

**EMMANUEL EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report and the audited financial statements of the Church for the year ended 31 December 2024.

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
Other Council Members:	Ms Francesca Hammond Mr David Hsu Ms Amanda Lawrence Ms Olufunmilayo Olakitan Miss Lai Kuen Tang (appointed 3 November 2024)

**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. A 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 2024**

### **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.

### **Achievements and performance**

The year started off with a Watchnight service followed by six days of fasting and prayer.

We continued in 2024 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. As part of implementing the Great Commission, we have adopted Matt 4:19, "Follow Me and I will make you fishers of men" as a definition of what a disciple is.

By the end of 2024, the Church's membership was 344, with 11 people baptised during the year. There were 70 professions of faith, half of which occurred mainly in the streets of London.



## **EMMANUEL EVANGELICAL CHURCH**

### **REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Achievements and performance, continued**

We are very pleased that Richard Hindley has joined the Church staff as Chief Operating Officer, overseeing the operation of the Centre and managing the Church's assets, while serving in Edgware as a bi-vocational Pastor, assisting Ps Doreen who is expected to retire by early 2025. In March, Ps Richard attended a Pastors' Conference at Trinity Christian Centre in Singapore.

21 Life Groups, spread across the city, continued to operate mainly meeting in person, with a few meeting online. We gather to nurture and build up believers through mutual encouragement and applying what was preached in our pulpit. The Life Groups also participate in reaching out to pre-Christian friends and new visitors to our Church. They remain vital building blocks for a healthy church. We have revised the Spiritual Parenting course to include mentoring as part of the programme after the formal training concludes. The Life Groups also organised a few inter-Life Group social gatherings.

The Covid 19 fund established in 2020 continues to be utilised to assist our members or friends of our members who are experiencing financial hardship.

EEC is a church that invests in young lives. The Church employs two staff members dedicated to caring for the children's ministry (ages 4-12) at both locations. However, due to her husband's job relocation, Laura Leonard had to sadly leave her role. Josh Lee joined the Church as an intern in autumn and assisted with the youth ministry.

Through our TREE (Truth Restoration Exchange Encounter), we nurture the inner spiritual lives of members, with a staff member leading a team of volunteers to pray and offer inner healing to those who identify a need for prayer in various aspects of their lives. Additionally, we support those who have signed up for the online Healing Rooms through the ministry of prayer. Ministry activities also take place throughout the year, including a weekend retreat. Courses are organised to help individuals understand their identities in Christ.

EEC demonstrates a strong commitment to the local communities in Westminster and Edgware. In Westminster, a staff member is dedicated to organising community activities, including Coffee Morning (for toddlers and their parents) and Homework Club (for children aged 8 to 12 years). We also ran a tea party for a local old folks' home. We also run a programme on Friday afternoons aimed at bringing the community youth together. While in Edgware, another part-time staff member runs a toddlers' group and a knitting class in Edgware. Additionally, a large table tennis group meets twice weekly in Edgware to foster community spirit.

The Young Adults went on a weekend retreat along the South Coast, strengthening relationships and studying the Word. They also hosted a Young Adults Alpha for seeker friends.

To reach out to those who have yet to know Christ, Ps Bruce launched a Gospel Café that runs alongside the Street Outreach twice a month. This Café aims to invite our friends or those we meet on the streets to come for refreshment and stay for worship, testimonies, and a short gospel message. Later in the year, Life Groups were also invited to host these Gospel Cafés.

John Boardman, along with a core team, led an Alpha course separately throughout the year. The attendees had greatly benefited.

We also have a Deaf Ministry that provides signing for the hard of hearing during our Sunday services.

We organised Christmas events and a Summer Music concert in both Edgware and Westminster to bring the community together. During Easter, we participated in the Edgware and District Churches' Palm Sunday Walk of Witness.

A team visits the homeless in Westminster monthly. Additionally, we also have members involved in the Street Pastors who minister twice a month in the Westminster area, helping those who may need spiritual and practical assistance. We were able to host a tea party in a nearby Old Folks' Home.

Over Christmas, the Westminster Community Gospel Choir hosted an evening of carol singing with a large turnout from the local community and Londoners. While in Edgware, we did a Christmas outreach in the Broadwalk Shopping Centre.



**EMMANUEL EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES, continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Achievements and performance, continued**

Over the late May Bank holiday, we ran a Leaders' Retreat in The Oratory in Reading where the vision of EEC was strengthened.

For the Easter Conference, Rev Colin Dye was the main speaker on the subject of, 'Willing on the Day of His Power'.

Ps Amanda Conner and Ps Antoinette Atkinson were the main speakers at our first women's conference with the theme 'Living an Impactful Life'.

The men gathered a couple of times for a men's breakfast, accompanied by a talk challenging us to be Godly Christian men.

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

The Emmanuel School of Ministry taught on 'Hermeneutics - how to handle the Word' and 'Body Ministry' to help equip the Church in becoming more effective disciples.

The Holy Spirit evening continues as a weekly online event, focusing on praying and prophesying together, accompanied by a talk primarily given by Ps. Bruce.

The Family Ministry ran a course on the topic of "6 qualities of a strong Christian family" and a day seminar on Parenting was held at Emmanuel Edgware.

The Evergreen ministry helps serve those who are retired with their special needs and provides opportunities to show the love of Christ to seekers.

Prayer plays a vital role in Church life. The Church organises a twice-yearly 24-hour prayer event starting from Friday evening. Edgware Church also hosts a prayer service on Thursday evening. We also hold an online prayer meeting every Friday at midnight for a couple of hours.

In both churches, Healing on the Streets and outreach continued to be run on a fortnightly basis.

We partnered with many Christian organisations, such as Street Pastors, The Gate in Westminster, CMCT (India), Open Doors, Operation Mobilisation, Ukraine War Relief, and other groups that share the same vision in relief, evangelism, and prayer for the Government and nation.

In 2024, Su Jen went on a week's mission in Laos, Cecilia Madlener was with the Mercy Ships and the Madleners participated in the OM Teen Street Germany.

A new heating system was installed in Westminster that was more efficient and reliable.

**Looking ahead: Plans for 2025**

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

The gospel cafés will continue to be run on two Sunday afternoons a month with an emphasis on reaching out to the non-believers either directly from the streets or from our friends.

Richard Hindley, who has been working full-time as the chief operating officer of the Church and a bi-vocational pastor, will take over the role of Pastor focusing on EE after Ps Doreen retires in the first quarter of 2025. Ps Bruce will become the Senior Pastor Designate, with the aim of succeeding Pastor Peter, subject to AGM approval, who plans to retire by the



# EMMANUEL EVANGELICAL CHURCH

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds £	Restricted funds £	Revaluation reserve £	Total funds 2024 £	Total funds 2023 £
<b>INCOME AND EXPENDITURE</b>					
<b>Income from:</b>					
Donations and legacies (note 2a)	700,498	14,983	-	715,481	720,433
Other operating activities (note 2b)	964,789	-	-	964,789	975,258
Grants receivable (note 2c)	31,149	-	-	31,149	-
Investments (note 2d)	14,137	-	-	14,137	385
<b>Total Income</b>	<b>1,710,573</b>	<b>14,983</b>	<b>-</b>	<b>1,725,556</b>	<b>1,696,076</b>
<b>Expenditure on:</b>					
Raising funds (note 3a)	641,883	-	-	641,883	525,628
Charitable activities (note 3b)	911,318	80,927	-	992,245	940,509
<b>Total Expenditure</b>	<b>1,553,201</b>	<b>80,927</b>	<b>-</b>	<b>1,634,128</b>	<b>1,466,137</b>
<b>Net Income/(Expenditure) before Taxation and Transfers</b>	<b>157,372</b>	<b>(65,944)</b>	<b>-</b>	<b>91,428</b>	<b>229,939</b>
Taxation (note 4)	14,990	-	-	14,990	(11,353)
Transfers between funds (notes 11 and 12)	31,495	90,000	(121,495)	-	-
<b>Net Income/(Expenditure) for the year</b>	<b>£203,857</b>	<b>£24,056</b>	<b>£(121,495)</b>	<b>£106,418</b>	<b>£218,586</b>
<b>Other recognised gains/(losses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>	<b>£203,857</b>	<b>£24,056</b>	<b>£(121,495)</b>	<b>£106,418</b>	<b>£218,586</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward at 1 January 2024	5,612,519	98,863	9,136,188	14,847,570	14,628,984
<b>Total Funds carried forward at 31 December 2024</b>	<b>£5,816,376</b>	<b>£122,919</b>	<b>£9,014,693</b>	<b>£14,953,988</b>	<b>£14,847,570</b>



# EMMANUEL EVANGELICAL CHURCH

## CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2024

	2024		2023	
	Group £	Church £	Group £	Church £
<b>Fixed assets</b>				
Tangible fixed assets (note 6)	15,022,539	15,005,739	14,897,130	14,883,406
Investments (note 7)	-	2	-	2
	<u>15,022,539</u>	<u>15,005,741</u>	<u>14,897,130</u>	<u>14,883,408</u>
<b>Current assets</b>				
Debtors (note 8)	90,966	107,357	132,799	54,166
Cash at bank and in hand	722,534	457,264	784,970	506,510
	<u>813,500</u>	<u>564,621</u>	<u>917,769</u>	<u>560,676</u>
<b>Creditors: amounts falling due within one year</b> (note 9)				
Creditors and accrued expenditure	(200,755)	(65,916)	(245,146)	(65,982)
<b>Net current assets</b>	<u>612,745</u>	<u>498,705</u>	<u>672,623</u>	<u>494,694</u>
<b>Total assets less current liabilities</b>	15,635,284	15,504,446	15,569,753	15,378,102
<b>Creditors: amounts falling due after more than one year</b> (note 10)	(677,096)	(669,596)	(718,752)	(701,252)
<b>Provisions for liabilities</b>				
Deferred tax	(4,200)	-	(3,431)	-
<b>Net assets</b>	<u><b>£14,953,988</b></u>	<u><b>£14,834,850</b></u>	<u><b>£14,847,570</b></u>	<u><b>£14,676,850</b></u>
<b>Funds</b>				
Unrestricted funds:				
General fund	5,816,376	5,697,238	5,612,519	5,441,799
Revaluation reserve (note 11)	9,014,693	9,014,693	9,136,188	9,136,188
	<u>14,831,069</u>	<u>14,711,931</u>	<u>14,748,707</u>	<u>14,577,987</u>
Restricted funds (note 12)	122,919	122,919	98,863	98,863
	<u><b>£14,953,988</b></u>	<u><b>£14,834,850</b></u>	<u><b>£14,847,570</b></u>	<u><b>£14,676,850</b></u>

Approved by the Board of Trustees on



**Pastor Peter Y K Loo**  
Trustee

5/10/2025

and signed on their behalf by:



**Mr Andy Tham**  
Trustee



**EMMANUEL EVANGELICAL CHURCH**

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Net cash provided by operating activities	14	300,254	456,092
		-----	-----
<b>Cash flows from investing activities:</b>			
(Purchase) of fixtures, fittings and equipment		(319,628)	(421,522)
		-----	-----
Cash (used in) investing activities		(319,628)	(421,522)
		-----	-----
<b>Cash flows from financing activities</b>			
(Repayment) of bank borrowings		(43,062)	(44,607)
		-----	-----
Cash (used in) financing activities		(43,062)	(44,607)
		-----	-----
<b>(Decrease) in cash and cash equivalents in the year</b>		<b>(62,436)</b>	<b>(10,037)</b>
Cash and cash equivalents at the beginning of the year		784,970	795,007
		-----	-----
<b>Total cash and cash equivalents at the end of the year</b>		<b>£722,534</b>	<b>£784,970</b>
		-----	-----



**EMMANUEL EVANGELICAL CHURCH**  
**NOTES TO THE CONSOLIDATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**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). Financial instruments**

A financial asset or a financial liability is recognised only when the Church becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, when it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

**c). 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.

**d). 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.

**e). Recognition of liabilities**

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

**f). 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



# **EMMANUEL EVANGELICAL CHURCH**

## **REPORT OF THE TRUSTEES, continued FOR THE YEAR ENDED 31 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.

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.

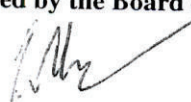
### **Disclosure of information to auditors**

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:** 5/10/2025



# 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 2024 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 2024, 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](http://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**  
Geary Partnership  
Statutory Auditor  
Chartered Accountants  
159a Chase Side  
Enfield EN2 0PW

Date: 8 October 2025

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