

EMMANUEL EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the audited financial statements of the Church for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies on pages 13 and 14 and comply with the Church's Constitution, applicable law and the Statement of Recommended Practice "Accounting and Reporting by Charities".

Reference and administrative information set out on page 1 forms part of this report.

Board of Trustees

Throughout this report the members of the Board of Trustees are collectively referred to as the Trustees. The Trustees are responsible as a body for governance, policy implementation, monitoring of general conduct, overall performance, and for reporting to the membership at general meetings. The Trustees delegate operational management of the Church to the Senior Pastor.

The Trustees who served during the year, who are also Church Council members, were as follows:

Chairman:	Senior Pastor Peter Yee Kong Loo
Treasurer:	Mr Andy Tham (re-appointed 5 Nov 2023)
Other Council Members:	Ms Francesca Hammond (re-appointed 5 Nov 2023) Mr Richard Hindley (resigned 31 Dec 2023) Mr David Hsu (appointed 5 Nov 2023) Ms Amanda Lawrence (appointed 5 Nov 2023) Ms Olufunmilayo Olakitan Mr Patrick Pope (resigned 5 Nov 2023) Mr Robert Prosper (resigned 5 Nov 2023)

Structure, governance and management

Governing document

The Church is a registered charity and is governed by its Constitution adopted on 24 May 1990 and revised on 23 March 1997, 21 August 2002, 4 July 2011 and 14 July 2013. Its former registered number was 803024. The Church now operates as a Charitable Incorporated Organisation. Its registered number is now 1154866.

Structure

The Church Council constitutes the governing body of the Church. Its voting members are the legal Trustees of the Church, who are appointed by the Council and endorsed by members of the congregation either at the Church Annual General Meeting or at an Extraordinary General Meeting. Their appointments and endorsements are prescribed in the Church Constitution.

Governance

The Council Members are responsible for overall policies and ensure the Charity operates within its objectives. They delegate to the Senior Pastor and his staff teams the vision of the Church and the daily operations. A Finance and Administration Committee (F & A) assists the Treasurer in managing the finances of the church. EEC Trading Limited was incorporated on 12 Nov 2015 with the purpose of running the business of Emmanuel Centres of Westminster and Edgware. EEC Trading Limited has directors who are Council Members of Emmanuel Evangelical Church (EEC). Further responsibilities for the operation of the Emmanuel Centres at Westminster and Edgware were transferred from EEC CIO to EEC Trading Ltd during 2017. An Honorary Chief Operating Officer (COO), who is a Church member, was appointed in July 2017 to oversee EEC Trading Limited. The COO is accountable to the directors of EEC Trading Limited.

The F & A Committee is responsible for managing the finances of the Church and is directly accountable to the Church Council. It sets and reviews staff salaries in consultation with the Treasurer and the Senior Pastor except that of the Senior Pastor whose salary is set by the Council. Through the Treasurer who also serves as its Chairman, it submits the annual accounts and budgets for the approval of the Church Council and presentation to the members at a general meeting.

EMMANUEL EVANGELICAL CHURCH

REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management, continued

Appointment of Trustees

A potential Trustee normally goes through a period of training as a non-voting observer in the Council. The Council then decides his or her suitability to serve in the Council, and his or her appointment to the Council is then endorsed at a General Meeting of the Church.

Trustee induction and training

New Trustees take part in an induction process, which provides them with a briefing and information on their legal obligations under charity and company law, the content of the Church constitution, committee structure of the Board and its decision making process. In addition, new Trustees are given the opportunity to meet with staff, members of the Church and other Trustees as part of the orientation.

Organisation

The Board of Trustees meets at least six times per year as a full Board. During the year they address the following areas: governance, strategy and resources.

The staff team meets weekly for prayer, planning and implementing the vision of the Church. Once a month, the staff dedicate half a day in prayer and intercession for the Church.

Risk management

The Church Council with the assistance of the COO constantly reviews procedures for evaluating the risks associated with the Church operating plan activities, and also reviews annually all insurances, office, fire and general safety, and safeguarding, as well as the terms and conditions of employment of staff.

Risk management in the Church's ministries is delegated to the Senior Pastor and his staff team. They have established procedures for child protection. All workers with children and youth are DBS checked before they commence their ministry. Most staff members are also trained in first aid, safeguarding, and fire safety procedures.

Objectives and activities

The purpose of the Church is to advance the Christian faith by the publication and proclamation of the Gospel of the Grace of God as revealed in Holy Scripture in order to extend the Christian faith in London and beyond.

The Church has a wholly-owned subsidiary, EEC Trading Limited, whose principal activity is the provision of conference facilities and related catering services. The annual profits of the subsidiary are paid to the Church where finances permit.

Mission Statement

Emmanuel Evangelical Church is a cell-based church, committed to maturing believers who obey the Great Commandment (Matt 22:37-38) and fulfil the Great Commission (Matt 28:18-20).

In line with our Mission Statement, and our identity as a "cell-based church", we aim to develop a strong leadership base.

EMMANUEL EVANGELICAL CHURCH

REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Overall

The year started off with a Watchnight service followed by six days of fasting and prayer. Apart from providing online services for the vulnerable, Sunday zoom services also proved instrumental in helping seekers to check us out before coming in person to our church.

We continued in 2023 with our vision of 'Enjoying God, Loving People' accompanied by our four values – a Lifestyle of Worship, Making Disciples, Authentic Relationships and Impacting the Community.

At the end of 2023, the membership of the Church stood at 369 and 12 people were baptised during the year. There were 42 professions of faith in total which happened mainly in the streets of London.

21 Life Groups, dispersed throughout the city, continued to function online and in person with innovative ways of encouragement, applying the Bible and meeting our social and emotional needs. They were also involved in reaching out to their pre-Christian friends (evangelism) and in nurturing and building up believers (discipleship). The Life Groups remain crucial building blocks for a healthy church. We have revamped the Spiritual Parenting course so that mentoring becomes part of it after the formal training is over.

The Covid 19 fund set up in 2020 continued to be used to help our members or friends of our members who are suffering financial hardship.

EEC is a church which 'invests' in young lives. The Church employs two part time staff members dedicated to looking after the children's ministry (4 - 12 years) in both churches. The vacant position of the Head of Youth for Westminster was taken over by the Senior Pastor's wife, who worked on an honorary basis. Five youths were able to spend 4 days in Teenstreet organised by OM.

EEC has a passionate concern for the local community in Westminster. One staff member is assigned to run community activities, including Coffee Morning (for toddlers and their parents) and Homework Club (for children 8 – 12 years). We also run on Friday afternoons a programme to bring community youth together in Westminster.

While in Edgware, a table tennis group and a knitting group continued to bring the community together with opportunities to share the gospel. We also run a toddlers club for the community children on Thursday mornings.

We held Christmas events and a Summer music concert in both Edgware and Westminster to bring the community together.

We also care for the inner spiritual lives of the members, and a staff member is dedicated to running a team of volunteers to pray and minister inner healing to members of the church who identify their need for prayer in areas in their lives. We also offer well-being support to the community through prayer. We train members to remain emotionally and spiritually healthy. Ministry is also given over the course of the year, including a weekend away.

The Holy Spirit evening continues as a weekly online event. The Family Ministry continues to run over zoom with a training on marriage and one on parenting each covering over 4 months on a twice a month basis.

Phase 3 to repair the Westminster roof was successfully executed in the summer of 2023.

The Church held a twice-yearly online 24-hour prayer weekend over zoom.

Over Easter Sunday, Richard Hindley was officially commissioned to be a bi-vocational pastor on top of his voluntary role as Chief Operating Officer.

We have four sessions of Biblical Hermeneutics for the Emmanuel School of Ministry in Spring.

The 'Walk Through the Bible' ministry was invited to minister in our Sunday service.

EMMANUEL EVANGELICAL CHURCH

REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance, continued

Around eight people from a successful private business in the USA came and taught a day seminar on Servant Leadership.

A team visits the homeless in Westminster every fortnight. Additionally, we also have members involved in the Street Pastors that minister twice a month in the Westminster area. Over Christmas, the Westminster Community Gospel Choir had an evening of carol singing with a large turnout from the community and Londoners.

During the summer, we hosted four days of summer activities for 20 children of the local community. The parents were very grateful for this. In the Westminster area, we were able to host a Tea party in a nearby Old Folks' Home. In both churches, Healing on the Streets and outreach continued to be run fortnightly.

A hospitality team continued to serve in our Sunday services in both churches giving a warm welcome to first timers with a cup of beverage and biscuits.

We are thankful to God that as a church, we are able to continue to give 10% of its income to missions and crisis relief. We partnered amongst many Christian organisations such as Harvest Ministries in India, Street Pastors, CMCT (India), International China Concern, Operation Mobilisation and churches that share the same vision in the areas of relief, evangelism and prayer for the Government and nation.

EEC Trading Limited which runs the Emmanuel Centre pays rent to the Church.

Looking ahead: Plans for 2024

The church will continue to fulfil our church vision, which is 'Enjoying God, Loving People' with the emphasis on Making Disciples using Matthew 4:19 as a definition of what a disciple is.

Mentoring and raising leaders will continue within the Life Groups as well as understanding how to raise up disciple makers.

We will be starting a gospel café on two Sunday afternoons a month with an emphasis to reaching out to the non-believers either directly from the streets or from our friends.

Life Groups will continue to be the main focal point for evangelism and spiritual nurture.

Richard Hindley will be working full time as the chief operating officer of the church and a bi-vocational pastor at the beginning of January.

Rev Colin Dye has been invited to be the main Conference speaker at the Easter Conference.

We will also be exploring to plan an off site for both the Leaders Retreat as well as a Young Adult's retreat.

We will be launching a Woman's conference.

We plan to send members on short term mission with Operation Mobilisation and explore partnerships with Christians in Laos.

The church will continue to support members and the community in the light of high inflation and financial hardship.

The centre in Westminster will be used as a resource centre supporting Christian work and serving as a conference centre.

A new heating system for the Westminster church building is scheduled for execution in the summer months.

EMMANUEL EVANGELICAL CHURCH

REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2023

Financial overview

The Church reports a surplus for the financial year of £218,586 compared to a surplus of £746,984 reported in the previous financial year. The surplus of £746,984 in the previous year included a gain on revaluation of our Edgware church building of £546,779.

The principal sources of income and related expenditure in the year are shown in the Statement of Financial Activities and the notes included in the following accounts.

Reserves policy

The policy of the Trustees is to maintain sufficient liquid reserves to enable the future development and expansion of the ministries of the Church and to provide for on-going maintenance of the Church's freehold and leasehold properties through its annual budgeting process.

Fundraising

The Church does not solicit funds other than by appealing to members and attendees to honour the principles of giving set out in the Bible, and by charging third parties for use of our premises and facilities at normal commercial rates. The Church is subject to The Charities (Protection and Social Investment) Act 2016 in this respect. The Church does not utilise the services of recognised fundraisers. There have been no complaints received by the Church during the year in connection with fundraising. The ministerial and pastoral staff ensure, through supervision of offerings and review of records of monies received, that vulnerable people are protected.

Risk and internal control

The Trustees systematically review and assess the risks the Church faces, and the potential impact they may have on the organisation. Throughout 2023, Church giving has been affected by the economic uncertainty in the country. The Trustees have consistently identified the level of giving as one of the organisation's secondary risks, and this issue has been closely monitored and addressed by the church Finance & Administration Committee.

The Trustees and Finance & Administration Committee co-own the risk register, which operates as a working document.

During 2023, the presence of RAAC in part of the roof was identified at Emmanuel Edgware. In view of the potentially significant remedial costs, this was notified to the Charity Commission as a Serious Incident in December 2023. An action plan is currently being formulated to address the issue.

Going Concern

After considering the following areas, the Trustees believe the church has adequate financial resources to continue its operations for the foreseeable future:

- the 2023 financial performance
- our reserves policy
- budget and cash flow projections through to December 2024.

Statement on public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The Church's charitable purpose as enshrined in its objects is to advance the Christian faith by the publication and proclamation of the Gospel of the Grace of God as revealed in Holy Scripture in order to extend the Christian faith in London and beyond.

The Trustees ensure that this purpose is carried out for the public benefit through planning and monitoring activities by reference to the Church vision and strategy.

EMMANUEL EVANGELICAL CHURCH

REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2023

Statement on public benefit, continued

The structure of the Annual Report allows the Trustees to report on the progress of implementing the strategy, explaining activities and achievements during the year and the Church's plans for 2024.

Responsibilities of the Trustees regarding the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles of the Charities Statement of Recommended Practice 'Accounting and Reporting by Charities';
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material 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 Church will continue in existence.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Church's transactions and to disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that any statements of account comply with the requirements of the Church Constitution, the Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008. The Trustees are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information of which the auditors are unaware. The Trustees have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Auditors

A resolution to reappoint Geary Partnership as auditors of Emmanuel Evangelical Church will be put to members at the forthcoming Annual General Meeting.

Approved by the Board of Trustees and signed on their behalf by:



**Pastor Peter Y K Loo
Chairman of the Council**

Date: 18/10/2024

EMMANUEL EVANGELICAL CHURCH

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	Revaluation reserve £	Total funds 2023 £	Total funds 2022 £
INCOME AND EXPENDITURE					
Income from:					
Donations and legacies (Note 2a)	715,296	5,137	-	720,433	678,361
Other operating activities (Note 2b)	975,258	-	-	975,258	846,846
Investments (Note 2c)	385	-	-	385	109
Total Income	1,690,939	5,137	-	1,696,076	1,525,316
Expenditure on:					
Raising funds (Note 3a)	525,628	-	-	525,628	451,474
Charitable activities (Note 3b)	858,105	82,404	-	940,509	835,988
Total Expenditure	1,383,733	82,404	-	1,466,137	1,287,462
Net Income/(Expenditure) before Taxation and Transfers	307,206	(77,267)	-	229,939	237,854
Taxation (note 4)	(11,353)	-	-	(11,353)	(37,649)
Transfers between funds (notes 11 and 12)	4,473	85,000	(89,473)	-	-
Net Income/(Expenditure) for the year	£300,326	£7,733	£(89,473)	£218,586	£200,205
Other recognised gains/(losses)					
Gain on revaluation of fixed assets	-	-	-	-	546,779
Net Movement in Funds	£300,326	£7,733	£(89,473)	£218,586	£746,984
RECONCILIATION OF FUNDS					
Total Funds brought forward at 1 January 2023	5,312,193	91,130	9,225,661	14,628,984	13,882,000
Total Funds carried forward at 31 December 2023	£5,612,519	£98,863	£9,136,188	£14,847,570	£14,628,984

EMMANUEL EVANGELICAL CHURCH

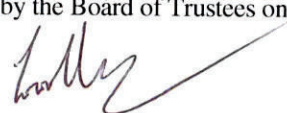
CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2023


	2023		2022	
	Group £	Church £	Group £	Church £
Fixed assets				
Tangible fixed assets (note 6)	14,897,130	14,883,406	14,680,004	14,677,665
Investments (note 7)	-	2	-	2
	14,897,130	14,883,408	14,680,004	14,677,667
Current assets				
Debtors (note 8)	132,799	54,166	121,903	162,209
Cash at bank and in hand	784,970	506,510	795,007	452,118
	917,769	560,676	916,910	614,327
Creditors: amounts falling due within one year (note 9)				
Creditors and accrued expenditure	(245,146)	(65,982)	(175,059)	(68,595)
Net current assets	672,623	494,694	741,851	545,732
Total assets less current liabilities	15,569,753	15,378,102	15,421,855	15,223,399
Creditors: amounts falling due after more than one year (note 10)	(718,752)	(701,252)	(792,427)	(764,623)
Provisions for liabilities				
Deferred tax	(3,431)	-	(444)	-
Net assets	£14,847,570	£14,676,850	£14,628,984	£14,458,776
Funds				
Unrestricted funds:				
General fund	5,612,519	5,441,799	5,312,193	5,141,985
Revaluation reserve (note 11)	9,136,188	9,136,188	9,225,661	9,225,661
	14,748,707	14,577,987	14,537,854	14,367,646
Restricted funds (note 12)	98,863	98,863	91,130	91,130
	14,847,570	14,676,850	£14,628,984	£14,458,776

Approved by the Board of Trustees on

18/10/2024

and signed on their behalf by:


Pastor Peter Y K Loo
Trustee


Mr Andy Tham
Trustee

EMMANUEL EVANGELICAL CHURCH

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Net cash provided by operating activities	14	456,092	401,111
		-----	-----
Cash flows from investing activities:			
(Purchase) of fixtures, fittings and equipment		(421,522)	(86,129)
		-----	-----
Cash (used in) investing activities		(421,522)	(86,129)
		-----	-----
Cash flows from financing activities			
(Repayment) of bank borrowings and HP finance		(44,607)	(65,733)
		-----	-----
Cash (used in) financing activities		(44,607)	(65,733)
		-----	-----
(Decrease)/increase in cash and cash equivalents in the year		(10,037)	249,249
Cash and cash equivalents at the beginning of the year		795,007	545,758
		-----	-----
Total cash and cash equivalents at the end of the year		£784,970	£795,007
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EMMANUEL EVANGELICAL CHURCH
NOTES TO THE CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

a). Basis of accounting

The Church is a public benefit entity. The financial statements have been prepared under the historical cost convention as modified by the revaluation of freehold and long leasehold property, and in accordance with the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" preparing their accounts in accordance with Financial Reporting Standard 102 and the Charities Act 2011, and on a going concern basis.

The Trustees have prepared group accounts in accordance with section 138 of the Charities Act 2011. The group accounts consolidate those of Emmanuel Evangelical Church and its subsidiary undertaking EEC Trading Limited (see note 7). A separate Statement of Financial Activities for the Church has not been presented.

b). Income recognition

Tithes and offerings are accounted for when received by the Church. Other income is accounted for on an accruals basis as far as it is prudent to do so.

c). Grants

Grants are recognised as income in the financial statements in the period in which they become receivable when there is reasonable assurance that the grants will be received and the Church will comply with any conditions attaching to them.

d). Recognition of liabilities

Accrued expenditure has been taken up in the accounts at the financial year end.

e). Fixed assets, depreciation, and amortisation

Depreciation is provided at the following annual rates, calculated to reduce the book value of the assets concerned to estimated residual value over their useful working lives:

Freehold property and improvements – 1% on valuation
Long leasehold property – 1% on valuation
Fixtures, fittings and equipment:
 Fixtures, fittings and PA equipment - 15% on cost
 Kitchen and catering appliances – 25% on cost
 Office and computer equipment – between 15% and 33% on cost

f). Funds

Unrestricted funds are funds that have not been restricted as to their use by donors. The principal unrestricted fund is the general fund which holds those reserves of the Church which have not been designated for a particular use by the Trustees.

Designated funds are unrestricted funds that have been designated for a particular use by the Trustees.

The revaluation reserve is also part of unrestricted funds. It represents the uplift in value when the Church's properties are restated in the balance sheet following a professional valuation.

Restricted funds are funds that have been restricted as to their use by donors.

EMMANUEL EVANGELICAL CHURCH

NOTES TO THE CONSOLIDATED ACCOUNTS, continued FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies, continued

g). Pension contributions

The church makes regular contributions towards the personal pension plans of its employees in compliance with the workplace pension regulations. Contributions are charged to staff costs as incurred.

h). Taxation

As a registered charity, the Church is generally exempt from income tax and capital gains tax, but not from value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

2. Income

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
a. Donations and legacies				
Tithes and offerings	616,745	4,331	621,076	590,576
Tax recoveries	98,551	806	99,357	87,785
	£715,296	£5,137	£720,433	£678,361
b. Other operating activities				
Rent and facility charges receivable	966,876	-	966,876	837,719
Other income	8,382	-	8,382	9,127
	£975,258	-	£975,258	£846,846
c. Investments				
Interest receivable	£385	-	£385	£109

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EMMANUEL EVANGELICAL CHURCH

Opinion

We have audited the financial statements of Emmanuel Evangelical Church ('the parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Balance Sheet, the Consolidated Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 December 2023, and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, to consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EMMANUEL EVANGELICAL CHURCH, continued

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Procedures capable of detecting such irregularities performed during our audit included:

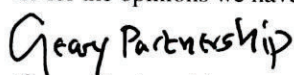
- tests to ensure all bank transactions have been accounted for;
- examination of offerings records, invoices and donor correspondence to ensure that income is fully recorded;
- verification of legitimacy of expenditure by reference to invoices, statements, and correspondence;
- examination of title records to ensure assets have not been misappropriated;
- tests of analysis to satisfy ourselves that ledger balances are reasonable and in line with expectations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Geary Partnership
Statutory Auditor
Chartered Accountants
159a Chase Side
Enfield EN2 0PW

Date: 21 October 2024

Geary Partnership is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.