

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

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MANOR PARK CHRISTIAN CENTRE

Legal and Administrative Information For the year ended 31 December 2021

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 2020.
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> <div><div>David Foster Kundan Golla Anthony Oyekanmi Mike Swarbrick Samuel George Sunil Tatiparti</div><div>Pastor & chairman resigned 28th February 2022</div></div>
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 Flat 48, Samford House Charlotte Terrace, Islington, London N1 0JF
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 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.

1. Structure, Governance & Management

1.1 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'.

1.2 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)
Free reserves	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.

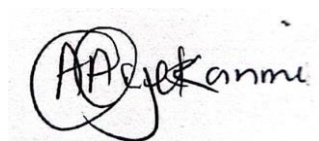
In preparing those financial statements, the Trustees are required to:

- 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

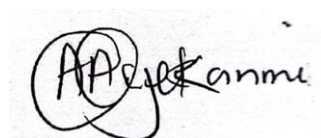
	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	5	900,419	-	900,419	900,000
Investments		-	-	-	-
		900,419	0	900,419	900,000
Current Assets					
Debtors	6	41,671	-	41,671	27,042
Cash At Bank And In Hand		314,056	892	314,948	327,638
	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

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
	109,328	300	109,628	116,500
Other trading activities				
Lettings income	1,200	-	1,200	10,300
Other income	-	-	-	-
	1,200	0	1,200	10,300
Investment income				
Bank Interest	380	-	380	766
	110,908	300	111,208	127,566

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
	41,671	27,042

7. Creditors – Amounts falling Due Within One Year

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

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
	892	300	300	0	0	892

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
	892	0	0	0	0	892

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.