions.

In June 2022, the church decided to set up a church office for its senior minister and part-time staff, as an alternative to them working solely from home. The church was able to rent a one-room office in a well-resourced Business Centre in central Chichester, with free shared use of meeting rooms and other facilities. The office was rented on a short-term notice period without the need for a long-term lease. Following changes in staff during the summer of 2023, it became apparent that the church office was being under-utilised so the decision was taken to terminate the lease in November 2023.

**Report of the Trustees
for the Year Ended 31st December 2023**

During 2023, the church staff team was maintained with Reverend Paul Collins serving as Senior Minister and Reverend James Nickols as Associate Minister. Connie Dickson, the part-time Youth leader, and Paul Dickson, the part-time Worship Team leader and Church Administrator, left the church in August 2023. In September 2023, Shane Morton was appointed Church Administrator, working 2 days a week. The role of Worship leader is currently carried out by a team of volunteers. Emma Darbyshire was appointed Children and Youth Worker on 1st January 2024.

Financial Review

5 Year Budget: A faith-based approach to the church budget was used to underpin the Vision Statement and associated activities. A detailed 5 year budget was developed showing trajectories for income and expenditure with assumptions made regarding Parish contributions to the Diocese, inflation and potential growing in freewill giving by church members. The 5 year plan re-iterates the previously agreed policy for the church to increase its payments each year in order to meet its full Parish Ministry Costs to the Diocese by 2025. The appointment of a Children and Youth Worker represents a new financial commitment which is likely to contribute to deficits on the Income and Expenditure account in the medium term. However, the closure of the church office in November 2023 will generate an on-going saving thus easing pressure on future budgets.

Overview of 2023: The church continues to keep its expenditure broadly in step with its income year by year, based on a breakeven budget, with regular income covering regular contractual expenditure commitments. During 2023, a small deficit of £2,370 was seen at the year-end primarily due to increased costs arising from a stepped increase in Parish contribution to the Diocese, the appointment of the Youth Leader (from January to July) and the renting of the church office until November 2023.

Reserves: It is Immanuel Church policy to maintain a minimum balance on general funds which equates to 3 months normal operating costs of running the charity. The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income, offers some guarantee of employment to its employees and provides a cushion against sudden increases in expenditure. The balance of £114,059 in General Reserves well exceeds this minimum requirement.

Cash Balance: The year-end bank balance of £90,564 is a significant sum. This has arisen over a number of years mainly through savings from the unfilled Youth Worker post and thanks to Immanuel Church members for their continued financial giving. Consideration has been given to how this money is to be used (see other parts of this report for examples of church activities and giving). However, the five year strategy shows that increases in Parish Ministry Costs payable to the Diocese and the appointment of a Children and Youth Worker would all result in significant pressure on the budgets in the coming year. To meet this increased financial burden the five year strategy highlights a need for significant growth in income (arising both from increased membership and increased giving from existing members). If this growth were not to happen, or took more years to be realised, the cash balance would need to support church finances until such a time that this growth was realised. If projections show that bank balances are falling towards the levels as required by the Reserves Policy the Leaders and Trustees will review expenditure levels and commitments. As part of prudent financial management, the Trustees and Leaders monitor expenditure and year-end projections on a monthly basis. Also, Trustees monitor the level of Reserve required and review it annually. A deposit account is held with the Monmouthshire Building Society but the charity has no investments or investment policy.

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of regular donations are eligible for the 25% income tax rebate, which is claimed by the church through the Gift Aid scheme.

During 2023, income from donations increased by 6.3% thanks largely to an increase in church membership and church members reviewing their giving. The church makes it easier to donate using Stripe online payment service, and card payment as an alternative method to cash. From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments; this was not necessary during 2023.

The church received a grant of £5,000 from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, Leaders' and Trustees attendance at the New Wine Leaders Conference and marriage and parenting courses hosted by the church.

**Report of the Trustees
for the Year Ended 31st December 2023**

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

The financial risks are controlled by (i) recording any minimal cash offerings (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments, by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In November 2022, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all staff and all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The person appointed as Church Safeguarding Officer works closely with the Senior Minister to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad.

Immanuel Church aims to be an open and welcoming church, and publicises its activities on the church's website and social media such as Facebook and Instagram.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies (for example, to assist with the costs of the annual church weekend away).

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church, but works in cooperation with parish churches within the city of Chichester, and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

**Report of the Trustees
for the Year Ended 31st December 2023**

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2023 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2023 the Board consisted of Mr P. Bradley as Chairman, and four other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, one of the Senior Leaders serves on both the Leadership Team and the Board of Trustees.

The full-time Senior Minister of the Church is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. Up until July 2023, one member of staff jointly fulfilled the roles of part-time Worship Team Leader and part-time Church Administrator. In September 2023 a part-time Church Administrator was appointed. The role of Worship Leader is currently fulfilled by a team of volunteers. A Youth Team leader was in post from January to July 2023. The vacant post of Children and Youth Worker was filled on 1st January 2024.

An Annual General Meeting of members was held in April 2023, at which the Trustees and Leadership Team together with the Minister reviewed progress and discussed future plans.

Immanuel Church, Chichester

**Report of the Trustees
for the Year Ended 31st December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

Trustees

Mr P Bradley	Chairman
Mrs C Bacon	Appointed 16 th April 2023
Mrs J Riley	Resigned 16 th April 2023
Mr J Allin	
Mr G Pollock	
Mrs B Nickols	

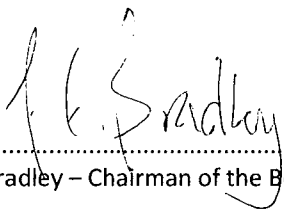
Independent Examiner

Paul Wright FCA DChA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Bankers

HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 7th February 2024 and signed on the Board's behalf by:



.....
P Bradley – Chairman of the Board of Trustees

**Independent Examiner's Report to the Trustees of
Immanuel Church, Chichester**

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Paul Wright FCA DChA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 21/1/24.....

Immanuel Church, Chichester

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,463	1,396	137,859	125,974
Charitable activities					
Church Activities	3	11,966	-	11,966	6,944
Investment income	4	476	-	476	167
Total		<u>148,905</u>	<u>1,396</u>	<u>150,301</u>	<u>133,085</u>
EXPENDITURE ON					
Charitable activities					
Church Activities	5	151,113	1,558	152,671	131,743
Total		<u>151,113</u>	<u>1,558</u>	<u>152,671</u>	<u>131,743</u>
NET INCOME		(2,208)	(162)	(2,370)	1,342
Transfers between funds	12	-	-	-	-
Net movement in funds		(2,208)	(162)	(2,370)	1,342
RECONCILIATION OF FUNDS					
Total funds brought forward		116,267	1,847	118,114	116,772
TOTAL FUNDS CARRIED FORWARD		<u>114,059</u>	<u>1,685</u>	<u>115,744</u>	<u>118,114</u>

The notes form part of these financial statements

Immanuel Church, Chichester

**Balance Sheet
31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	8,520	-	8,520	10,913
CURRENT ASSETS					
Debtors	10	17,970	-	17,970	16,833
Cash at bank and in hand		<u>88,879</u>	<u>1,685</u>	<u>90,564</u>	<u>91,330</u>
		106,849	1,685	108,534	108,164
CREDITORS					
Amounts falling due within one year	11	(1,310)	-	(1,310)	(962)
		<u>105,539</u>	<u>1,685</u>	<u>107,224</u>	<u>107,201</u>
NET CURRENT ASSETS					
		<u>105,539</u>	<u>1,685</u>	<u>107,224</u>	<u>107,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>114,059</u>	<u>1,685</u>	<u>115,744</u>	<u>118,114</u>
NET ASSETS					
		<u>114,059</u>	<u>1,685</u>	<u>115,744</u>	<u>118,114</u>
FUNDS					
	12				
Unrestricted funds				114,059	116,267
Restricted funds				<u>1,685</u>	<u>1,847</u>
TOTAL FUNDS				<u>115,744</u>	<u>118,114</u>

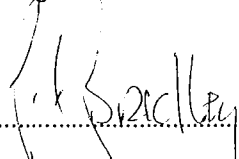
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th February 2023 and were signed on its behalf by:

 P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift Aid giving	92,635	87,798
Gift Aid tax reclaimed	23,398	20,979
Cash and other donations	<u>21,826</u>	<u>17,197</u>
	<u>137,859</u>	<u>125,974</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Church Activities		
Church weekend	2,280	2,721
Outreach and church events	8,345	3,571
Youth activities	1,341	240
Other church activities	<u>-</u>	<u>412</u>
	<u>11,966</u>	<u>6,944</u>

Memorandum:

Analysis of Grants received

	2023	2022
	£	£
Benham Charitable Settlement Trust	5,000	-
Tesco Community Grant (for Men's Breakfasts)	<u>-</u>	<u>500</u>
	<u>5,000</u>	<u>500</u>

The church received an unrestricted grant of £5,000 from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, Leaders' and Trustees attendance at the New Wine Leaders Conference and marriage and parenting courses hosted by the church.

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>476</u>	<u>167</u>

Notes to the Financial Statements
for the Year Ended 31st December 2023

5. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Church Activities		
Parish Contribution to Diocese	70,000	62,500
Vicar's expenses and Vicarage	4,233	4,435
School Halls rent	10,491	7,987
Church Office	4,101	4,290
Equipment and premises	1,002	272
Depreciation	1,823	2,012
Staff costs	26,839	24,336
Services and Ministry	1,367	1,116
Church Weekend	4,028	3,459
Pastoral care	25	58
Giving and Sharing	2,187	1,210
Special gifts	4,355	206
Discipleship and training	4,409	3,188
Missions	2,475	2,089
Youth activities	3,184	3,862
Youth missions	1,558	700
Community outreach and church events	5,416	5,765
License and subscriptions	560	592
Website and IT costs	2,720	1,775
Administration and travel	413	551
Total Church Activities Costs	<u>151,186</u>	<u>130,403</u>
Support Costs - Governance		
Professional fees	13	13
Independent examination fees	960	840
Insurance	442	419
Bank charges	70	68
Total Support Costs	<u>1,485</u>	<u>1,340</u>
TOTAL CHARITABLE ACTIVITIES COSTS	<u>152,671</u>	<u>131,743</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent examination fees	960	840
Depreciation - owned assets	<u>1,823</u>	<u>2,012</u>

Notes to the Financial Statements
for the Year Ended 31st December 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

8. STAFF COSTS

	2023	2022
	£	£
Gross salaries	25,128	22,528
Employers' National Insurance costs	-	-
Pension costs	<u>1,711</u>	<u>1,808</u>
	<u>26,839</u>	<u>24,336</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2023	10,712	6,634	17,346
Additions	425	642	1,067
Disposals	<u>(1,212)</u>	<u>(425)</u>	<u>(1,637)</u>
At 31st December 2023	<u>9,925</u>	<u>6,851</u>	<u>16,776</u>
DEPRECIATION			
At 1st January 2023	3,325	3,108	6,433
Charge for year	<u>781</u>	<u>1,042</u>	<u>1,823</u>
At 31st December 2023	<u>4,106</u>	<u>4,150</u>	<u>8,256</u>
NET BOOK VALUE			
At 31st December 2023	<u>5,819</u>	<u>2,701</u>	<u>8,520</u>
At 31st December 2022	<u>7,387</u>	<u>3,526</u>	<u>10,913</u>

Notes to the Financial Statements
for the Year Ended 31st December 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Gift Aid recoverable	16,738	16,033
Prepayments and Accrued income (School rent)	<u>1,232</u>	<u>800</u>
	<u>17,970</u>	<u>16,833</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors (staff pension contributions, hall hire)	350	122
Accruals and deferred income (Independent examiner's fee)	<u>960</u>	<u>840</u>
	<u>1,310</u>	<u>962</u>

12. FUNDS – Current Year

	At 1.1.23	Incoming resources	Resources expended	Transfers between funds	At 31.12.23
	£	£	£	£	£
Unrestricted funds					
General fund	116,267	148,905	(151,113)	-	114,059
Restricted funds					
HEART for the homeless	-	1,396	-	-	1,396
Youth missions	<u>1,847</u>	-	<u>(1,558)</u>	-	<u>289</u>
TOTAL FUNDS	<u>118,114</u>	<u>150,301</u>	<u>(152,671)</u>	-	<u>115,744</u>

Restricted Funds are being held for supporting the homeless and for future mission trips for church youth.

13. FUNDS – Prior Year

	At 1.1.22	Incoming resources	Resources expended	Transfers between funds	At 31.12.22
	£	£	£	£	£
Unrestricted funds					
General fund	114,225	133,085	(131,043)	-	116,267
Restricted funds					
Youth missions	<u>2,547</u>	-	<u>(700)</u>	-	<u>1,847</u>
TOTAL FUNDS	<u>116,772</u>	<u>133,085</u>	<u>(131,743)</u>	-	<u>118,114</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

IMMANUEL CHURCH, CHICHESTER

England & Wales - Charity number 1138018

Accounts

REGISTERED COMPANY NUMBER: 07340000 (England and Wales)
REGISTERED CHARITY NUMBER: 1138018

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2022
for
Immanuel Church, Chichester**

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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Statement of Financial Activities	9
Balance Sheet	10
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**Report of the Trustees
for the Year Ended 31st December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

During 2022, life at Immanuel Church had largely returned to normality, after the Covid-19 pandemic which started in March 2020, (although some safeguards continued till late in the year.) Sunday adult attendance had already returned to pre-pandemic levels, and increased gradually during the year. Church activities for children and young people on Sundays (including a Youth Alpha for teenagers), continued, although there was some fluctuation and decrease in the numbers attending. The church committed to continue uploading Sunday morning services onto the church's YouTube channel each week, for the benefit of those unable to attend in person, and the wider community. (During the year the change was made from livestreaming to recording services.)

Apart from Sunday services, the range of other church activities continued to flourish during the year, with a general return to meeting in-person for mid-week small groups and prayer meetings. However, the Morning Prayer group (created at the start of the pandemic) still continued on Zoom daily with regular members who found it of benefit.

The church was able to re-start almost all of its previous range of community activities, and has seen them all grow with new people getting involved: for example: Parent and Toddler group, Men's breakfast club, and Curry Clubs for men and for ladies. In addition, the church started a thriving new programme of social events to which church members could invite friends and non-church members. These included: a canal boat trip, a games night, a quiz night and separate social events for men and ladies; all have seen a good response.

In addition, the church continued to work in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. After providing free courses to parents at the school's request, the church has run more courses on Teenagers and the Marriage Course, and added the Parenting Children course (with invitations to junior schools). More courses were planned for 2023.

The church constantly assessed outreach events to serve the local community. One example was the continued commitment to work in partnership with other local churches to provide money advice courses (open to all) to prevent and manage debt. Another was the church's support for a local infants' school, including providing a Winter Wonderland (with Santa) which helped the school's fundraising efforts.

**Report of the Trustees
for the Year Ended 31st December 2022**

As part of pastoral support, the church gave funds to support individuals in unexpected financial need. This year the church gave grants of £1,200. Grants totalling £2,795 were given to overseas (Turkey, Uganda, Ethiopia and Christian Aid) and local missions (Chichester District Foodbank).

In June 2022, the church decided to set up a church office for its senior minister and part time staff, as an alternative to them working solely from home. The church was able to rent a one room office in a well-resourced Business Centre in central Chichester, with free shared use of meeting rooms and other facilities. The church furnished and equipped the office to meet the business needs of the church, staff team and Senior Minister. The office was rented on a short notice period without the need for a long-term lease. (The rental rate and the set-up and running expenses were judged to be of moderate cost and good value for money.) After being in use for six months, it was clear that the Church office had proved beneficial as workspace for staff, and useful for other church functions, including pastoral, Leaders' and Trustees meetings; it was planned to continue with the church office in 2023.

During 2022 the church staff team maintained continuity with Reverend Paul Collins serving as Senior Minister and Reverend James Nickols as Associate Minister, and Paul Dickson as Worship Team leader (part time) and Church Administrator (part time). In June 2022 the church were pleased to appoint a candidate to the Youth Leader post working 3 days a week, with a start date in early September. However, in November the staff member resigned for personal reasons unconnected with his employment. By the end of 2022, the church was in the process of appointing a temporary Youth Leader.

Financial Review

5 Year Budget: A faith-based approach to the church budget was used to underpin the Vision Statement and associated activities. A detailed 5 year budget was developed showing trajectories for income and expenditure with assumptions made regarding Parish contributions to the Diocese, inflation and potential growing in freewill giving by church members. The 5 year plan re-iterates the previously agreed policy for the church to increase its payments each year in order to meet its full Parish Ministry Costs to the Diocese by 2025. The appointment of the Youth Leader and the renting of the church office represent new financial commitments which are likely to contribute to deficits on the Income and Expenditure account in the medium term.

Overview of 2022: The church continues to keep its expenditure broadly in step with its income year by year, based on a breakeven budget, with regular income covering regular contractual expenditure commitments. During 2022, a small surplus of £1,342 was seen at the year-end despite increased costs arising from a stepped increase in Parish contribution to the Diocese, the appointment of the Youth Leader and the renting of the church office.

Reserves: It is Immanuel Church policy to maintain a minimum balance on general funds which equates to 3 months normal operating costs of running the charity. The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income, offers some guarantee of employment to its employees and provides a cushion against sudden increases in expenditure. The balance of £116,267 in General Reserves well exceeds this minimum requirement.

Cash Balance: The year-end balance of £116,267 is a significant sum. This has arisen over a number of years mainly through savings from the unfilled Youth Worker post and during Covid-19 restrictions when activities that required expenditure were severely curtailed. During this time Immanuel Church members continued their financial giving. Consideration has been given to how this money is to be used (see other parts of this report for examples of church activities and giving). However, the five year strategy shows that increases in Parish Ministry Costs payable to the Diocese, appointment to the Youth Worker post and rental of office accommodation (currently costed together at approximately £28,000 pa) will all result in significant pressure on the budgets in the coming year. To meet this increased financial burden the five year strategy highlights a need for significant growth in income (arising both from increased membership and increased giving from existing members). If this growth were not to happen, or took more years to be realised, the cash balance would need to support church finances until such a time that this growth was realised. If projections show that bank balances are falling towards the levels as required by the Reserves Policy the Leaders and Trustees will review expenditure levels and commitments. As part of prudent financial management, the Trustees and Leaders monitor expenditure and year-end projections on a monthly basis. Also, Trustees monitor the level of Reserve required and review it annually. A deposit account is held with the Monmouthshire Building Society but the charity has no investments or investment policy.

**Report of the Trustees
for the Year Ended 31st December 2022**

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of regular donations are eligible for the 25% income tax rebate, which is claimed by the church through the Gift Aid scheme.

During 2022, income from donations increased by 4.1% thanks largely to an increase in church membership and church members reviewing their giving. The church made it easier to donate using Stripe online payment service, and card payment as an alternative method to cash, (which had decreased very significantly since the Covid restrictions.) From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments; this was not necessary during 2022.

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

The financial risks are controlled by (i) recording any minimal cash offerings (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments over £500, by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In November 2022, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all staff and all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The person appointed as Church Safeguarding Officer works closely with the Senior Minister to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury. During 2022 the national response to the Covid-19 emergency was significantly scaled back and during the year Immanuel Church continued to follow Government guidelines and Church of England and Chichester Diocese directions in undertaking all of its activities.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad.

Immanuel Church aims to be an open and welcoming church, and publicises its activities on the church's website and social media such as Facebook and Instagram.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies (for example, to assist with the costs of the annual church weekend away).

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church, but works in cooperation with parish churches within the city of Chichester, and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2022 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2022 the Board consisted of Mr P. Bradley as Chairman, and four other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, one of the Senior Leaders serves on both the Leadership Team and the Board of Trustees.

The full-time Senior Minister of the Church is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. At present one member of staff jointly fulfils the roles of part-time Worship Team Leader and part-time Church Administrator. The post of Youth Team leader was temporarily filled in September 2022 having previously remained vacant for several years. However, at year end the post was vacant and the church were in the process of appointing a new Youth Leader.

An Annual General Meeting of members was held in April 2022, at which the Trustees and Leadership Team together with the Minister reviewed progress and discussed future plans.

Immanuel Church, Chichester

**Report of the Trustees
for the Year Ended 31st December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

Trustees

Mr P Bradley	Chairman
Mrs J Osmond	Resigned 24 th April 2022
Mrs J Riley	
Mr J Allin	
Mr G Pollock	
Mrs B Nickols	Appointed 18 th May 2022

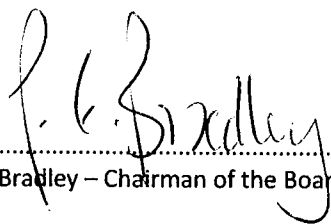
Independent Examiner

Paul Wright FCA DChA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Bankers

HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 8th February 2023 and signed on the Board's behalf by:



.....
P Bradley – Chairman of the Board of Trustees

**Independent Examiner's Report to the Trustees of
Immanuel Church, Chichester**

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Paul Wright FCA DChA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 8th February 2023

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	125,974	-	125,974	120,985
Charitable activities					
Church Activities	3	6,944	-	6,944	4,535
Investment income	4	167	-	167	120
Total		<u>133,085</u>	<u>-</u>	<u>133,085</u>	<u>125,640</u>
EXPENDITURE ON					
Charitable activities					
Church Activities	5	131,043	700	131,743	108,341
Total		<u>131,043</u>	<u>700</u>	<u>131,743</u>	<u>108,341</u>
NET INCOME		2,042	(700)	1,342	17,299
Transfers between funds	12	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,042	(700)	1,342	17,299
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>114,225</u>	<u>2,547</u>	<u>116,772</u>	<u>99,473</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>116,267</u></u>	<u><u>1,847</u></u>	<u><u>118,114</u></u>	<u><u>116,772</u></u>

The notes form part of these financial statements

Immanuel Church, Chichester

Balance Sheet
31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	10,913	-	10,913	8,310
CURRENT ASSETS					
Debtors	10	16,833	-	16,833	15,489
Cash at bank and in hand		<u>89,483</u>	<u>1,847</u>	<u>91,330</u>	<u>95,210</u>
		106,316	1,847	108,163	110,699
CREDITORS					
Amounts falling due within one year	11	(962)	-	(962)	(2,237)
		<u>105,354</u>	<u>1,847</u>	<u>107,201</u>	<u>108,462</u>
NET CURRENT ASSETS					
		<u>105,354</u>	<u>1,847</u>	<u>107,201</u>	<u>108,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>116,267</u>	<u>1,847</u>	<u>118,114</u>	<u>116,772</u>
NET ASSETS					
		<u>116,267</u>	<u>1,847</u>	<u>118,114</u>	<u>116,772</u>
FUNDS					
Unrestricted funds	12			116,267	114,225
Restricted funds				<u>1,847</u>	<u>2,547</u>
TOTAL FUNDS					
				<u>118,114</u>	<u>116,772</u>

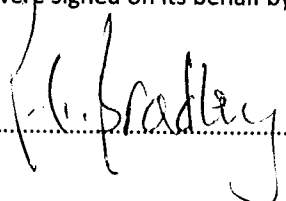
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th February 2023 and were signed on its behalf by:

 P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Notes to the Financial Statements
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift Aid giving	87,798	83,066
Gift Aid tax reclaimed	20,979	21,128
Cash and other donations	<u>17,197</u>	<u>16,791</u>
	<u>125,974</u>	<u>120,985</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Church Activities		
Church weekend	2,721	-
Outreach and church events	3,571	1,138
Youth activities	240	58
Youth trip to Uganda	-	2,547
Other church activities	<u>412</u>	<u>792</u>
	<u>6,944</u>	<u>4,535</u>

Memorandum:**Analysis of Grants received**

	2022	2021
	£	£
Tesco Community Grant (for Men's Breakfasts)	<u>500</u>	-
	<u>500</u>	<u>-</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>167</u>	<u>120</u>

Notes to the Financial Statements
for the Year Ended 31st December 2022

5. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Church Activities		
Parish Contribution to Diocese	62,500	55,000
Vicar's expenses and Vicarage	4,435	4,201
School Halls rent	7,987	8,536
Church Office	4,290	-
Equipment and premises	272	16
Depreciation	2,012	1,294
Staff costs	24,336	17,639
Services and Ministry	1,116	607
Church Weekend	3,459	-
Pastoral care	58	89
Giving and Sharing	1,210	2,628
Special gifts	206	1,269
Discipleship and training	3,188	1,362
Missions	2,089	5,722
Youth activities	3,862	1,769
Youth trip to Uganda	700	-
Community outreach and church events	5,765	2,019
Community Choir	-	308
License and subscriptions	592	556
Website and IT costs	1,775	2,644
Administration and travel	551	598
	<u>130,403</u>	<u>106,257</u>
Total Church Activities Costs		
Support Costs - Governance		
Professional fees	13	835
Independent examination fees	840	840
Insurance	419	409
Bank charges	68	-
	<u>1,340</u>	<u>2,084</u>
Total Support Costs		
	<u>131,743</u>	<u>108,341</u>
TOTAL CHARITABLE ACTIVITIES COSTS		

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examination fees	840	840
Depreciation - owned assets	<u>2,012</u>	<u>1,294</u>

Notes to the Financial Statements
for the Year Ended 31st December 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

8. STAFF COSTS

	2022	2021
	£	£
Gross salaries	22,528	16,288
Employers' National Insurance costs	-	-
Pension costs	<u>1,808</u>	<u>1,351</u>
	<u><u>24,336</u></u>	<u><u>17,639</u></u>

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2022	9,145	3,586	12,731
Additions	1,577	3,093	4,670
Disposals	<u>(10)</u>	<u>(45)</u>	<u>(55)</u>
At 31st December 2022	<u>10,712</u>	<u>6,634</u>	<u>17,346</u>
DEPRECIATION			
At 1st January 2022	2,503	1,918	4,421
Charge for year	<u>822</u>	<u>1,190</u>	<u>2,012</u>
At 31st December 2022	<u>3,325</u>	<u>3,108</u>	<u>6,433</u>
NET BOOK VALUE			
At 31st December 2022	<u><u>7,387</u></u>	<u><u>3,526</u></u>	<u><u>10,913</u></u>
At 31st December 2021	<u><u>6,642</u></u>	<u><u>1,668</u></u>	<u><u>8,310</u></u>

**Notes to the Financial Statements
for the Year Ended 31st December 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Gift Aid recoverable	16,033	15,489
Prepayments and Accrued income (School rent)	<u>800</u>	<u>-</u>
	<u><u>16,833</u></u>	<u><u>15,489</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors (staff pension contributions, school rent, hall hire, vicarage water charges)	122	1,397
Accruals and deferred income (Independent examiner's fee)	<u>840</u>	<u>840</u>
	<u><u>962</u></u>	<u><u>2,237</u></u>

12. FUNDS – Current Year

	At 1.1.22	Incoming resources	Resources expended	Transfers between funds	At 31.12.22
	£	£	£	£	£
Unrestricted funds					
General fund	114,225	133,085	(131,043)	-	116,267
Restricted funds					
Youth trip to Uganda	<u>2,547</u>	<u>-</u>	<u>(700)</u>	<u>-</u>	<u>1,847</u>
TOTAL FUNDS	<u><u>116,772</u></u>	<u><u>133,085</u></u>	<u><u>(131,743)</u></u>	<u><u>-</u></u>	<u><u>118,114</u></u>

Restricted Funds are being held for a future mission trip to Uganda for church youth and their leaders.

13. FUNDS – Prior Year

	At 1.1.21	Incoming resources	Resources expended	Transfers between funds	At 31.12.21
	£	£	£	£	£
Unrestricted funds					
General fund	99,473	123,093	(108,341)	-	114,225
Restricted funds					
Youth trip to Uganda	<u>-</u>	<u>2,547</u>	<u>-</u>	<u>-</u>	<u>2,547</u>
TOTAL FUNDS	<u><u>99,473</u></u>	<u><u>125,640</u></u>	<u><u>(108,341)</u></u>	<u><u>-</u></u>	<u><u>116,772</u></u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

IMMANUEL CHURCH, CHICHESTER

England & Wales - Charity number 1138018

Accounts

REGISTERED COMPANY NUMBER: 07340000 (England and Wales)
REGISTERED CHARITY NUMBER: 1138018

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2021
for
Immanuel Church, Chichester**

Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

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**Report of the Trustees
for the Year Ended 31st December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

During 2021, many aspects of Immanuel Church continued to be affected by the Covid-19 national emergency which had started in March 2020, and ran throughout the year and into 2022. In a few areas of church life, activities had stopped due to the restrictions, and could not be resumed during the year (e.g. the team visiting a local care home). However, in the majority of church life, good progress was made despite the difficulties. Further improvement was expected in 2022.

After a brief return to members attending services in December 2020, the government's third lockdown stopped churches from meeting in person between 5th January and 27th March 2021. During this time, Immanuel Church continued to provide pre-recorded weekly Sunday Services, (whose contributors maintained social distancing), and made available to view on the church's YouTube channel.

After the end of the third lockdown, church life started its gradual return in time for limited Easter celebrations. From this point, services were livestreamed on YouTube for the benefit of those unable to attend in person. Initially the combination of strict Government guidelines, and a cautious approach by leaders and trustees led to attendance restricted to a fraction of former numbers, together with social distancing and mask-wearing. In late 2020, the church had introduced an online booking service to control the numbers attending, whilst also collecting names and contact information for the Covid-19 Track and Trace system; this system proved effective and remained in place throughout 2021.

During the year, the leaders and trustees regularly carried out reviews of the risk assessments, and gradually increased the numbers allowed to attend. After the government removed the rules of compulsory social distancing and mask wearing in July 2021, the church leaders and trustees were careful to continue a precautionary approach. In particular, those attending were encouraged to make individual choices regarding social distancing and mask wearing; this continued throughout the year. Despite the challenges, (and without a youth pastor in post), later in the year the church resumed some activities for children and young people on Sundays, and also started a Youth Alpha. By the year end, the number of adults attending on a Sunday had returned to about two thirds of pre-pandemic levels, with some new people added, and others viewing the service on YouTube.

**Report of the Trustees
for the Year Ended 31st December 2021**

Apart from Sunday services, a range of other church activities continued to flourish during the year. Many midweek activities (fellowship groups, prayer groups, Alpha) were running online through Zoom video-conferencing; later in the year some of these (e.g. fellowship groups) resumed meeting in members' homes again, when members felt comfortable with the situation. In the autumn, the church's main community activities (Parent and Toddler group, and Men's breakfast club) started again meeting in person and were met with enthusiastic demand. In addition, the church worked in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. At the school's request the church provided a free course on parenting teenagers for school families, (which has been very well received). Other courses for parents are planned for 2022 to meet the demand from the local community. The church continued to work in partnership with other local churches to provide money advice courses (open to all) to prevent and manage debt.

Throughout the year, the church continued to provide pastoral support by whatever method was appropriate and in line with government guidance; this included telephone, text messaging, email, Zoom video-conferencing, practical support and personal visits where possible. As part of pastoral support, the church gives funds to support individuals in unexpected financial need. This year the church gave grants of £2,628, which partly reflects increased needs due to Covid-19.

The Church supports financially a number of individuals and organisations involved in missionary, evangelistic and development work, mainly overseas. A Special Collection from members was taken for two charities, which raised £5,722 (including Gift Aid) for a local charity working with homeless people, and a charity in Uganda supporting single mothers.

During 2021 the church staff team maintained continuity with Reverend Paul Collins serving as Senior Minister and Reverend James Nickols as Associate Minister, and Paul Dickson as Worship Team leader (part time) and Church Administrator (part time). The team included the post of Youth Team leader for 3 days a week, which had remained vacant since September 2019. No progress in recruitment was made during 2021, mainly due to the Covid-19 lockdown and continuing restrictions. It is planned to re-advertise the post again in 2022.

Financial Review

5 Year Budget:

The Leaders and Trustees developed a new Vision Statement for Immanuel Church based on: attracting others, growing individuals, changing perspectives and sacrificially serving. The Vision was presented to church members at a Sunday service, at the church General Meeting and in various printed communications. Church members were given an opportunity to comment on the Vision Statement and some changes subsequently made.

A faith-based approach to the church budget was used to underpin the Vision Statement and associated activities. A detailed 5 year budget was developed showing trajectories for income and expenditure with assumptions made regarding Parish contributions to the Diocese, inflation and potential growing in freewill giving by church members. The 5 year plan re-iterates the previously agreed policy for the church to increase its payments each year in order to meet its full Parish Ministry Costs to the Diocese by 2025. The significant level of current reserves is counterbalanced by the need to fill the vacant Youth Leader post.

Overview of 2021: The church continues to keep its expenditure broadly in step with its income year by year, based on a breakeven budget, with regular income covering regular contractual expenditure commitments. During 2021, a surplus was seen at the year-end which can be attributed to the vacant Youth Leader post and partly the reduced church activities curtailed during the national Covid-19 emergency. This surplus was set aside for the next financial year as a cushion against suddenly increased expenditure, when church activities return to full capacity after the Covid-19 emergency and as a contribution towards another stepped increase in the Parish Contribution to the Diocese. In 2021 Immanuel was able to pay the planned amount, despite reduced income from donations due to the effects of the Covid-19 emergency.

**Report of the Trustees
for the Year Ended 31st December 2021**

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of this income arises from regular donations, through the Gift Aid scheme, which allows the church to benefit from claiming a 25% income tax rebate.

During 2021, income from donations was slightly reduced due to the overall effect of Covid-19 on members' income. A small proportion of the reduction was due to the cessation of cash collections. The church offers online payment through Stripe payment service, and card payment as an alternative method at in-person services.

From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments.

Outturn in 2021: The 2021 receipts exceeded payments by £17,299. Although income from donations was reduced, this was outweighed by salary savings from the vacant Youth Leader post and from a reduction in expenses resulting from activities being curtailed due to the Covid-19 restrictions.

The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income and offer some guarantee of employment to its employees, and in addition to provide a cushion against sudden increases in expenditure when the national emergency has resolved. This balance is considered adequate for all these purposes.

Reserves: It is Immanuel Church policy to maintain a minimum balance of £30,000 on general funds which equates to 3 months normal operating costs of running the charity. This level of reserve is deemed sufficient protection against unforeseen circumstances and makes provision for future opportunities relating to the growth of the Church. In the event of a downturn in income, the Reserve would be sufficient to meet contractual staff salaries and key charitable objectives for a period of 3 months. The Trustees will monitor the level of Reserve and review it annually. In 2021 the church was able to maintain the required level of reserves.

A deposit account is held with the Monmouthshire Building Society but the Company has no investments or investment policy.

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

The financial risks are controlled by (i) recording cash offerings weekly (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments over £500, by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In August 2019, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The trustee appointed as Church Safeguarding Officer works closely with the Senior Minister to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

**Report of the Trustees
for the Year Ended 31st December 2021**

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury. During the Covid-19 emergency, the church faced a major challenge of Health and Safety issues when seeking to start live church services at the new venue. Under the Covid-19 Government guidelines and in accordance with Church of England and Chichester Diocese directions, the church carried out a full risk assessment covering the location, chairs and equipment, the supporting volunteers and participants at the church services. Each category of volunteers was given health and safety training and advice to safeguard the health and safety of both themselves and attendees at the services. An online booking service was set up to ensure requirements for Track and Trace and limited numbers could be fulfilled. The minister, trustees and leaders kept arrangements under constant review, and made adjustments to ensure the safety of all concerned.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad. During 2021 its ability to fulfil these purposes was affected by the Covid-19 restrictions.

Immanuel Church aims to be an open and welcoming church, and publicises its activities on the church's website and social media such as Facebook and Instagram.

In 2021, when in-person church services were prevented (due to the third lockdown), again a wider audience were able to access the weekly pre-recorded services through YouTube, available to view at any time or place. Throughout the year the church continued to offer Morning Prayer on Zoom daily (Monday to Friday). This provided valuable support for a number of people, whose activities had been restricted since March 2020 due to Covid-19. Midweek small groups for adults ran on Zoom, when in person meetings were prevented. In other areas, particularly community projects, Children and Youth activities and social events (which are designed for members to bring friends, neighbours and relatives to enjoy informal activities), resumed as Government restrictions eased and always in accordance with Government guidelines.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies.

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church, but works in cooperation with parish churches within the city of Chichester, and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

**Report of the Trustees
for the Year Ended 31st December 2021**

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2021 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2021 the Board consisted of Mr P. Bradley as Chairman, and four other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, between one and four of the elected members serve on both the Leadership Team and the Board of Trustees.

The full-time Senior Minister of the Church is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. At present one member of staff jointly fulfils the roles of part-time Worship Team Leader and part-time Church Administrator. The post of Youth Team leader has remained vacant throughout 2021.

An Annual General Meeting of members was held in April 2021, at which the Trustees and Leadership Team together with the Minister reviewed progress and discussed future plans.

Immanuel Church, Chichester

**Report of the Trustees
for the Year Ended 31st December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

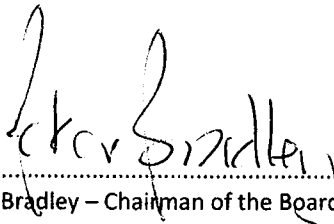
Trustees

Mr P Bradley	Chairman
Mrs J Osmond	
Mrs J Riley	
Mr J Allin	Appointed 25 th April 2021
Mr G Pollock	Appointed 25 th April 2021

Independent Examiner
A C Kensett FMAAT FCCA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Bankers
HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 9th February 2022 and signed on the Board's behalf by:


.....
P Bradley – Chairman of the Board of Trustees

**Independent Examiner's Report to the Trustees of
Immanuel Church, Chichester**

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



A C Kensett FMAAT FCCA
Sheen Stickland
Chartered Accountants
7 East Pallant
Chichester
West Sussex
PO19 1TR

Date: 22/2/2022

Immanuel Church, Chichester

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	120,985	-	120,985	119,822
Charitable activities					
Church Activities	3	1,988	2,547	4,535	9,918
Investment income	4	120	-	120	119
Total		<u>123,093</u>	<u>2,547</u>	<u>125,640</u>	<u>129,859</u>
EXPENDITURE ON					
Charitable activities					
Church Activities	5	108,341	-	108,341	106,007
Total		<u>108,341</u>	<u>-</u>	<u>108,341</u>	<u>106,007</u>
NET INCOME		14,752	2,547	17,299	23,852
Transfers between funds	12	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		14,752	2,547	17,299	23,852
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>99,473</u>	<u>-</u>	<u>99,473</u>	<u>75,621</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>114,225</u></u>	<u><u>2,547</u></u>	<u><u>116,772</u></u>	<u><u>99,473</u></u>

The notes form part of these financial statements

Immanuel Church, Chichester

**Balance Sheet
31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	8,310	-	8,310	8,474
CURRENT ASSETS					
Debtors	10	15,489	-	15,489	23,239
Cash at bank and in hand		<u>92,663</u>	<u>2,547</u>	<u>95,210</u>	<u>68,710</u>
		108,152	2,547	110,699	91,949
CREDITORS					
Amounts falling due within one year	11	(2,237)	-	(2,237)	(950)
		<u>105,915</u>	<u>2,547</u>	<u>108,462</u>	<u>90,999</u>
NET CURRENT ASSETS					
		<u>105,915</u>	<u>2,547</u>	<u>108,462</u>	<u>90,999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>114,225</u>	<u>2,547</u>	<u>116,772</u>	<u>99,473</u>
NET ASSETS					
		<u>114,225</u>	<u>2,547</u>	<u>116,772</u>	<u>99,473</u>
FUNDS					
	12				
Unrestricted funds				114,225	99,473
Restricted funds				<u>2,547</u>	<u>-</u>
TOTAL FUNDS					
				<u>116,772</u>	<u>99,473</u>

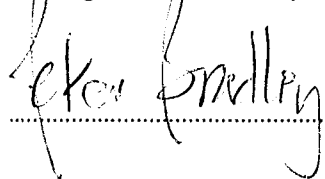
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 9th February 2022 and were signed on its behalf by:



P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements
for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift Aid giving	83,066	86,327
Gift Aid tax reclaimed	21,128	21,922
Cash and other donations	<u>16,791</u>	<u>11,573</u>
	<u>120,985</u>	<u>119,822</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Church Activities		
Church weekend	-	61
Outreach and church events	1,138	783
Community Choir	-	1,540
Youth activities	58	307
Youth trip to Uganda	2,547	6,964
Other church activities	<u>792</u>	<u>263</u>
	<u>4,535</u>	<u>9,918</u>

Memorandum:

Analysis of Grants received

	2021	2020
	£	£
Bassil Shippam and Alsford Trust (for youth trip to Uganda)	<u>-</u>	<u>1,350</u>
	<u>-</u>	<u>1,350</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>120</u>	<u>119</u>

**Notes to the Financial Statements
for the Year Ended 31st December 2021**

5. CHARITABLE ACTIVITIES COSTS

	2021	2020
	£	£
Church Activities		
Parish Contribution to Diocese	55,000	47,500
Vicar's expenses and Vicarage	4,201	4,044
School Halls rent	8,536	2,723
Equipment and premises	16	134
Depreciation	1,294	1,392
Staff costs	17,639	16,818
Services and Ministry	607	1,462
Church Weekend	-	1,330
Pastoral care	89	318
Giving and Sharing	2,628	1,862
Special gifts	1,269	-
Discipleship and training	1,362	509
Missions	5,722	2,872
Youth activities	1,769	2,024
Youth trip to Uganda	-	7,014
Community outreach and church events	2,019	448
Community Choir	308	1,569
License and subscriptions	556	504
Website and IT costs	2,644	1,870
Administration and travel	598	751
	<u>106,257</u>	<u>95,144</u>
Total Church Activities Costs		
Support Costs - Governance		
Professional fees	835	9,623
Independent examination fees	840	840
Insurance	409	400
	<u>2,084</u>	<u>10,863</u>
Total Support Costs		
	<u>108,341</u>	<u>106,007</u>
TOTAL CHARITABLE ACTIVITIES COSTS		

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examination fees	840	840
Depreciation - owned assets	<u>1,294</u>	<u>1,392</u>

Notes to the Financial Statements
for the Year Ended 31st December 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

8. STAFF COSTS

	2021	2020
	£	£
Gross salaries	16,288	15,500
Employers' National Insurance costs	-	-
Pension costs	<u>1,351</u>	<u>1,318</u>
	<u><u>17,639</u></u>	<u><u>16,818</u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2021	8,212	3,389	11,601
Additions	933	197	1,130
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2021	<u>9,145</u>	<u>3,586</u>	<u>12,731</u>
DEPRECIATION			
At 1st January 2021	1,765	1,362	3,127
Charge for year	<u>738</u>	<u>556</u>	<u>1,294</u>
At 31st December 2021	<u>2,503</u>	<u>1,918</u>	<u>4,421</u>
NET BOOK VALUE			
At 31st December 2021	<u><u>6,642</u></u>	<u><u>1,668</u></u>	<u><u>8,310</u></u>
At 31st December 2020	<u><u>6,447</u></u>	<u><u>2,027</u></u>	<u><u>8,474</u></u>

Notes to the Financial Statements
for the Year Ended 31st December 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Gift Aid recoverable	15,489	15,677
Prepayments and Accrued income (School rent)	-	7,562
	<u>15,489</u>	<u>23,239</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors (staff pension contributions, school rent, hall hire, vicarage water charges)	1,397	110
Accruals and deferred income (Independent examiner's fee)	840	840
	<u>2,237</u>	<u>950</u>

12. FUNDS – Current Year

	At 1.1.21	Incoming resources	Resources expended	Transfers between funds	At 31.12.21
	£	£	£	£	£
Unrestricted funds					
General fund	99,473	123,093	(108,341)	-	114,225
Restricted funds					
Youth trip to Uganda	-	2,547	-	-	2,547
TOTAL FUNDS	<u>99,473</u>	<u>125,640</u>	<u>(108,341)</u>	<u>-</u>	<u>116,772</u>

Restricted Funds are being held for a future mission trip to Uganda for church youth and their leaders.

13. FUNDS – Prior Year

	At 1.1.20	Incoming resources	Resources expended	Transfers between funds	At 31.12.20
	£	£	£	£	£
Unrestricted funds					
General fund	75,621	122,895	(98,993)	(50)	99,473
Restricted funds					
Youth trip to Uganda	-	6,964	(7,014)	50	-
TOTAL FUNDS	<u>75,621</u>	<u>129,859</u>	<u>(106,007)</u>	<u>-</u>	<u>99,473</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.