

1154926

THE EMMANUEL CHURCH, UK

Trustees' Annual Report

&

Financial Statements

For the Year Ending 31st December 2022

# THE EMMANUEL CHURCH UK

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# THE EMMANUEL CHURCH UK

## CHARITY INFORMATION

Charity Name: The Emmanuel Church UK

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  
*(Resigned 29 November 2022)*  
Ms Maureen Houston *(Resigned 25 November 2022)*  
Fahrat Nisa Kone *(Resigned 24 September 2022)*  
Stefano Di Stefano *(Resigned 27 September 2022)*  
Mrs Soula Sitaras-Ghidotti Administrator and Treasurer  
Milen Roussev Hristov  
Mrs. Deyana Hristova *(Appointed 28<sup>th</sup> January 2023)*  
Mr. Ian Mansfield *(Appointed 11<sup>th</sup> November 2022)*

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

Bankers: HSBC  
23 Ripple Road  
Barking  
Essex  
IG11 7NW

## **The Emmanuel Church, UK (TEC) Annual Report for 2022**

January to March:

This year the pastor's wife started off the year by going to Ellel Ministries at the beginning of January to attend a three-day weekend course, which was also attended by another couple of the church.

We bought a bass guitar to add as an instrument to the worship team for praise and worship services and all the peripherals that go with it.

April to June:

We invited a Messianic Jew and brother in Christ, from Jews for Jesus, to visit us again this year to teach on the Pesach or Passover, the meaning, the application, the traditional activities. Traditional Passover treats were prepared and displayed in front of the congregation and an explanation provided for each item. The church members found this very enlightening.

We also invited a pastor who is related to Release International and who goes to Muslim countries to pray and preach the gospel, to come and share about his ministry, the Word of God and what the Lord is doing in other countries in relation to the gospel, evangelism and the Christian faith.

July to September:

In July, we had Ellel Ministries come with a team of twenty and do outreach ministry in the local church. It was a great conference day, because apart from the local church, we had an extra 15-20 people visit from the community and other churches. It was a great day of teaching, encouragement, ministry and fellowship with old friends and new acquaintances.

Most members of the church travelled this year as they went back to their home countries in order to visit family and friends.

We also had a local person from the community come in and ask for help as he said that he and his family were struggling with living expenses and buying basic staple food for their children. As a church we provided a helping hand to this young man.

October to December:

We decided to reprint the banners outside the church for better signposting to the church and for the church.

A lady who had been attending the church, suddenly lost her husband and we decided to bless her with money in order to help her with the funeral costs.

The trustees all came together and decided it was time to invest the money that the charity has and buy a property that could be used to accommodate those who attend the church but

do not have accommodation or a place to stay. It was decided to buy a property and the charity would renovate if necessary. The purchase will now occur in 2023.

We organised two dinners, where all the ladies cooked and prepared food for the meals we had: one for Christmas Eve and one for New Year's Eve. This was very good as we had other visitors present who truly enjoyed the food cooked by the ladies and especially the fellowship amongst similar-minded believers.

#### 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 added up to over a £1,900 this year due to the increase in members, visitors and the increase in the general price of gifts over the last financial year.

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 £1,182 for this financial year. However, this figure did include a number of trips outside of London searching for retreat properties in rural areas.

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, as well as a member of Thirtyone:eight that brings training, safeguarding and other latest legislation to our attention for which we need to pay an annual membership.

The church is still renting the Premises and that takes a huge amount of the income – almost £11,100.00 per annum with the new rates.

The whole church is continuously mobilised to go out to the streets and evangelise more fervently and with passion. Members of the public and local community have shown interest and come to visit the church and to see for themselves what we provide as a local community church.

During this time, we have seen a major growth in our junior and senior youth groups, with youngsters wanting to come to church and to hear the message of the Bible along with Bible stories.

Income for the year was £68,351 (2021 £46,127) and expenditure was £23,612 (2021 £15,048). The balance sheet total is £195,262 (2021 £150,523). The church is still renting the Premises and that takes a huge amount of the income – almost £11,000.00 per annum with the new rates.

Finally, we had a number of trustees resign at the end of 2022 and new ones were appointed.

Those who resigned were as follows:

Mr Stefano Di Stefano, Mr Giovanni Ghidotti, Ms Maureen Houston, Ms Farah Kone

The new trustees who were appointed were as follows:

Mr. Milen Hristov – Chairman, Mrs. Deyana Hristova – Signatory, Mr. Ian Mansfield – Trustee

The trustee who is constant is:

Mrs Soultana Sitaras-Ghidotti – Administrator and Treasurer

This has all been updated accordingly on the Charity Commission website at the time of resignations and appointments.

A handwritten signature in blue ink, appearing to be 'Soul', is written over a light blue grid background.

4<sup>th</sup> July 2023

Independent Examiner's Report to the Trustees / Members of The Emmanuel Church, UK  
for the year ended 31<sup>st</sup> December 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2022.

**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 Service Ltd  
7 Planchadeau  
23460 Saint-Pierre-Bellevue  
France



Dated 5<sup>th</sup> July 2023

# THE EMMANUEL CHURCH UK

## Statement of financial activities for the year ended 31<sup>st</sup> December 2022

	Notes	Unrestricted & Total Funds 2022 £	Unrestricted & Total Funds 2021 £
<b>Income and endowments</b>	3		
Donations and legacies	3.1	68,328	46,124
Investment income	3.2	23	3
Total incoming resources		<u>68,351</u>	<u>46,127</u>
<b>Expenditure on</b>			
Charitable activities	4	23,612	15,048
		<u>23,612</u>	<u>15,048</u>
<b>Net Incoming / (outgoing) resources for the Year</b>		44,739	31,079
Total funds balance brought forward	8	150,523	119,444
<b>Total funds balance carried forward</b>	8	<u>195,262</u>	<u>150,523</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 2022

	Notes	£	2022 £	£	2021 £
<b>Current Assets</b>					
Debtors	6	12,492		8,633	
Cash at bank		183,115		142,241	
Petty cash		155		149	
		<u>195,762</u>		<u>151,023</u>	
<b>Liabilities</b>					
Amounts falling due within one year					
Creditors: amounts falling	7	<u>500</u>		<u>500</u>	
Net Current Assets			<u>195,262</u>		<u>150,523</u>
Total Assets Less Current Liabilities			<u><u>195,262</u></u>		<u><u>150,523</u></u>
<b>Funds</b>					
Unrestricted Funds			<u>195,262</u>		<u>150,523</u>
	8		<u><u>195,262</u></u>		<u><u>150,523</u></u>

Signed on behalf of all the trustees



on the 4<sup>th</sup> July 2023

# THE EMMANUEL CHURCH UK

## Notes to the Accounts

### **1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

#### 1.1 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.

#### 1.2 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.

#### 1.3 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.

#### 1.4 Changes to previous accounts

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

#### 1.5 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 2022 £	Unrestricted & Total Funds 2021 £
<u>Voluntary income</u>			
Donations	3.1	55,858	37,494
Tax reclaims		12,470	8,630
		<u>68,328</u>	<u>46,124</u>
<u>Investment income</u>			
Interest	3.2	23	3
		<u>23</u>	<u>3</u>
Total income		<u>68,351</u>	<u>46,127</u>

### 4 Analysis of expenditure

		Unrestricted & Total Funds 2022 £	Unrestricted & Total Funds 2021 £
<u>Direct costs</u>			
Donations		2,469	1,863
Blessings and gifts to individuals		1,662	1,013
		<u>4,131</u>	<u>2,876</u>
Worship costs		505	760
Youth costs		789	255
Events and evangelism		894	112
Fellowship and food		609	428
Equipment		453	437
Building maintenance and cleaning		280	365
Rent of premises and insurance		11,092	7,922
Library		151	19
Website		275	245
Travel		1,182	1,002
Miscellaneous		443	127
Support Costs		2,808	500
		<u>23,612</u>	<u>15,048</u>
<u>Support costs</u>			
Storage costs		608	-
Subscriptions & professional fees		1,700	-
Governance costs: accountancy		500	500
		<u>2,808</u>	<u>500</u>
Total expenditure		<u>23,612</u>	<u>15,048</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

	2022 £	2021 £
Tax recoverable	12,492	8,633
	<u>12,492</u>	<u>8,633</u>

### 7 Creditors

	2022 £	2021 £
Accruals	500	500
	<u>500</u>	<u>500</u>

### 8 Funds

	Unrestricted & Total Funds	Unrestricted & Total Funds
	2022 £	2021 £
Bank and cash	183,269	109,088
Debtors	11,663	8,633
Creditors	(500)	(500)
	<u>194,432</u>	<u>117,221</u>

	1st January £	Income £	Expenditure £	31st December £
Unrestricted funds	150,523	67,521	(23,612)	194,432
	<u>150,523</u>	<u>67,521</u>	<u>(23,612)</u>	<u>194,432</u>

### 9 Trustee remuneration

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