

MANOR PARK CHRISTIAN CENTRE

England & Wales · Charity number 1151023

Details

Other names MPCC

Status Registered

Legal form Charitable company

Company number [08331342](#)

Registered 2013-02-28

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

Contact

Address Manor Park Christian Centre
454 High Street North
London
E12 6RH

Phone 02084709930

Email mpcc.e12@btconnect.com

Website www.manorparkcc.org

Activities

Objects: THE CHURCH'S OBJECTS ARE SPECIFICALLY RESTRICTED TO:-1) ADVANCING AND EXPRESSING THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE PUBLIC BENEFIT; AND2) ANY CHARITABLE PURPOSE IN FURTHERANCE OF THE MISSION OF THE CHURCH IN THE PUBLIC BENEFIT AS DECIDED BY THE CHURCH FROM TIME TO TIME.

Activities: - providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers; - promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£131,773	£207,499	-	-
2023-12-31	£114,048	£129,381	-	-
2022-12-31	£114,350	£107,684	-	-
2021-12-31	£111,208	£109,155	-	-
2020-12-31	£127,566	£111,483	-	-

Trustees

Name	Role	Appointed
ADEKUNBO OLATAYO OYEKANMI		2013-02-27
KULDEEP KUNDAN GOLLA		2013-02-27
Samuel George		2021-09-05

MANOR PARK CHRISTIAN CENTRE

England & Wales - Charity number 1151023

Accounts

MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023

Company Registration Number: 8331342

**Annual Report and Financial Statements
31 December 2024**

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

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MANOR PARK CHRISTIAN CENTRE

Legal and Administrative Information For the year ended 31 December 2024

Charity Name	Manor Park Christian Centre
Charity Registration	1151023. Manor Park Christian Centre (“MPCC”) was incorporated on 14 December 2012 in order to take on the operations and assets of the unincorporated association of the same name. The unincorporated association was established in 1985 and was also known as Manor Park Christian Centre. MPCC was registered with the Charity Commission on 28 February 2023.
Company Registration	8331342
Principal Address	454 High Street North, Manor Park, London E12 6RH
Affiliations	MPCC is affiliated to the London Baptist Association (the London Baptist Property Board), the Evangelical Alliance and Transform Newham
Governing Document	Memorandum and Articles of Association dated 14 December 2012.
Objectives	<ul style="list-style-type: none">• Advancing and expressing the Christian faith in accordance with the Statement of Faith in the public benefit; and• Any charitable purpose in furtherance of the church in the public benefit as decided by the church from time to time. <p>The principle object of the church is to bring people to Jesus and membership in His family, developing them to Christ-like maturity and equipping them for their ministry in the church and their life mission in the world in order to magnify God's name.</p>
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Kundan Golla Anthony Oyekanmi Mike Swarbrick (resigned 14 July 2025) Samuel George</p>
Key Management Personnel	<p>The Leadership Team, who serve as Trustees, are those in charge of planning, directing, controlling, running and operating the Charity. Those members of staff who are the senior management personnel to whom the Trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Pastor and the Lead Church Office Administrator.</p>
Bankers	<p>Barclays Bank The Newham Group London E12</p>
Independent examiner	<p>Michael Jarrett ACMA, CGMA 77 Woodford Avenue Redbridge Essex IG2 6UX</p>
Solicitor	<p>Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES</p>

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2024

The Trustees submit their report and the financial statements of Manor Park Christian Centre (“MPCC”) for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC’s business in accordance with MPCC’s objects. The Trustees meet approximately 3 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

None of MPCC’s Trustees, receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the MPCC Leadership team and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

MPCC’s primary concern and objective is the glory of God. Whilst it is MPCC’s policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 100. The Trustees have given due regard to the Charity Commissions’ guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers, promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Oasis and MPCC Newham Food Bank for the needy.

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC’s Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church’s ministry achievements included:

- the children’s ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2024

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves decreased by £75,726 (2023: decreased by £15,333) during the year. The balance sheet shows total net assets of £1,171,050 (2023: £1,246,776).

Included in total funds are amounts totalling £8,483 (2023: £4,473) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 MPCC had net free reserves of £257,736 (2023: £341,999) as follows:

	2024 £	2023 £
Total reserves	1,171,050	1,246,776
Less: restricted funds	(8,483)	(4,473)
Less: unrestricted fixed assets used for the continuing work of MPCC	(904,831)	(900,304)
	257,736	341,999
Free reserves requirement:		
12 months budgeted routine expenditure	120,000	120,000
Amounts earmarked for property purchase	138,084	221,999
Total free reserves requirement	258,084	341,999

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors and Teen Challenge London. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2024

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, the Oasis ministry for a warm space for the community, and the MPCC Newham Food Bank for the needy

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

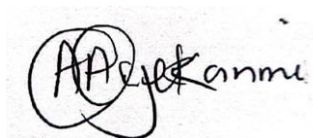
In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 4 August 2025 and signed on its behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2024, set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

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.



Michael Jarrett
22nd September 2025

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and legacies		114,433	6,934	121,367	97,895	5,832	103,727
Investments		10,406	-	10,406	10,321	-	10,321
Total Income		124,839	6,934	131,773	108,216	5,832	114,048
Expenditure on:	3						
Charitable activities		204,575	2,924	207,499	126,919	2,462	129,381
Total Expenditure		204,575	2,924	207,499	126,919	2,462	129,381
Net gains/(losses) on investments		-	-	-	-	-	-
Net (expenditure)/income before tax		(79,736)	4,010	(75,726)	(18,703)	3,370	(15,333)
Tax payable	4	-	-	-	-	-	-
Net income after tax		(79,736)	4,010	(75,726)	(18,703)	3,370	(15,333)
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		(79,736)	4,010	(75,726)	(18,703)	3,370	(15,333)
Total funds brought forward		1,242,303	4,473	1,246,776	1,261,006	1,103	1,262,109
Total funds carried forward		1,162,567	8,483	1,171,050	1,242,303	4,473	1,246,776

MANOR PARK CHRISTIAN CENTRE

Balance Sheet

As at 31 December 2024

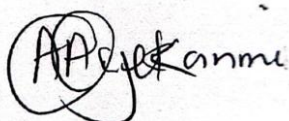
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	5	904,831	-	904,831	903,985
		904,831	0	904,831	903,985
Current Assets					
Debtors	6	16,380	-	16,380	36,512
Cash At Bank And In Hand		243,168	8,483	251,651	307,850
		259,548	8,483	268,031	344,362
Creditors - Amounts Falling Due Within One Year	7	1,812	-	1,812	1,571
Net Current Assets		257,736	8,483	266,219	342,791
Net Assets		1,162,567	8,483	1,171,050	1,246,776
Represented By:					
Funds:					
Restricted Funds	8	-	8,483	8,483	4,473
Unrestricted Income Funds		1,162,567	-	1,162,567	1,242,303
Total Funds		1,162,567	8,483	1,171,050	1,246,776

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2024 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 4 August 2025 and signed on their behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

Company Registration Number: 8331342

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of freehold land and buildings which are in use which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis. The income from trading activities includes rental income from the letting of the church premises which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- The church freehold land and buildings (the manses) are stated at valuation, with the most recent valuation taking place as at 31 December 2015 and the next valuation is expected to take place for the year ended 31 December 2025. Depreciation is not provided as the estimated residual value is considered to be the same or higher than the carrying value of the property in the accounts.
- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

1. Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations & legacies				
Offerings and donations	97,162	6,709	103,871	94,341
Income tax reclaimed	17,271	225	17,496	9,386
	<u>114,433</u>	<u>6,934</u>	<u>121,367</u>	<u>103,727</u>
Investment income				
Bank Interest	10,406	-	10,406	10,321
	<u>124,839</u>	<u>6,934</u>	<u>131,773</u>	<u>114,048</u>

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

3. Expenditure – Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Ministry Personnel				
Gross salaries	20,004	-	20,004	5,001
Pension Contributions	(103)	-	(103)	103
Council Tax	2,590	-	2,590	577
Manse Insurance	709	-	709	467
Manse upkeep	47,072	-	47,072	15,288
Minister's Expenses	719	-	719	1,935
	70,991	0	70,991	23,371
Centre Life & Outreach				
Publicity, website	264	-	264	279
Books, literature & teaching resources	628	-	628	228
Visiting speakers	798	-	798	11,859
Children & youth ministry	253	1,391	1,644	821
Foodbank	-	1,533	1,533	2,952
Music	591	-	591	-
Licences and subscriptions	1,945	-	1,945	1,245
Catering	2,032	-	2,032	3,501
Oasis Outreach	2,000	-	2,000	-
Flowers	228	-	228	104
Travel & accommodation	321	-	321	1,421
Grants & gifts (see note 3b below)	2,425	-	2,425	3,489
Other	50	-	50	40
	11,535	2,924	14,459	25,939
Office & Support				
Gross salaries	33,858	-	33,858	33,858
Pension Contributions	641	-	641	641
Telephone/broadband	1,865	-	1,865	1,954
Printing, stationery & postage	777	-	777	665
Photocopying	3,756	-	3,756	2,583
Office supplies	152	-	152	124
Computer supplies & maintenance	694	-	694	494
Accountancy & payroll services	3,138	-	3,138	4,598
Professional fees	-	-	-	2,700
Bank & credit card charges	764	-	764	294
Recruitment	-	-	-	175
Other	1,593	-	1,593	195
	47,238	0	47,238	48,281
Provision building and facilities				
Heat & light	12,977	-	12,977	8,044
Water	667	-	667	762
Insurance	5,159	-	5,159	6,509
Repairs, maintenance & equipment	47,856	-	47,856	12,501
Health & safety	3,225	-	3,225	1,102
Cleaning	3,083	-	3,083	1,598
Depreciation	1,434	-	1,434	1,024
	74,401	0	74,401	31,540
Governance costs				
Independent Examination	410	-	410	250
	410	0	410	250
	204,575	2,924	207,499	129,381

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2024	2023
	£	£
Gross salaries	53,862	38,859
Employer's National Insurance	3,667	2,538
Employer's Annual Allowance	(3,667)	(2,538)
Pension contributions	538	744
	54,400	39,603
Of which the following were in relation to Key Management Personnel:		
Gross salaries	41,004	26,001

The number of employees during the year:

	2024	2023
	Number	Number
Full time workers	3	3
Part time workers	0	0
	3	3

No employee received emoluments in excess of £60,000 during the year. Trustees received £nil in reimbursement for costs incurred on MPCC business.

3b. Gifts Analysis

Included within Expenditure on Charitable Activities are the following gifts:

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2024	2023
	2024	2024	2024	2023
	£	£	£	£
Gifts to individuals – incl. compassionate ministry	-	-	-	1,330
Gifts to organisations				
Samaritan's Purse International	-	-	-	59
Central African Ministries	1,200	-	1,200	1,000
Cell UK	-	-	-	25
Newham Christian Fellowships	325	-	325	250
Open Doors	300	-	300	275
Teen Challenge	300	-	300	275
Youth for Christ (Newham)	300	-	300	275
	2,425	0	2,425	2,159
	2,425	0	2,425	3,489

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2024	900,000	84,457	984,457
Additions	-	2,280	2,280
Disposals	-	-	-
At 31 December 2024	<u>900,000</u>	<u>86,737</u>	<u>986,737</u>
Depreciation			
At 1 January 2024	-	80,472	80,472
Charge For Year	-	1,434	1,434
Disposals	-	-	-
At 31 December 2024	<u>0</u>	<u>81,906</u>	<u>81,906</u>
Net Book Value			
At 31 December 2024	<u>900,000</u>	<u>4,831</u>	<u>904,831</u>
At 31 December 2023	<u>900,000</u>	<u>3,985</u>	<u>903,985</u>

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	31 December 2015 Valuation
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The valuation of the residential properties was undertaken by the Trustees with reference to local market values and recent sold prices as at 31 December 2015.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2024

6. Debtors

	2024 £	2023 £
Prepayments	2,604	1,732
Gift Aid tax receivable	13,526	34,780
Other Debtors	250	-
	<u>16,380</u>	<u>36,512</u>

7. Creditors – Amounts falling Due Within One Year

	2024 £	2023 £
Other creditors including taxation and social security	-	160
Accruals	600	1,046
Other creditors	1,212	365
	<u>1,812</u>	<u>1,571</u>

8. Restricted Income Funds

8a. Current Year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2024 £
Shoe Box	297	-	-	-	-	297
Foodbank	3,611	5,374	(1,533)	-	-	7,452
Teen Street	0	1,560	(1,391)	-	-	169
Collection for individuals	565	-	-	-	-	565
	<u>4,473</u>	<u>6,934</u>	<u>(2,924)</u>	<u>0</u>	<u>0</u>	<u>8,483</u>

8b. Prior Year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £
Shoe Box	297	-	-	-	-	297
Foodbank	241	5,832	(2,462)	-	-	3,611
Collection for individuals	565	-	-	-	-	565
	<u>1,103</u>	<u>5,832</u>	<u>(2,462)</u>	<u>0</u>	<u>0</u>	<u>4,473</u>

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

Teen Street: Income received in offering and donations specifically towards the funding of MPCC Youths for Teen Street at Capernwray each year.

MANOR PARK CHRISTIAN CENTRE

**Notes to the Financial Statements
For the year ended 31 December 2024**

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2024	2023
	£	£
Not later than one year	1,627	814
Later than one year and not later than five years	5,695	7,322
	<u>7,322</u>	<u>8,136</u>

10. Related Party Transactions

Adeolu Dorcas Oyekanmi, wife of Trustee Anthony Oyekanmi, received a total of £500 for her role as a musician at the New Year’s Eve and Summer concerts.

Michael van Vuuren, the pastor and member of the key management personnel, was paid a gross salary of £20,004 (2023: £5,001). He occupied the manse at 25 Durham Road, Manor Park, London E12 5AY rent free in accordance with his contract of employment for the better performance of his duties.

Praveena Vinod Anand, the Lead Church Office Administrator and member of the key management personnel, was paid a gross salary of £21,000 (2023: £21,000) and received pension contributions of £443 (2023: £443).

Those Trustees who disclosed their name at the time of their gifts gave a total of £13,085 (2023: £11,945) in unrestricted offerings and donations during the year.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.

MANOR PARK CHRISTIAN CENTRE

England & Wales - Charity number 1151023

Accounts

MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023

Company Registration Number: 8331342

**Annual Report and Financial Statements
31 December 2023**

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

Annual Report and Financial Statements 2023 Contents

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MANOR PARK CHRISTIAN CENTRE

Legal and Administrative Information For the year ended 31 December 2023

Charity Name	Manor Park Christian Centre
Charity Registration	1151023. Manor Park Christian Centre (“MPCC”) was incorporated on 14 December 2012 in order to take on the operations and assets of the unincorporated association of the same name. The unincorporated association was established in 1985 and was also known as Manor Park Christian Centre. MPCC was registered with the Charity Commission on 28 February 2022.
Company Registration	8331342
Principal Address	454 High Street North, Manor Park, London E12 6RH
Affiliations	MPCC is affiliated to the London Baptist Association (the London Baptist Property Board), the Evangelical Alliance and Transform Newham
Governing Document	Memorandum and Articles of Association dated 14 December 2012.
Objectives	<ul style="list-style-type: none">• Advancing and expressing the Christian faith in accordance with the Statement of Faith in the public benefit; and• Any charitable purpose in furtherance of the church in the public benefit as decided by the church from time to time. <p>The principle object of the church is to bring people to Jesus and membership in His family, developing them to Christ-like maturity and equipping them for their ministry in the church and their life mission in the world in order to magnify God's name.</p>
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Kundan Golla Anthony Oyekanmi Mike Swarbrick Samuel George Sunil Tatiparti</p> <p style="text-align: right;">Resigned 30th June 2023</p>
Key Management Personnel	<p>The Leadership Team, who serve as Trustees, are those in charge of planning, directing, controlling, running and operating the Charity. Those members of staff who are the senior management personnel to whom the Trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Pastor and the Lead Church Office Administrator.</p>
Bankers	<p>Barclays Bank The Newham Group London E12</p>
Independent examiner	<p>Sheila Parry ACCA SPX Oxford Limited Peace House 19 Paradise Street Oxford OX1 1LD</p>
Solicitor	<p>Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES</p>

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2023

The Trustees submit their report and the financial statements of Manor Park Christian Centre (“MPCC”) for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC’s business in accordance with MPCC’s objects. The Trustees meet approximately 11 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

None of MPCC’s Trustees, with the exception of the Pastor, receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the Pastor and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

MPCC’s primary concern and objective is the glory of God. Whilst it is MPCC’s policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 150. The Trustees have given due regard to the Charity Commissions’ guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers; promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Seniors Lunch, the police breakfasts and training days for the London Met Police NE-CU, the MPCC Newham Food Bank for the needy, and the NEWway Project night shelter for the homeless, and the various courses that are offered for personal benefit, such as the CAP Money Course (a personal financial budgeting course).

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC’s Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church’s ministry achievements included:

- the children’s ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2023

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members and rental income from the hiring out of the church building.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves decreased by £15,333 (2022: increased by £6,676) during the year. The balance sheet shows total net assets of £1,246,776 (2022: £1,262,109).

Included in total funds are amounts totalling £4,473 (2022: £1,103) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2023 MPCC had net free reserves of £341,999 (2022: £360,702) as follows:

	2023 £	2022 £
Total reserves	1,246,776	1,262,109
Less: restricted funds	(4,473)	(1,103)
Less: unrestricted fixed assets used for the continuing work of MPCC	(900,304)	(900,304)
Free reserves	341,999	360,702
Free reserves requirement:		
12 months budgeted routine expenditure	120,000	110,000
Amounts earmarked for property purchase	221,999	250,702
Total free reserves requirement	341,999	360,702

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, equivalent to approximately 10% of its incoming resources annually, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Cell UK, Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors, Teen Challenge London, and Watoto Child Care Ministries in Uganda. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2023

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, the Oasis ministry for a warm space for the community, the MPCC Newham Food Bank for the needy, and the NEW way Night Shelter for the homeless.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

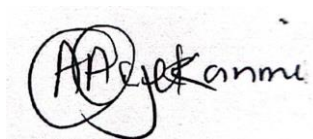
In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 10 October 2024 and signed on its behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2023, set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

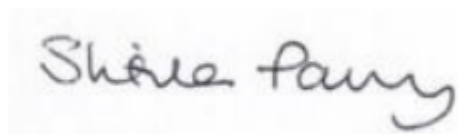
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

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.



Sheila Parry ACCA
22 November 2024

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities For the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:	2						
Donations and legacies		97,895	5,832	103,727	107,863	2,400	110,263
Other trading activities		-	-	-	700	-	700
Investments		10,321	-	10,321	3,397	-	3,397
Total Income		108,216	5,832	114,048	111,960	2,400	114,360
Expenditure on:	3						
Charitable activities		126,919	2,462	129,381	105,495	2,189	107,684
Total Expenditure		126,919	2,462	129,381	105,495	2,189	107,684
Net gains/(losses) on investments		-	-	-	-	-	-
Net (expenditure)/income before tax		(18,703)	3,370	(15,333)	6,465	211	6,676
Tax payable	4	-	-	-	-	-	-
Net income after tax		(18,703)	3,370	(15,333)	6,465	211	6,676
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		(18,703)	3,370	(15,333)	6,465	211	6,676
Total funds brought forward		1,261,006	1,103	1,262,109	1,254,541	892	1,255,433
Total funds carried forward		1,242,303	4,473	1,246,776	1,261,006	1,103	1,262,109

MANOR PARK CHRISTIAN CENTRE

Balance Sheet As at 31 December 2023

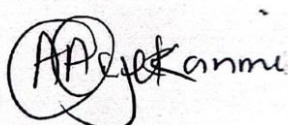
	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	5	903,985	-	903,985	900,304
		903,985	0	903,985	900,304
Current Assets					
Debtors	6	36,512	-	36,512	27,110
Cash At Bank And In Hand		303,377	4,473	307,850	336,904
		339,889	4,473	344,362	364,014
Creditors - Amounts Falling Due Within One Year	7	1,571	-	1,571	2,209
Net Current Assets		338,318	4,473	342,791	361,805
Net Assets		1,242,303	4,473	1,246,776	1,262,109
Represented By:					
Funds:					
Restricted Funds	8	-	4,473	4,473	1,103
Unrestricted Income Funds		1,242,303	-	1,242,303	1,261,006
Total Funds		1,242,303	4,473	1,246,776	1,262,109

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2023 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 10 October 2024 and signed on their behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

Company Registration Number: 8331342

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of freehold land and buildings which are in use which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis. The income from trading activities includes rental income from the letting of the church premises which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- The church freehold land and buildings (the manses) are stated at valuation, with the most recent valuation taking place as at 31 December 2015 and the next valuation is expected to take place for the year ended 31 December 2023. Depreciation is not provided as the estimated residual value is considered to be the same or higher than the carrying value of the property in the accounts.
- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Offerings and donations	88,509	5,832	94,341	99,035
Income tax reclaimed	9,386	-	9,386	11,228
	<u>97,895</u>	<u>5,832</u>	<u>103,727</u>	<u>110,263</u>
Other trading activities				
Lettings income	-	-	-	700
	<u>0</u>	<u>0</u>	<u>0</u>	<u>700</u>
Investment income				
Bank Interest	10,321	-	10,321	3,397
	<u>108,216</u>	<u>5,832</u>	<u>114,048</u>	<u>114,360</u>

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

3. Expenditure – Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Ministry Personnel				
Gross salaries	5,001	-	5,001	27,271
Employer's National Insurance	2,538	-	2,538	4,100
Employer's Allowance	(2,538)	-	(2,538)	(4,100)
Pension Contributions	744	-	744	1,116
Council Tax	577	-	577	1,199
Manse Insurance	467	-	467	1,040
Manse upkeep	15,288	-	15,288	1,610
Minister's Expenses	1,935	-	1,935	-
	24,012	0	24,012	32,236
Centre Life & Outreach				
Publicity, website	279	-	279	770
Training, conferences, retreats & outings	-	-	-	394
Books, literature & teaching resources	228	-	228	46
Visiting speakers	11,859	-	11,859	6,750
Children & youth ministry	821	-	821	555
Foodbank	500	2,452	2,952	2,159
Music	-	-	-	66
Licences and subscriptions	1,245	-	1,245	687
Catering	3,491	10	3,501	1,772
Flowers	104	-	104	124
Travel & accommodation	1,421	-	1,421	175
Grants & gifts (see note 3b below)	3,489	-	3,489	2,860
Other	40	-	40	216
	23,477	2,462	25,939	16,574
Office & Support				
Gross salaries	33,858	-	33,858	30,709
Telephone/broadband	1,954	-	1,954	1,971
Printing, stationery & postage	665	-	665	310
Photocopying	2,583	-	2,583	2,520
Office supplies	124	-	124	95
Computer supplies & maintenance	494	-	494	745
Accountancy & payroll services	4,598	-	4,598	2,598
Professional fees	2,700	-	2,700	-
Bank & credit card charges	294	-	294	755
Recruitment	175	-	175	704
Other	195	-	195	385
	47,640	0	47,640	40,792
Provision building and facilities				
Heat & light	8,044	-	8,044	5,988
Water	762	-	762	259
Insurance	6,509	-	6,509	4,675
Repairs, maintenance & equipment	12,501	-	12,501	4,530
Health & safety	1,102	-	1,102	1,056
Cleaning	1,598	-	1,598	1,209
Depreciation	1,024	-	1,024	115
	31,540	0	31,540	17,832
Governance costs				
Independent Examination	250	-	250	250
	250	0	250	250
	126,919	2,462	129,381	107,684

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2023 £	2022 £
Gross salaries	38,859	57,980
Employer's National Insurance	2,538	4,100
Employer's Annual Allowance	(2,538)	(4,100)
Pension contributions	744	1,116
	39,603	59,096
Of which the following were in relation to Key Management Personnel:		
Gross salaries	26,001	27,270

The number of employees during the year:

	2023 Number	2022 Number
Full time workers	3	4
Part time workers	0	0
	3	4

No employee received emoluments in excess of £60,000 during the year. The Ministers, one of whom is a Trustee, lived in housing provided by MPCC. Trustees received £nil in reimbursement for costs incurred on MPCC business.

3b. Gifts Analysis

Included within Expenditure on Charitable Activities are the following gifts:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Gifts to individuals – incl. compassionate ministry	1,330	-	1,330	130
Gifts to organisations				
Samaritan's Purse International	59	-	59	30
Central African Ministries	1,000	-	1,000	1,200
Cell UK	25	-	25	300
Newham Christian Fellowships	250	-	250	175
Open Doors	275	-	275	300
Teen Challenge	275	-	275	300
Youth for Christ (Newham)	275	-	275	425
	2,159	0	2,159	2,730
	3,489	0	3,489	2,860

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2023	900,000	79,752	979,752
Additions	-	4,705	4,705
Disposals	-	-	-
At 31 December 2023	<u>900,000</u>	<u>84,457</u>	<u>984,457</u>
Depreciation			
At 1 January 2023	-	79,448	79,448
Charge For Year	-	1,024	1,024
Disposals	-	-	-
At 31 December 2023	<u>0</u>	<u>80,472</u>	<u>80,472</u>
Net Book Value			
At 31 December 2023	<u>900,000</u>	<u>3,985</u>	<u>903,985</u>
At 31 December 2022	<u>900,000</u>	<u>304</u>	<u>900,304</u>

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	31 December 2015 Valuation
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The valuation of the residential properties was undertaken by the Trustees with reference to local market values and recent sold prices as at 31 December 2015.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

6. Debtors

	2023 £	2022 £
Prepayments	1,732	1,966
Gift Aid tax receivable	34,780	25,144
	<u>36,512</u>	<u>27,110</u>

7. Creditors – Amounts falling Due Within One Year

	2023 £	2022 £
Other creditors including taxation and social security	160	886
Accruals	1,046	1,250
Other creditors	365	73
	<u>1,571</u>	<u>2,136</u>

8. Restricted Income Funds

8a. Current Year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £
Shoe Box	297	-	-	-	-	297
Foodbank	241	5,832	(2,462)	-	-	3,611
Collection for individuals	565	-	-	-	-	565
	<u>1103</u>	<u>5,832</u>	<u>(2,462)</u>	<u>0</u>	<u>0</u>	<u>4,473</u>

8b. Prior Year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2022 £
Shoe Box	327	-	(30)	-	-	297
Foodbank	-	2,400	(2,159)	-	-	241
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>2,400</u>	<u>(2,189)</u>	<u>0</u>	<u>0</u>	<u>1,103</u>

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2023

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2023	2022
	£	£
Not later than one year	814	616
Later than one year and not later than five years	7,322	-
	<u>8,136</u>	<u>616</u>

10. Related Party Transactions

During the reporting period, the company had no transactions with related parties to be disclosed.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.

MANOR PARK CHRISTIAN CENTRE

England & Wales - Charity number 1151023

Accounts

MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023

Company Registration Number: 8331342

**Annual Report and Financial Statements
31 December 2022**

Simply Churches
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

Annual Report and Financial Statements 2022 Contents

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MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2022

The Trustees submit their report and the financial statements of Manor Park Christian Centre (“MPCC”) for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC’s business in accordance with MPCC’s objects. The Trustees meet approximately 11 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

None of MPCC’s Trustees, with the exception of the Pastor, receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the Pastor and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

MPCC’s primary concern and objective is the glory of God. Whilst it is MPCC’s policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 350. The Trustees have given due regard to the Charity Commissions’ guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers; promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Seniors Lunch, the police breakfasts and training days for the London Met Police NE-CU, the MPCC Newham Food Bank for the needy, and the NEWway Project night shelter for the homeless, and the various courses that are offered for personal benefit, such as the CAP Money Course (a personal financial budgeting course).

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC’s Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church’s ministry achievements included:

- the children’s ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2022

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members and rental income from the hiring out of the church building.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves increased by £6,676 (2021: increased by £2,052) during the year. The balance sheet shows total net assets of £1,262,109 (2021: £1,255,433).

Included in total funds are amounts totalling £1,103 (2021: £892) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2022 MPCC had net free reserves of £360,702 (2021: £354,204) as follows:

	2022 £	2021 £
Total reserves	1,262,109	1,255,515
Less: restricted funds	(1,103)	(892)
Less: unrestricted fixed assets used for the continuing work of MPCC	(900,304)	(900,419)
Free reserves	360,702	354,204
Free reserves requirement:		
12 months budgeted routine expenditure	110,000	110,000
Amounts earmarked for property purchase	250,702	244,204
Total free reserves requirement	360,702	354,204

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, equivalent to approximately 10% of its incoming resources annually, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Cell UK, Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors, Teen Challenge London, and Watoto Child Care Ministries in Uganda. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2022

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, of the MPCC Newham Food Bank for the needy and the NEW way Night Shelter for the homeless.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 28th September 2023 and signed on its behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2022, set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

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.



Christine Cheung-Poston ACCA

28th September 2023

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:	2						
Donations and legacies		107,863	2,400	110,263	109,328	300	109,628
Other trading activities		700	-	700	1,200	-	1,200
Investments		3,397	-	3,397	380	-	380
Total Income		111,960	2,400	114,360	110,908	300	111,208
Expenditure on:	3						
Charitable activities		105,495	2,189	107,684	108,856	300	109,156
Total Expenditure		105,495	2,189	107,684	108,856	300	109,156
Net gains/(losses) on investments		-	-	-	-	-	-
Net income before tax		6,465	211	6,676	2,052	0	2,052
Tax payable	4	-	-	-	-	-	-
Net income after tax		6,465	211	6,676	2,052	0	2,052
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		6,465	211	6,676	2,052	0	2,052
Total funds brought forward		1,254,541	892	1,255,433	1,252,489	892	1,253,381
Total funds carried forward		1,261,006	1,103	1,262,109	1,254,541	892	1,255,433

MANOR PARK CHRISTIAN CENTRE

Balance Sheet As at 31 December 2022

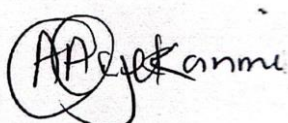
	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	5	900,304	-	900,304	900,419
		900,304	0	900,304	900,419
Current Assets					
Debtors	6	27,110	-	27,110	41,671
Cash At Bank And In Hand		335,801	1,103	336,904	314,948
		362,911	1,103	364,014	356,619
Creditors - Amounts Falling Due Within One Year	7	2,209	-	2,209	1,605
Net Current Assets		360,702	1,103	361,805	355,014
Net Assets		1,261,006	1,103	1,262,109	1,255,433
Represented By:					
Funds:					
Restricted Funds	8	-	1,103	1,103	892
Unrestricted Income Funds		1,261,006	-	1,261,006	1,254,541
Total Funds		1,261,006	1,103	1,262,109	1,255,433

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 29th September 2023 and signed on their behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

Company Registration Number: 8331342

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of freehold land and buildings which are in use which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis. The income from trading activities includes rental income from the letting of the church premises which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- The church freehold land and buildings (the manses) are stated at valuation, with the most recent valuation taking place as at 31 December 2015 and the next valuation is expected to take place for the year ended 31 December 2022. Depreciation is not provided as the estimated residual value is considered to be the same or higher than the carrying value of the property in the accounts.
- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

1. Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations & legacies				
Offerings and donations	96,635	2,400	99,035	95,031
Income tax reclaimed	11,228	-	11,228	14,597
	<u>107,863</u>	<u>2,400</u>	<u>110,263</u>	<u>109,628</u>
Other trading activities				
Lettings income	700	-	700	1,200
	<u>700</u>	<u>0</u>	<u>700</u>	<u>1,200</u>
Investment income				
Bank Interest	3,397	-	3,397	380
	<u>3,397</u>	<u>-</u>	<u>3,397</u>	<u>380</u>
	<u>111,960</u>	<u>2,400</u>	<u>114,360</u>	<u>111,208</u>

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

3. Expenditure – Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Ministry Personnel				
Gross salaries	40,129	-	40,129	53,765
Employer's National Insurance	4,100	-	4,100	3,764
Employer's Allowance	(4,100)	-	(4,100)	(3,764)
Pension Contributions	1,116	-	1,116	1,116
Council Tax	1,199	-	1,199	1,283
Manse Insurance	1,040	-	1,040	921
Manse upkeep	1,610	-	1,610	872
	45,094	0	45,094	57,957
Centre Life & Outreach				
Publicity, website	770	-	770	745
Training, conferences, retreats & outings	394	-	394	-
Books, literature & teaching resources	46	-	46	1,809
Visiting speakers	6,750	-	6,750	1,289
Children & youth ministry	555	-	555	167
Foodbank	-	2,159	2,159	854
Music	66	-	66	1,186
Licences and subscriptions	687	-	687	752
Catering	1,772	-	1,772	1,030
Flowers	124	-	124	-
Travel & accommodation	175	-	175	20
Grants & gifts	2,830	30	2,860	2,574
Loans written off	-	-	-	(500)
Other	216	-	216	259
	14,385	2,189	16,574	10,185
Office & Support				
Gross salaries	17,851	-	17,851	8,405
Telephone/broadband	1,971	-	1,971	2,033
Printing, stationery & postage	310	-	310	225
Photocopying	2,520	-	2,520	2,845
Office supplies	95	-	95	168
Computer supplies & maintenance	745	-	745	923
Accountancy & payroll services	2,598	-	2,598	2,797
Bank & credit card charges	755	-	755	513
Recruitment	704	-	704	-
Other	385	-	385	-
	27,934	0	27,934	17,909
Provision of Centre building and facilities				
Heat & light	5,988	-	5,988	5,035
Water	259	-	259	155
Insurance	4,675	-	4,675	4,201
Repairs, maintenance & equipment	4,530	-	4,530	11,520
Health & safety	1,056	-	1,056	1,159
Cleaning	1,209	-	1,209	645
Depreciation	115	-	115	140
	17,832	0	17,832	22,715
Governance costs				
Independent Examination	250	-	250	250
	250	0	250	250
	105,495	2,189	107,684	109,016

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2022 £	2021 £
Gross salaries	57,980	62,169
Employer's National Insurance	4,100	3,764
Employer's Annual Allowance	(4,100)	(3,764)
Pension contributions	1,116	1,116
	59,096	63,285
Of which the following were in relation to Key Management Personnel:		
Gross salaries	27,270	40,906

The number of employees during the year:

	2022 Number	2021 Number
Full time workers	4	3
Part time workers	0	1
	4	4

No employee received emoluments in excess of £60,000 during the year. The Ministers, one of whom is a Trustee, lived in housing provided by MPCC. Trustees received £nil in reimbursement for costs incurred on MPCC business.

3b. Gifts Analysis

Included within Expenditure on Charitable Activities are the following gifts:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Gifts to individuals – incl. compassionate ministry	130	-	130	174
Gifts to organisations				
Samaritan's Purse International	-	30	30	-
Central African Ministries	1,200	-	1,200	1,200
Cell UK	300	-	300	-
Newham Christian Fellowships	175	-	175	300
Open Doors	300	-	300	300
Teen Challenge	300	-	300	300
Youth for Christ (Newham)	425	-	425	300
	2,700	30	2,730	2,100
	2,830	30	2,860	2,274

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2022	900,000	79,752	979,752
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>900,000</u>	<u>79,752</u>	<u>979,752</u>
Depreciation			
At 1 January 2022	-	79,333	79,333
Charge For Year	-	115	115
Disposals	-	-	-
At 31 December 2022	<u>0</u>	<u>79,448</u>	<u>79,448</u>
Net Book Value			
At 31 December 2022	<u>900,000</u>	<u>304</u>	<u>900,304</u>
At 31 December 2021	<u>900,000</u>	<u>419</u>	<u>900,419</u>

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	31 December 2015 Valuation
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The valuation of the residential properties was undertaken by the Trustees with reference to local market values and recent sold prices as at 31 December 2015.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

6. Debtors

	2022 £	2021 £
Prepayments	1,966	1,508
Gift Aid tax receivable	25,144	40,163
	<u>27,110</u>	<u>41,671</u>

7. Creditors – Amounts falling Due Within One Year

	2022 £	2021 £
Other creditors including taxation and social security	886	505
Accruals	1,250	1,100
Other creditors	73	-
	<u>2,209</u>	<u>1,605</u>

8. Restricted Income Funds

8a. Current Year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2022 £
Shoe Box	327	-	(30)	-	-	297
Foodbank	-	2,400	(2,159)	-	-	241
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>2,400</u>	<u>(2,189)</u>	<u>0</u>	<u>0</u>	<u>1,103</u>

8b. Prior Year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2021 £
Shoe Box	327	-	-	-	-	327
Foodbank	-	300	(300)	-	-	-
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>300</u>	<u>(300)</u>	<u>0</u>	<u>0</u>	<u>892</u>

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2022

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2022 £	2021 £
Not later than one year	616	616
Later than one year and not later than five years	-	1,848
	616	2,464

10. Related Party Transactions

David Foster, a Trustee, received gross remuneration of £14,666 (2021: £21,999) during the year in his employed capacity of Pastor. David Foster also occupied a manse, rent free, as part of his contract of employment for the better performance of his duties

Jean Foster, the spouse of David Foster, received gross remuneration of £12,604 (2021: £18,907) during the year in her employed capacity of Lead Administrative and Catering Officer.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.

MANOR PARK CHRISTIAN CENTRE

England & Wales - Charity number 1151023

Accounts

MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023
Company Registration Number: 8331342

Annual Report and Financial Statements
31 December 2021

Simply Churches
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

Annual Report and Financial Statements 2021 Contents

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MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2021

The Trustees submit their report and the financial statements of Manor Park Christian Centre (“MPCC”) for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC’s business in accordance with MPCC’s objects. The Trustees meet approximately 11 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

None of MPCC’s Trustees, with the exception of the Pastor, receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the Pastor and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

MPCC’s primary concern and objective is the glory of God. Whilst it is MPCC’s policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 350. The Trustees have given due regard to the Charity Commissions’ guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers; promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Seniors Lunch, the police breakfasts and training days for the London Met Police NE-CU, the MPCC Newham Food Bank for the needy, and the NEWway Project night shelter for the homeless, and the various courses that are offered for personal benefit, such as the CAP Money Course (a personal financial budgeting course).

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC’s Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church’s ministry achievements included:

- the children’s ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2021

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members and rental income from the hiring out of the church building.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves increased by £2,052 (2020: increased by £16,083) during the year. The balance sheet shows total net assets of £1,255,433 (2020: £1,253,381).

Included in total funds are amounts totalling £892 (2020: £892) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2021 MPCC had net free reserves of £354,204 (2020: £352,489) as follows:

	2021 £	2020 £
Total reserves	1,255,515	1,253,381
Less: restricted funds	(892)	(892)
Less: unrestricted fixed assets used for the continuing work of MPCC	(900,419)	(900,000)
	354,204	352,489
Free reserves requirement:		
12 months budgeted routine expenditure	110,000	120,000
Amounts earmarked for property purchase	244,204	232,489
Total free reserves requirement	354,204	352,489

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, equivalent to approximately 10% of its incoming resources annually, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Cell UK, Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors, Teen Challenge London, and Watoto Child Care Ministries in Uganda. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2021

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, of the MPCC Newham Food Bank for the needy and the NEW way Night Shelter for the homeless.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

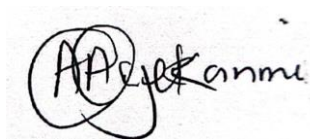
In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 29th September 2022 and signed on its behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2021, set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

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.



Christine Cheung-Poston ACCA

29th September 2022

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:	2						
Donations and legacies		109,328	300	109,628	116,500	-	116,500
Other trading activities		1,200	-	1,200	10,300	-	10,300
Investments		380	-	380	766	-	766
Other		-	-	-	-	-	-
Total Income		110,908	300	111,208	127,566	0	127,566
Expenditure on:	3						
Charitable activities		108,856	300	109,156	111,483	-	111,483
Total Expenditure		108,856	300	109,156	111,483	0	111,483
Net gains/(losses) on investments		-	-	-	-	-	-
Net income before tax		2,052	0	2,052	16,083	0	16,083
Tax payable	4	-	-	-	-	-	-
Net expenditure after tax		2,052	0	2,052	16,083	0	16,083
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		2,052	0	2,052	16,083	0	16,083
Total funds brought forward		1,252,489	892	1,253,381	1,236,406	892	1,237,298
Total funds carried forward		1,254,541	892	1,255,433	1,252,489	892	1,253,381

MANOR PARK CHRISTIAN CENTRE

Balance Sheet

As at 31 December 2021

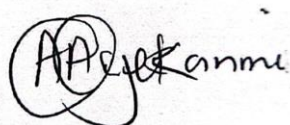
	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	5	900,419	-	900,419	900,000
Investments		-	-	-	-
		<u>900,419</u>	<u>0</u>	<u>900,419</u>	<u>900,000</u>
Current Assets					
Debtors	6	41,671	-	41,671	27,042
Cash At Bank And In Hand		314,056	892	314,948	327,638
		<u>355,727</u>	<u>892</u>	<u>356,619</u>	<u>354,680</u>
Creditors - Amounts Falling Due Within One Year	7	1,605	-	1,605	1,299
		<u>354,122</u>	<u>892</u>	<u>355,014</u>	<u>353,381</u>
Net Current Assets					
		<u>1,254,541</u>	<u>892</u>	<u>1,255,433</u>	<u>1,253,381</u>
Net Assets					
		<u>1,254,541</u>	<u>892</u>	<u>1,255,433</u>	<u>1,253,381</u>
Represented By:					
Funds:					
Restricted Funds	8	-	892	892	892
Unrestricted Income Funds		1,254,541	-	1,254,541	1,252,489
		<u>1,254,541</u>	<u>892</u>	<u>1,255,433</u>	<u>1,253,381</u>
Total Funds		<u>1,254,541</u>	<u>892</u>	<u>1,255,433</u>	<u>1,253,381</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2021 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 29th September 2022 and signed on their behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

Company Registration Number: 8331342

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of freehold land and buildings which are in use which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis. The income from trading activities includes rental income from the letting of the church premises which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- The church freehold land and buildings (the manses) are stated at valuation, with the most recent valuation taking place as at 31 December 2015 and the next valuation is expected to take place for the year ended 31 December 2021. Depreciation is not provided as the estimated residual value is considered to be the same or higher than the carrying value of the property in the accounts.
- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations & legacies				
Offerings and donations	94,731	300	95,031	101,428
Income tax reclaimed	14,597	-	14,597	15,072
	<u>109,328</u>	<u>300</u>	<u>109,628</u>	<u>116,500</u>
Other trading activities				
Lettings income	1,200	-	1,200	10,300
Other income	-	-	-	-
	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>10,300</u>
Investment income				
Bank Interest	380	-	380	766
	<u>380</u>	<u>-</u>	<u>380</u>	<u>766</u>
	<u>110,908</u>	<u>300</u>	<u>111,208</u>	<u>127,566</u>

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

3. Expenditure – Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Ministry Personnel				
Gross salaries	53,765	-	53,765	53,765
Employer's National Insurance	3,764	-	3,764	3,799
Employer's Allowance	(3,764)	-	(3,764)	(2,951)
Pension Contributions	1,116	-	1,116	1,118
Council Tax	1,283	-	1,283	1,221
Manse Insurance	921	-	921	886
Manse upkeep	872	-	872	648
	57,957	0	57,957	58,486
Centre Life & Outreach				
Publicity	745	-	745	799
Training, conferences, retreats & outings	-	-	-	56
Books, literature & teaching resources	1,809	-	1,809	1,035
Visiting speakers	1,289	-	1,289	1,505
Children & youth ministry	167	-	167	129
Night Shelter	-	-	-	375
Foodbank	554	300	854	566
Music	1,186	-	1,186	462
Licences and subscriptions	752	-	752	1,779
Catering	1,030	-	1,030	2,451
Flowers	-	-	-	33
Travel & accommodation	20	-	20	240
Grants & gifts	2,574	-	2,574	2,759
Loans written off	(500)	-	(500)	-
Other	259	-	259	11
	9,885	300	10,185	12,200
Office & Support				
Gross salaries	8,405	-	8,405	8,403
Telephone/broadband	2,033	-	2,033	2,046
Printing, stationery & postage	225	-	225	415
Photocopying	2,845	-	2,845	3,907
Office supplies	168	-	168	183
Computer supplies & maintenance	923	-	923	1,096
Accountancy & payroll services	2,797	-	2,797	2,264
Bank & credit card charges	513	-	513	541
Other	-	-	-	1,216
	17,909	0	17,909	20,071
Provision of Centre building and facilities				
Heat & light	5,035	-	5,035	7,570
Water	155	-	155	348
Insurance	4,201	-	4,201	4,171
Repairs, maintenance & equipment	11,520	-	11,520	5,813
Health & safety	1,159	-	1,159	1,466
Cleaning	645	-	645	281
Depreciation	140	-	140	827
	22,855	0	22,855	20,476
Governance costs				
Legal & professional	-	-	-	-
Independent Examination	250	-	250	250
	250	0	250	250
	108,856	300	109,156	111,483

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2021 £	2020 £
Gross salaries	62,169	62,168
Employer's National Insurance	3,764	3,799
Employer's Annual Allowance	(3,764)	(2,951)
Pension contributions	1,116	1,119
	63,285	64,135
Of which the following were in relation to Key Management Personnel:		
Gross salaries	40,906	40,906

The number of employees during the year:

	2021 Number	2020 Number
Full time workers	3	3
Part time workers	1	1
	4	4

No employee received emoluments in excess of £60,000 during the year. The Ministers, one of whom is a Trustee, lived in housing provided by MPCC. Trustees received £nil in reimbursement for costs incurred on MPCC business.

3b. Gifts Analysis

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Included within Expenditure on Charitable Activities are the following gifts:				
Gifts to individuals – incl. compassionate ministry	174	-	174	102
Gifts to organisations				
Casa Harului (House of Grace)	-	-	-	50
Central African Ministries	1,200	-	1,200	1282
Newham Christian Fellowships	300	-	300	425
Open Doors	300	-	300	300
Teen Challenge	300	-	300	275
Youth for Christ (Newham)	300	-	300	325
	2,400	0	2,400	2,657
	2,574	0	2,574	2,759

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	900,000	79,193	979,193
Additions	-	559	559
Disposals	-	-	-
At 31 December 2021	<u>900,000</u>	<u>79,752</u>	<u>979,752</u>
Depreciation			
At 1 January 2021	-	79,193	79,193
Charge For Year	-	140	140
Disposals	-	-	-
At 31 December 2021	<u>0</u>	<u>79,333</u>	<u>79,333</u>
Net Book Value			
At 31 December 2021	<u>900,000</u>	<u>419</u>	<u>900,419</u>
At 31 December 2020	<u>900,000</u>	<u>0</u>	<u>900,000</u>

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	31 December 2015 Valuation
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The valuation of the residential properties was undertaken by the Trustees with reference to local market values and recent sold prices as at 31 December 2015.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

6. Debtors

	2021 £	2020 £
Prepayments	1,508	1,476
Gift Aid tax receivable	40,163	25,566
	<u>41,671</u>	<u>27,042</u>

7. Creditors – Amounts falling Due Within One Year

	2021 £	2020 £
Other creditors including taxation and social security	505	199
Accruals	1,100	1,100
	<u>1,605</u>	<u>1,299</u>

8. Restricted Income Funds

8a. Current Year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2021 £
Shoe Box	327	-	-	-	-	327
Foodbank	-	300	300	-	-	-
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>892</u>

8b. Prior Year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2020 £
Shoe Box	327	-	-	-	-	327
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>892</u>

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2021

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2021 £	2020 £
Not later than one year	616	1,896
Later than one year and not later than five years	1,848	0
	<u>2,464</u>	<u>1,896</u>

10. Related Party Transactions

David Foster, a Trustee, received gross remuneration of £21,999 (2020: £21,999) during the year in his employed capacity of Pastor. David Foster also occupied a manse, rent free, as part of his contract of employment for the better performance of his duties

Jean Foster, the spouse of David Foster, received gross remuneration of £18,907 (2020: £18,907) during the year in her employed capacity of Lead Administrative and Catering Officer.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.

MANOR PARK CHRISTIAN CENTRE

England & Wales - Charity number 1151023

Accounts

MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023

Company Registration Number: 8331342

**Annual Report and Financial Statements
31 December 2020**

Simply Churches
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

Annual Report and Financial Statements 2020 Contents

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MANOR PARK CHRISTIAN CENTRE

Legal and Administrative Information For the year ended 31 December 2020

Charity Name	Manor Park Christian Centre												
Charity Registration	1151023. Manor Park Christian Centre (“MPCC”) was incorporated on 14 December 2012 in order to take on the operations and assets of the unincorporated association of the same name. The unincorporated association was established in 1985 and was also known as Manor Park Christian Centre. MPCC was registered with the Charity Commission on 28 February 2019.												
Company Registration	8331342												
Principal Address	454 High Street North, Manor Park, London E12 6RH												
Affiliations	MPCC is affiliated to the London Baptist Association (the London Baptist Property Board), the Evangelical Alliance and Transform Newham												
Governing Document	Memorandum and Articles of Association dated 14 December 2012.												
Objectives	<ul style="list-style-type: none">• Advancing and expressing the Christian faith in accordance with the Statement of Faith in the public benefit; and• Any charitable purpose in furtherance of the church in the public benefit as decided by the church from time to time. <p>The principle object of the church is to bring people to Jesus and membership in His family, developing them to Christ-like maturity and equipping them for their ministry in the church and their life mission in the world in order to magnify God's name.</p>												
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <table><tr><td>David Foster</td><td>Pastor & chairman</td></tr><tr><td>Kundan Golla</td><td></td></tr><tr><td>Anthony Oyekanmi</td><td></td></tr><tr><td>Mike Swarbrick</td><td>Appointed 5 September 2021</td></tr><tr><td>Samuel George</td><td>Appointed 5 September 2021</td></tr><tr><td>Sunil Tatiparti</td><td>Appointed 5 September 2021</td></tr></table>	David Foster	Pastor & chairman	Kundan Golla		Anthony Oyekanmi		Mike Swarbrick	Appointed 5 September 2021	Samuel George	Appointed 5 September 2021	Sunil Tatiparti	Appointed 5 September 2021
David Foster	Pastor & chairman												
Kundan Golla													
Anthony Oyekanmi													
Mike Swarbrick	Appointed 5 September 2021												
Samuel George	Appointed 5 September 2021												
Sunil Tatiparti	Appointed 5 September 2021												
Key Management Personnel	The Leadership Team, who serve as Trustees, are those in charge of planning, directing, controlling, running and operating the Charity. Those members of staff who are the senior management personnel to whom the Trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Pastor and the Lead Church Office Administrator, Jean Foster.												
Bankers	Barclays Bank The Newham Group London E12												
Independent examiner	Christine Cheung-Poston ACCA 32 Fisher House Copenhagen Street London N1 0JE												
Solicitor	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES												

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2020

The Trustees submit their report and the financial statements of Manor Park Christian Centre (“MPCC”) for the year ended 31 December 2020. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC’s business in accordance with MPCC’s objects. The Trustees meet approximately 11 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

None of MPCC’s Trustees, with the exception of the Pastor, receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the Pastor and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

MPCC’s primary concern and objective is the glory of God. Whilst it is MPCC’s policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 350. The Trustees have given due regard to the Charity Commissions’ guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers; promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Seniors Lunch, the police breakfasts and training days for the London Met Police NE-CU, the MPCC Newham Food Bank for the needy, and the NEWway Project night shelter for the homeless, and the various courses that are offered for personal benefit, such as the CAP Money Course (a personal financial budgeting course).

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC’s Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church’s ministry achievements included:

- the children’s ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2020

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members and rental income from the hiring out of the church building.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves increased by £16,083 (2019: increased by £16,334) during the year. The balance sheet shows total net assets of £1,253,381 (2019: £1,237,298).

Included in total funds are amounts totalling £892 (2019: £892) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2020 MPCC had net free reserves of £352,489 (2019: £335,579) as follows:

	2020 £	2019 £
Total reserves	1,253,381	1,237,298
Less: restricted funds	(892)	(892)
Less: unrestricted fixed assets used for the continuing work of MPCC	(900,000)	(900,827)
Free reserves	352,489	335,579
Free reserves requirement:		
12 months budgeted routine expenditure	120,000	140,000
Amounts earmarked for property purchase	232,489	195,579
Total free reserves requirement	352,489	335,579

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, equivalent to approximately 10% of its incoming resources annually, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Cell UK, Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors, Teen Challenge London, and Watoto Child Care Ministries in Uganda. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees For the year ended 31 December 2020

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, of the MPCC Newham Food Bank for the needy and the NEWway Night Shelter for the homeless.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 15 September 2021 and signed on its behalf by:



David L Foster
Pastor

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2020, set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

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.



Christine Cheung-Poston ACCA

15 September 2021

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities For the year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income from:	2						
Donations and legacies		116,500	-	116,500	113,544	1,370	114,914
Other trading activities		10,300	-	10,300	32,002	-	32,002
Investments		766	-	766	2,089	-	2,089
Other		-	-	-	2,199	-	2,199
Total Income		127,566	0	127,566	149,834	1,370	151,204
Expenditure on:	3						
Charitable activities		111,483	-	111,483	133,500	1,370	135,150
Total Expenditure		111,483	0	111,483	133,500	1,370	135,150
Net gains/(losses) on investments		-	-	-	-	-	-
Net income before tax		16,083	0	16,083	16,334	0	16,054
Tax payable	4	-	-	-	-	-	-
Net expenditure after tax		16,083	0	16,083	16,334	0	16,054
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		16,083	0	16,083	16,334	0	16,054
Total funds brought forward		1,236,686	892	1,237,298	1,220,352	892	1,221,244
Total funds carried forward		1,252,769	892	1,253,381	1,236,686	892	1,237,298

MANOR PARK CHRISTIAN CENTRE

Balance Sheet As at 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Fixed Assets					
Tangible Assets	5	900,000	-	900,000	900,827
Investments		-	-	-	-
		<u>900,000</u>	<u>0</u>	<u>900,000</u>	<u>900,827</u>
Current Assets					
Debtors	6	27,042	-	27,042	52,357
Cash At Bank And In Hand		326,746	892	327,638	287,319
		<u>353,788</u>	<u>892</u>	<u>354,680</u>	<u>339,676</u>
Creditors - Amounts Falling Due Within One Year	7	1,299	-	1,299	3,205
		<u>352,489</u>	<u>892</u>	<u>353,381</u>	<u>336,471</u>
Net Current Assets					
		<u>1,252,489</u>	<u>892</u>	<u>1,253,381</u>	<u>1,237,298</u>
Net Assets					
		<u>1,252,489</u>	<u>892</u>	<u>1,253,381</u>	<u>1,237,298</u>
Represented By:					
Funds:					
Restricted Funds	8	-	892	892	892
Unrestricted Income Funds		1,252,489	-	1,252,489	1,236,406
		<u>1,252,489</u>	<u>892</u>	<u>1,253,381</u>	<u>1,237,298</u>
Total Funds					
		<u>1,252,489</u>	<u>892</u>	<u>1,253,381</u>	<u>1,237,298</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2020 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 15 September 2021 and signed on their behalf by:



David L Foster
Pastor

Company Registration Number: 8331342

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting except for the revaluation of freehold land and buildings which are in use which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis. The income from trading activities includes rental income from the letting of the church premises which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- The church freehold land and buildings (the manses) are stated at valuation, with the most recent valuation taking place as at 31 December 2015 and the next valuation is expected to take place for the year ended 31 December 2021. Depreciation is not provided as the estimated residual value is considered to be the same or higher than the carrying value of the property in the accounts.
- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

1. Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Donations & legacies				
Offerings and donations	101,428	-	101,428	101,212
Income tax reclaimed	15,072	-	15,072	13,702
	<hr/>	<hr/>	<hr/>	<hr/>
	116,500	0	116,500	114,914
Other trading activities				
Lettings income	10,300	-	10,300	32,002
Other income	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	10,300	0	10,300	32,002
Investment income				
Bank Interest	766	-	766	2,089
Other income				
Insurance claim	-	-	-	2,199
	<hr/>	<hr/>	<hr/>	<hr/>
	127,566	0	127,566	151,204

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

3. Expenditure – Charitable Activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Ministry Personnel				
Gross salaries	53,765	-	53,765	53,765
Employer's National Insurance	3,799	-	3,799	3,869
Employer's Allowance	(2,951)	-	(2,951)	(2,992)
Pension Contributions	1,118	-	1,118	1,036
Council Tax	1,221	-	1,221	1,165
Manse Insurance	886	-	886	864
Manse upkeep	648	-	648	511
	58,486	0	58,486	58,218
Centre Life & Outreach				
Publicity	799	-	799	1,896
Training, conferences, retreats & outings	56	-	56	810
Books, literature & teaching resources	1,035	-	1,035	1,567
Visiting speakers	1,505	-	1,505	2,724
Children & youth ministry	129	-	129	132
Night Shelter	375	-	375	376
Foodbank	566	-	566	824
Music	462	-	462	1,6291
Licences and subscriptions	1,779	-	1,779	2,174
Catering	2,451	-	2,451	4,822
Flowers	33	-	33	112
Travel & accommodation	240	-	240	606
Grants & gifts	2,759	-	2,759	4,563
Loans written off	-	-	-	1,440
Other	11	-	11	207
	12,200	0	12,200	38,544
Office & Support				
Gross salaries	8,403	-	8,403	8,403
Employers National Insurance	-	-	-	-
Telephone/broadband	2,046	-	2,046	2,100
Printing, stationery & postage	415	-	415	392
Photocopying	3,907	-	3,907	4,664
Office supplies	183	-	183	478
Computer supplies & maintenance	1,096	-	1,096	706
Accountancy & payroll services	2,264	-	2,264	2,908
Bank & credit card charges	541	-	541	771
Other	1,216	-	1,216	891
	20,071	0	20,071	21,313
Provision of Centre building and facilities				
Heat & light	7,570	-	7,570	10,550
Water	348	-	348	685
Insurance	4,171	-	4,171	4,069
Repairs, maintenance & equipment	5,813	-	5,813	10,548
Health & safety	1,466	-	1,466	1,649
Cleaning	281	-	281	1,885
Depreciation	827	-	827	1,645
	20,476	0	20,476	31,031
Governance costs				
Legal & professional	-	-	-	456
Independent Examination	250	-	250	250
	250	0	250	706
	111,483	0	111,483	149,812

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2020 £	2019 £
Gross salaries	62,168	62,168
Employer's National Insurance	3,799	3,869
Employer's Annual Allowance	(2,951)	(2,992)
Pension contributions	1,119	1,036
	64,135	64,081
Of which the following were in relation to Key Management Personnel:		
Gross salaries	40,906	40,501

The number of employees during the year:

	2020 Number	2019 Number
Full time workers	3	3
Part time workers	1	1
	4	4

No employee received emoluments in excess of £60,000 during the year. The Ministers, one of whom is a Trustee, lived in housing provided by MPCC. Trustees received £nil in reimbursement for costs incurred on MPCC business.

3b. Gifts Analysis

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Included within Expenditure on Charitable Activities are the following gifts:				
Gifts to individuals – incl. compassionate ministry	102	-	102	226
Gifts to organisations				
Casa Harului (House of Grace)	50	-	50	300
Central African Ministries	1,282	-	1,282	1,200
Newham Christian Fellowships	425	-	425	600
Open Doors	300	-	300	300
Teen Challenge	275	-	275	300
Watoto Ministries	-	-	-	1,337
Youth for Christ (Newham)	325	-	325	300
	2,657	0	2,657	4,337
	2,759	0	2,759	4,563

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2020	900,000	79,193	979,193
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	<u>900,000</u>	<u>79,193</u>	<u>979,193</u>
Depreciation			
At 1 January 2020	-	78,366	78,366
Charge For Year	-	827	827
Disposals	-	-	-
At 31 December 2020	<u>0</u>	<u>79,193</u>	<u>79,193</u>
Net Book Value			
At 31 December 2020	<u>900,000</u>	<u>0</u>	<u>900,000</u>
At 31 December 2019	<u>900,000</u>	<u>827</u>	<u>900,827</u>

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	31 December 2015 Valuation
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The valuation of the residential properties was undertaken by the Trustees with reference to local market values and recent sold prices as at 31 December 2015.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

6. Debtors

	2020 £	2019 £
Prepayments	1,476	1,439
Gift Aid tax receivable	25,566	50,918
	<u>27,042</u>	<u>52,357</u>

7. Creditors – Amounts falling Due Within One Year

	2020 £	2019 £
Other creditors including taxation and social security	199	456
Accruals	1,100	2,750
	<u>1,299</u>	<u>3,206</u>

8. Restricted Income Funds

8a. Current Year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2020 £
Shoe Box	327	-	-	-	-	327
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>892</u>

8b. Prior Year

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2019 £
Shoe Box	327	-	-	-	-	327
Night Shelter	0	240	(240)	-	-	0
Watoto Ministries	0	822	(822)	-	-	0
CAM international	0	308	(308)	-	-	0
Collection for individuals	565	-	-	-	-	565
	<u>892</u>	<u>1,370</u>	<u>(1,370)</u>	<u>0</u>	<u>0</u>	<u>892</u>

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

MANOR PARK CHRISTIAN CENTRE

Notes to the Financial Statements For the year ended 31 December 2020

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2020 £	2019 £
Not later than one year	1,896	1,896
Later than one year and not later than five years	0	1,896
	<u>1,896</u>	<u>3,792</u>

10. Related Party Transactions

David Foster, a Trustee, received gross remuneration of £21,999 (2019: £21,999) during the year in his employed capacity of Pastor. David Foster also occupied a manse, rent free, as part of his contract of employment for the better performance of his duties

Jean Foster, the spouse of David Foster, received gross remuneration of £18,907 (2019: £18,907) during the year in her employed capacity of Lead Administrative and Catering Officer.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.