

1154926

THE EMMANUEL CHURCH, UK

Trustees' Annual Report

&

Financial Statements

For the Year Ending 31st December 2020

# THE EMMANUEL CHURCH UK

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# THE EMMANUEL CHURCH UK

## CHARITY INFORMATION

Charity Registration No.: 1154926

Governing Document: CIO Foundation registered 8 December 2013

Correspondence Address: 113 Movers Lane  
Barking  
Essex  
IG11 7UQ

Trustees: Reverend Pastor Giovanni-Ghidotti  
Mrs Soula Sitaras-Ghidotti  
Ms Maureen Houston

Independent Examiner: Peter Saltiel  
Church & Charity Accounts Service  
Planchadeau  
23460 Saint-Pierre-Bellevue  
France

Bankers: HSBC  
23 Ripple Road  
Barking  
Essex  
IG11 7NW

## **The Emmanuel Church, UK (TEC) Annual Report for 2020**

January to March:

Both the Pastor and Pastor's wife attended the Pastor's conference in Florence, Italy, where they received spiritual guidance and prayer for the coming year in preparation of what was coming.

This year we were blessed to have church meeting and gatherings until the 21st of March with our final church gathering being a house one where all the believers gathered to share in Holy Communion and to greet each other as this would be the last time we would see each other physically for a considerable length of time due to the unprecedented circumstances of COVID-19 and lockdown. We were able to provide financial help to a member up until this period as they then went abroad for the lockdown in their own country.

April to June:

As a church community we were only able to meet virtually and gather together online, where we heard the preaching, but also had time to reflect on our present circumstances. We also spent time with online fellowship to support one another and to see if we had to network with others in order to help them emotionally and financially during this time of difficulty.

A few members were struggling financially and so we were able to provide some financial support as well as food – always bearing social distancing and safety aspects in mind.

At the end of June, Pastor and his family took a holiday to visit aging parents. Church meetings continued online and everyone was participating and looking forward to those meetings as it also provided some social contact and virtual socialising.

July to September:

In July, we decided to buy the Pastor a church laptop, which would be of help in preparing the sermons, but also for the number of online Bible Studies and Services that were held, not being sure how long the lockdown would continue.

August was a quiet month as most of the congregation go on holiday.

The pastor and his family took their own personal holiday during the month of August, and a fellow minister stepped in and covered the church services and was blessed with an honorarium.

October to December:

In October and December, we had a Messianic Jew, and brother in Christ, come and teach us how the Jewish feasts in the Old Testament, namely, the Feast of Tabernacles, the Day of Atonement, Jewish New Year and Purim are representative of Jesus Christ in the New Testament and all these feasts always point to our Lord and Saviour.

In November, the church leaders, one elder and one deacon undertook a few trips into the English countryside to see if there was beautiful open area and accommodation where brethren from the church could go for retreats when needed. The retreats would be times of solitude, reflection, getting closer to the Lord and seeking guidance during troubled times.

We had a finger buffet, where all the ladies cooked and prepared food for the meals we had: one for Christmas Eve and one for New Year's Eve.

Summary:

The church remembers and honours each church member with a personal gift for their birthday, and also at Christmas time, as it is the season of giving and to say thank you for all the voluntary hard work members put into the church each year. Blessings and gifts to all the members of the church adds up to about £600 annually.

This year again, we had a few brethren who were able to come to church one-way but then struggled to get back home, due to the lack of funds or due to time, and therefore, they are taken back home by the ministers in the church. The travel cost of these trips in taxis and petrol money came to about £580 for this financial year.

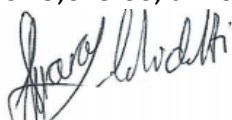
We had committed to helping orphans and widows in Africa and also orphans in the ex-Soviet Union and even this year we paid the donations we had committed to do. We also support other charities and organisations, such as charities helping the persecuted church and those ministering Christ to Jewish people, bringing them the Good News of salvation. We see their work to be a real contribution and benefit to society and therefore support them either by monthly direct debit or an annual one-off payment. In effect, the church supports a total of eight ministries all over the world, including, Bulgaria and Burkino Faso, which comes to a total of £1,260.00.

We are also an official member of The Evangelical Alliance, UK and pay our annual membership to be a member of their organisation.

The pastors don't get a salary as of yet, and both just each attended the Leader's Conference in Florence, Italy, as a retreat, for networking with a variety of believers from all walks of life and for a time of rest and relaxation. They also had the opportunity to meet wonderful Christian brothers and sisters from different countries and share thoughts, opinions and experiences, while receiving insight from others as well. It was a time of great refreshment.

Income for the year was £26,167 (2019 £26,167) and expenditure was £12,477 (2019 £15,001). The church is still renting the Premises and that takes a huge amount of the income. This year due to the lockdown, we paid £750 for the first three months to March, and then the rent was decreased by 50% for the rest of the year until December and so the total we paid was £5,625.00, almost £3,500 less in 2020.

11 May 2021

A handwritten signature in dark ink, appearing to read 'John Smith', is written over the date.

Independent Examiner's Report to the Trustees / Members of The Emmanuel Church, UK  
for the year ended 31<sup>st</sup> December 2020

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Peter Saltiel  
Church & Charity Accounts Serv  
Planchadeau  
23460 Saint-Pierre-Bellevue  
France



Dated 12 May 2021

# THE EMMANUEL CHURCH UK

## Statement of financial activities for the year ended 31<sup>st</sup> December 2020

	Notes	Unrestricted & Total Funds 2020 £	Unrestricted & Total Funds 2019 £
<b>Income and endowments</b>	3		
Donations and legacies	3.1	30,647	26,167
Investment income	3.2	11	-
Total incoming resources		<u>30,658</u>	<u>26,167</u>
<b>Expenditure on</b>			
Charitable activities	4	12,477	15,001
		<u>12,477</u>	<u>15,001</u>
<b>Net Incoming / (outgoing) resources for the Year</b>		18,181	11,166
Total funds balance brought forward	8	101,263	90,097
<b>Total funds balance carried forward</b>	8	<u>119,444</u>	<u>101,263</u>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

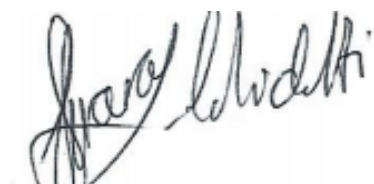
The Notes to the Accounts form part of these Financial Statements

# THE EMMANUEL CHURCH UK

## Balance Sheet as at 31<sup>st</sup> December 2020

	Notes	£	2020 £	£	2019 £
<b>Current Assets</b>					
Debtors	6	10,856		4,982	
Cash at bank		107,991		96,029	
Petty cash		1,097		<u>702</u>	
		119,944		101,713	
<b>Liabilities</b>					
Amounts falling due within one year					
Creditors: amounts falling	7	<u>500</u>		<u>450</u>	
Net Current Assets			<u>119,444</u>		<u>101,263</u>
Total Assets Less Current Liabilities			<u><u>119,444</u></u>		<u><u>101,263</u></u>
<b>Funds</b>					
Unrestricted Funds			<u>119,444</u>		<u>101,263</u>
	8		<u>119,444</u>		<u>101,263</u>

Signed on behalf of all the trustees



on the 11 May 2020



# THE EMMANUEL CHURCH UK

## Notes to the Accounts

### 1 **Basis of preparation**

#### 1.1 Basis of accounting

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction, unless otherwise stated in the relevant notes(s), value in accordance with:

- a) The Charities Act 2011
- b) Charities (Accounts and Reports) Regulations 2008
- c) The Financial Reporting Standard applicable in the UK and Republic of Ireland: FRS102
- d) Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)

#### 1.2 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

#### 1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

#### 1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

#### 1.5 Changes to previous accounts

- a) There are no changes to the figures recorded within the previous year accounts.

#### 1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

# THE EMMANUEL CHURCH UK

## Notes to the Accounts (cont'd)

### **2 Accounting policies**

#### **2.1 Fund accounting**

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

#### **2.2 Income**

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.

#### **2.3 Expenditure**

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.

#### **2.4 Assets**

- a) Cash means cash in hand and at Bank.

# THE EMMANUEL CHURCH UK

## Notes to the Accounts (cont'd)

### 3 Analysis of income

		Unrestricted & Total Funds 2020 £	Unrestricted & Total Funds 2019 £
<u>Voluntary income</u>			
Donations	3.1	24,783	21,185
Tax reclaims		5,864	4,982
		<u>30,647</u>	<u>26,167</u>
<u>Investment income</u>			
Interest	3.2	11	-
		<u>11</u>	<u>-</u>
Total income		<u>30,658</u>	<u>26,167</u>

### 4 Analysis of expenditure

		Unrestricted & Total Funds 2020 £	Unrestricted & Total Funds 2019 £
<u>Direct costs</u>			
Donations		2,912	1,158
Blessings and gifts to individuals		144	883
		<u>3,056</u>	<u>2,041</u>
Worship costs		147	425
Youth costs		4	11
Evangelism		52	272
Fellowship and food		560	116
Equipment		746	624
Rent of premises and insurance		5,894	9,260
Website		153	89
Travel		1,055	314
Theft of petty cash		-	320
Miscellaneous		310	1,079
Support Costs		500	450
		<u>12,477</u>	<u>15,001</u>
<u>Support costs</u>			
Governance costs: accountancy		500	450
		<u>500</u>	<u>450</u>
Total expenditure		<u>12,477</u>	<u>15,001</u>

# THE EMMANUEL CHURCH UK

## Notes to the Accounts (cont'd)

### 5 Staff costs

The Charity has no employees so no received a remuneration of over £60,000.

### 6 Debtors

	2020 £	2019 £
Tax recoverable	10,856	4,982
	<u>10,856</u>	<u>4,982</u>

### 7 Creditors

	2020 £	2019 £
Accruals	500	450
	<u>500</u>	<u>450</u>

### 8 Funds

	Unrestricted & Total Funds	Unrestricted & Total Funds
Bank and cash	109,088	96,731
Debtors	10,856	4,982
Creditors	(500)	(450)
	<u>119,444</u>	<u>101,263</u>

	1st January £	Income £	Expenditure £	31st December £
Unrestricted funds	101,263	30,658	(12,477)	119,444
	<u>101,263</u>	<u>30,658</u>	<u>(12,477)</u>	<u>119,444</u>

### 9 Trustee remuneration

The trustees received no remuneration during the year and none of their expenses were reimbursed.