

# IMMANUEL CHURCH BRENTWOOD

England & Wales · Charity number 1156523

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08819716](#)

**Registered** 2014-04-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Bays  
Ashwells Road  
Pilgrims Hatch  
Brentwood  
Essex  
CM15 9SE

**Phone** 01277823247

**Email** [info@immanuelbrentwood.org](mailto:info@immanuelbrentwood.org)

**Website** [www.immanuelbrentwood.org](http://www.immanuelbrentwood.org)

## Activities

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**Objects:** THE OBJECTS OF THE CHURCH ARE THE ADVANCEMENT OF THE CHRISTIAN FAITH (AS MORE PARTICULARLY DESCRIBED IN THE STATEMENT OF BELIEF IN ARTICLE 3.1) FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY BY:- 4.1 THE ADVANCEMENT OF CHRIST'S KINGDOM BY THE FAITHFUL TEACHING OF THE SCRIPTURES AT IMMANUEL CHURCH BRENTWOOD AND BY THE RECRUITMENT EDUCATION TRAINING AND SENDING OF GOSPEL MINISTERS AND OTHERS AROUND THE UNITED KINGDOM AND ABROAD TO ESTABLISH AND RENEW CHRISTIAN CHURCHES AND MINISTRIES RELATED THERETO; 4.2 THE SUPPORT OF ANY PERSON OR PERSONS EXPERIENCING NEED HARDSHIP OR PHYSICAL OR MENTAL DISTRESS; AND 4.3 THE SUPPORT OF CHRISTIANS WHO ARE ENGAGED FULL-TIME IN THE MISSIONARY WORK OF PROCLAIMING THE GOSPEL AND IN BRINGING OTHERS TO BELIEVE IN JESUS CHRIST AND TO LIVE IN ACCORDANCE WITH HIS TEACHING

**Activities:** RELIGIOUS ACTIVITIES

## Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** AROUND THE UNITED KINGDOM AND ABROAD
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£455,258	£220,593	-	-
2023-12-31	£790,621	£220,817	£1,171,380	4
2022-12-31	£254,253	£216,159	-	-
2021-12-31	£349,102	£221,380	-	-
2020-12-31	£304,601	£198,267	-	-

## Trustees

Name	Role	Appointed
<b>Rev Andrew James Grey</b>	Chair	2013-12-23
Alane Claire Gwyn Lunn		2025-06-01
Alison Joy Drummond		2020-05-17
Denis Robert Parsons		2018-09-10
Dr Mark Richard Smithers		2019-05-19
GAVIN LEWIS WRIGHT		2013-12-23
Steven Durrant		2026-05-31
William Rolf Trump		2019-05-19

**IMMANUEL CHURCH BRENTWOOD**

England & Wales - Charity number 1156523

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# Accounts

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**Charity Registration No. 1156523**

**Company Registration No. 08819716 (England and Wales)**

**IMMANUEL CHURCH BRENTWOOD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# IMMANUEL CHURCH BRENTWOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Miss A J Drummond Rev A J Grey Mr D R A Parsons Dr M R Smithers Mr W R Trump Mr G L Wright Mrs K L Witchalls
<b>Secretary</b>	Mr D R A Parsons
<b>Charity number</b>	1156523
<b>Company number</b>	08819716
<b>Registered office</b>	The Bays Ashwells Road Pilgrims Hatch Brentwood Essex CM15 9SE
<b>Independent examiner</b>	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent England ME19 4JQ

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# IMMANUEL CHURCH BRENTWOOD

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# **IMMANUEL CHURCH BRENTWOOD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and Activities**

##### **Objectives and aims**

The objects of the church are the advancement of the Christian faith (as more particularly described in the Memorandum and Articles of Association Article 3.1) for the benefit of the public, in particular but not exclusively by: (i) The advancement of Christ's Kingdom by the faithful teaching of the scriptures at Immanuel Church Brentwood and by the recruitment education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto; (ii) The support of any person or persons experiencing need hardship or physical or mental distress; and (iii) The support of Christians who are engaged full-time in the missionary work of proclaiming the gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Church Government**

Immanuel Church Brentwood is an independent reformed evangelical church. Its doctrinal standard is the Westminster Confession of Faith. It is governed by its Elders and Trustees, assisted by an external Council of Reference.

#### **Volunteers**

During the year the activities were dependant upon the volunteer hours received. It has been calculated that this equates to approximately 50 volunteers giving between 1 and 5 hours per week.

#### **Achievements and Performance**

##### **Charitable activities**

These are fully detailed in the annual report.

#### **Financial Review**

##### **Reserves policy**

The Church policy is to hold reserves equal to approximately three months fixed overheads.

Details of financial performance are outlined in the annual report.

#### **Structure, Governance and Management**

##### **Governing document**

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

Trustees are elected by the members of the Church electoral roll at the annual general meeting.

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss A J Drummond

Rev A J Grey

Mr D R A Parsons

Dr M R Smithers

Mr W R Trump

Mr G L Wright

Mrs L A Seamer

(Resigned 13 October 2024)

Mrs K L Witchalls

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Organisational structure**

Trustees are either ex officio or elected by the annual church meeting in accordance with the Memorandum and Articles of Association. During the year the following served as members of the Board of trustees:

#### Minister in charge:

Revd A J Grey

#### Elders:

Mr G L Wright (Associate Minister)

Dr M R Smithers

Mr W R Trump

#### Trustees:

Miss A J Drummond

Mr D R A Parsons (Treasurer)

Mrs L A Seamer

(Resigned 13 October 2024)

Mrs K L Witchalls

### **Induction and training of new trustees**

Trustees are provided with a copy of the Charity Commission guidance "Charity Trustee - what's involved."

The trustees' report was approved by the Board of Trustees.

.....  
Mr D R A Parsons

**Trustee**

Date: .....

**IMMANUEL CHURCH BRENTWOOD**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF IMMANUEL CHURCH BRENTWOOD**

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I report to the trustees on my examination of the financial statements of Immanuel Church Brentwood (the charity) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Francis James & Partners LLP**

1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ  
England

Dated: 25 February 2025

# IMMANUEL CHURCH BRENTWOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	2	271,996	170,183	442,179	247,308	531,869	779,177
Charitable activities	3	443	-	443	269	-	269
Investments	4	12,636	-	12,636	11,175	-	11,175
<b>Total income</b>		285,075	170,183	455,258	258,752	531,869	790,621
<b><u>Expenditure on:</u></b>							
Charitable activities	5	220,593	-	220,593	214,037	6,780	220,817
<b>Net incoming resources before transfers</b>		64,482	170,183	234,665	44,715	525,089	569,804
Gross transfers between funds		525,089	(525,089)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		589,571	(354,906)	234,665	44,715	525,089	569,804
Fund balances at 1 January 2024		646,291	525,089	1,171,380	601,576	-	601,576
<b>Fund balances at 31 December 2024</b>		1,235,862	170,183	1,406,045	646,291	525,089	1,171,380

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# IMMANUEL CHURCH BRENTWOOD

## BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,850,832		755,855
<b>Current assets</b>					
Debtors	12	18,603		10,874	
Cash at bank and in hand		441,988		1,173,208	
		<u>460,591</u>		<u>1,184,082</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(18,378)</u>		<u>(514,670)</u>	
Net current assets			442,213		669,412
<b>Total assets less current liabilities</b>			2,293,045		1,425,267
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(887,000)</u>		<u>(253,887)</u>
<b>Net assets</b>			<u>1,406,045</u>		<u>1,171,380</u>
<b>Income funds</b>					
Restricted funds	16		170,183		525,089
Unrestricted funds			1,235,862		646,291
			<u>1,406,045</u>		<u>1,171,380</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Mr D R A Parsons  
Trustee

Company registration number 08819716

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Immanuel Church Brentwood is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bays Ashwells Road, Pilgrims Hatch, Brentwood, Essex, CM15 9SE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	None
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	271,996	170,183	442,179	247,308	531,869	779,177

### 3 Charitable activities

	2024	2023
	£	£
Bookstall sales	443	269

### 4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	12,636	11,175

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	107,601	108,042
Rent and accommodation	68,065	60,439
Church running costs	16,964	8,416
Church services and activities	5,984	11,518
Mission tithe and other donations	19,019	29,356
Legal fees	1,160	1,346
Independent examination	1,800	1,700
	220,593	220,817
	220,593	220,817
	220,593	220,817
<b>Analysis by fund</b>		
Unrestricted funds	220,593	214,037
Restricted funds	-	6,780
	-	6,780

### 6 Trustees

#### Trustee expenses

Expenses totalling £521 (2023 : £988) were paid to trustees during the year.

#### Trustee remuneration

Remuneration paid to trustees wholly in the capacity as employees totalled £63,360 (2023 : £60,343).

No remuneration was paid to individuals in the capacity as trustees (2023 : nil).

### 7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	4
	4	4
<b>Employment costs</b>	2024 £	2023 £
Wages and salaries	107,601	108,042
	107,601	108,042

There were no employees whose annual remuneration was more than £60,000.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Movement in funds

	As at 01/01/2024 £	Net Movement in funds £	Transfers between funds £	As at 31/12/2024 £
<b>Unrestricted funds</b>				
General fund	485,257	68,898	549,720	1,103,875
Development fund	147,737	-	(24,631)	123,106
Hardship fund	13,297	(4,416)	-	8,881
	646,291	64,482	525,089	1,235,862
<b>Restricted funds</b>				
Word alive	-	-	-	-
Purchase of church fund	525,089	-	(525,089)	-
Church building fund	-	170,183	-	170,183
	525,089	170,183	(525,089)	170,183
Total funds	1,171,380	234,665	-	1,406,045

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	285,075	(216,177)	68,898
Development fund	-	-	-
Hardship fund	-	(4,416)	(4,416)
	285,075	(220,593)	64,482
<b>Restricted funds</b>			
Word alive	-	-	-
Church building fund	170,183	-	170,183
	170,183	-	170,183
Total funds	455,258	(220,593)	234,665

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>10 Tangible fixed assets</b>	<b>Freehold land and buildings £</b>
<b>Cost</b>	
At 1 January 2024	755,855
Additions	1,094,977
	<hr/>
At 31 December 2024	1,850,832
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	1,850,832
	<hr/> <hr/>
At 31 December 2023	755,855
	<hr/> <hr/>

No depreciation is provided in respect of the Freehold Property as in the opinion of the trustees the property is regularly maintained to a high standard and is unlikely to fall in value.

### 11 Post balance sheet events

Following the purchase of the former Brentwood United Reformed Church building on the 5th of January 2024, plans are now being drawn up to refit the building to modern standards for use by the church.

### 12 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	18,603	10,874
	<hr/>	<hr/>

### 13 Loans and overdrafts

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other loans	887,000	253,887
	<hr/>	<hr/>
Payable after one year	887,000	253,887
	<hr/>	<hr/>

### 14 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	18,378	514,670
	<hr/>	<hr/>

These include short term loans to assist in the purchase of a Church Building. These were repaid on the 20/12/2024.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Borrowings	887,000	253,887
	<u>887,000</u>	<u>253,887</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	525,089	170,183	-	(525,089)	170,183
	<u>525,089</u>	<u>170,183</u>	<u>-</u>	<u>(525,089)</u>	<u>170,183</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
	-	531,869	(6,780)	-	525,089
	<u>-</u>	<u>531,869</u>	<u>(6,780)</u>	<u>-</u>	<u>525,089</u>

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	646,291	285,075	(220,593)	525,089	1,235,862
	<u>646,291</u>	<u>285,075</u>	<u>(220,593)</u>	<u>525,089</u>	<u>1,235,862</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	601,576	258,752	(214,037)	-	646,291
	<u>601,576</u>	<u>258,752</u>	<u>(214,037)</u>	<u>-</u>	<u>646,291</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**IMMANUEL CHURCH BRENTWOOD**

England & Wales - Charity number 1156523

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# Accounts

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**Charity Registration No. 1156523**

**Company Registration No. 08819716 (England and Wales)**

**IMMANUEL CHURCH BRENTWOOD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# IMMANUEL CHURCH BRENTWOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Miss A J Drummond Rev A J Grey Mr D R A Parsons Dr M R Smithers Mr W R Trump Mr G L Wright Mrs L A Seamer (Appointed 4 June 2023) Mrs K L Witchalls (Appointed 4 June 2023)
<b>Secretary</b>	Mr D R A Parsons
<b>Charity number</b>	1156523
<b>Company number</b>	08819716
<b>Registered office</b>	The Bays Ashwells Road Pilgrims Hatch Brentwood Essex CM15 9SE
<b>Independent examiner</b>	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent England ME19 4JQ

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**IMMANUEL CHURCH BRENTWOOD**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and Activities**

**Objectives and aims**

The objects of the church are the advancement of the Christian faith (as more particularly described in the Memorandum and Articles of Association Article 3.1) for the benefit of the public, in particular but not exclusively by: (i) The advancement of Christ's Kingdom by the faithful teaching of the scriptures at Immanuel Church Brentwood and by the recruitment education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto; (ii) The support of any person or persons experiencing need hardship or physical or mental distress; and (iii) The support of Christians who are engaged full-time in the missionary work of proclaiming the gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Church Government**

Immanuel Church Brentwood is an independent reformed evangelical church. Its doctrinal standard is the Westminster Confession of Faith. It is governed by its Elders and Trustees, assisted by an external Council of Reference.

**Volunteers**

During the year the activities were dependant upon the volunteer hours received. It has been calculated that this equates to approximately 50 volunteers giving between 1 and 5 hours per week.

**Achievements and Performance**

**Charitable activities**

These are fully detailed in the annual report.

**Financial Review**

**Reserves policy**

The Church policy is to hold reserves equal to approximately three months fixed overheads.

Details of financial performance are outlined in the annual report.

**Structure, Governance and Management**

**Governing document**

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

Trustees are elected by the members of the Church electoral roll at the annual general meeting.

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss A J Drummond

Mrs L E E Fenn (Resigned 4 June 2023)

Mrs D J Gilderson (Resigned 4 June 2023)

Rev A J Grey

Mr D R A Parsons

Dr M R Smithers

Mr W R Trump

Mr G L Wright

Mrs L A Seamer (Appointed 4 June 2023)

Mrs K L Witchalls (Appointed 4 June 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Organisational structure**

Trustees are either ex officio or elected by the annual church meeting in accordance with the Memorandum and Articles of Association. During the year the following served as members of the Board of trustees:

#### Minister in charge:

Revd A J Grey

#### Elders:

Mr G L Wright (Associate Minister)

Dr M R Smithers

Mr W R Trump

#### Trustees:

Miss A J Drummond

Mrs L E E Fenn

Mrs D J Gilderson

Mr D R A Parsons (Treasurer)

Mrs L A Seamer

Mrs K L Witchalls

### **Induction and training of new trustees**

Trustees are provided with a copy of the Charity Commission guidance "Charity Trustee - what's involved."

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees' report was approved by the Board of Trustees.

Mr D R A Parsons  
**Trustee**

7 March 2024

**IMMANUEL CHURCH BRENTWOOD**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF IMMANUEL CHURCH BRENTWOOD**

---

I report to the trustees on my examination of the financial statements of Immanuel Church Brentwood (the charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Francis James & Partners LLP**

1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ  
England

Dated: 7 March 2024

# IMMANUEL CHURCH BRENTWOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	2	247,308	531,869	779,177	243,893	9,780	253,673
Charitable activities	3	269	-	269	46	-	46
Investments	4	11,175	-	11,175	534	-	534
<b>Total income</b>		258,752	531,869	790,621	244,473	9,780	254,253
<b><u>Expenditure on:</u></b>							
Charitable activities	5	214,037	6,780	220,817	206,379	9,780	216,159
<b>Net income for the year/ Net movement in funds</b>		44,715	525,089	569,804	38,094	-	38,094
Fund balances at 1 January 2023		601,576	-	601,576	563,482	-	563,482
<b>Fund balances at 31 December 2023</b>		646,291	525,089	1,171,380	601,576	-	601,576

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# IMMANUEL CHURCH BRENTWOOD

## BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		755,855		737,860
<b>Current assets</b>					
Debtors	12	10,874		7,449	
Cash at bank and in hand		1,173,208		138,629	
		<u>1,184,082</u>		<u>146,078</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(514,670)</u>		<u>(21,701)</u>	
Net current assets			669,412		124,377
<b>Total assets less current liabilities</b>			1,425,267		862,237
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(253,887)</u>		<u>(260,661)</u>
<b>Net assets</b>			<u>1,171,380</u>		<u>601,576</u>
<b>Income funds</b>					
Restricted funds			525,089		-
Unrestricted funds			646,291		601,576
			<u>1,171,380</u>		<u>601,576</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 March 2024

Mr D R A Parsons  
Trustee

Company registration number 08819716

**IMMANUEL CHURCH BRENTWOOD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1 Accounting policies**

**Charity information**

Immanuel Church Brentwood is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bays Ashwells Road, Pilgrims Hatch, Brentwood, Essex, CM15 9SE.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	None
-----------------------------	------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	247,308	531,869	779,177	243,893	9,780	253,673
	<u>247,308</u>	<u>531,869</u>	<u>779,177</u>	<u>243,893</u>	<u>9,780</u>	<u>253,673</u>

### 3 Charitable activities

	2023	2022
	£	£
Bookstall sales	269	46
	<u>269</u>	<u>46</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	11,175	534
	<u>11,175</u>	<u>534</u>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	108,042	104,595
Rent and accommodation	60,439	53,510
Church running costs	8,936	9,267
Church services and activities	11,518	15,626
Mission tithe	28,836	30,412
Legal fees	1,346	1,129
Independent examination	1,700	1,620
	<u>220,817</u>	<u>216,159</u>
	<u>220,817</u>	<u>216,159</u>
<b>Analysis by fund</b>		
Unrestricted funds	214,037	206,379
Restricted funds	6,780	9,780
	<u>220,817</u>	<u>216,159</u>

### 6 Trustees

#### Trustee expenses

Expenses totalling £988 (2022 : £662) were paid to trustees during the year.

#### Trustee remuneration

Remuneration paid to trustees wholly in the capacity as employees totalled £60,343 (2022 : £57,602).

No remuneration was paid to individuals in the capacity as trustees (2022 : nil).

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	4
	<u>4</u>	<u>4</u>
<b>Employment costs</b>	<b>2023</b> £	<b>2022</b> £
Wages and salaries	108,042	104,595
	<u>108,042</u>	<u>104,595</u>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

**7 Employees** **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

**8 Movement in funds**

	As at 01/01/2023 £	Net Movement in funds £	Transfers between funds £	As at 31/12/2023 £
<b>Unrestricted funds</b>				
General fund	£485,022	£45,235	(£45,000)	£485,257
Development fund	£102,737	-	£45,000	£147,737
Hardship fund	£13,817	(£520)	-	£13,297
	£601,576	£44,715	-	£646,291
<b>Restricted funds</b>				
Word alive	-	-	-	-
Purchase of church fund	-	£525,089	-	£525,089
	-	£525,089	-	£525,089
<b>Total funds</b>	<b>£601,576</b>	<b>£569,804</b>	-	<b>£1,171,380</b>

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	£258,752	(£213,517)	£45,235
Development fund	-	-	-
Hardship fund	-	(£520)	(£520)
	£258,752	(£214,037)	£44,715
<b>Restricted funds</b>			
Word alive	£6,780	(£6,780)	-
Purchase of church fund	£525,089	-	£525,089
	£531,869	(£6,780)	£525,089
<b>Total funds</b>	<b>£790,621</b>	<b>(£220,817)</b>	<b>£569,804</b>

**9 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

<b>10 Tangible fixed assets</b>	<b>Freehold land and buildings</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	737,861
Additions	17,994
	<hr/>
At 31 December 2023	755,855
	<hr/>
<b>Carrying amount</b>	
At 31 December 2023	755,855
	<hr/> <hr/>
At 31 December 2022	737,860
	<hr/> <hr/>

No depreciation is provided in respect of the Freehold Property as in the opinion of the trustees the property is regularly maintained to a high standard and is unlikely to fall in value.

### 11 Post balance sheet events

On the 5th of January 2024 the Church purchased the former Brentwood United reformed Church Building. Plans are now being drawn up to refit the building to modern standards for use by the church.

<b>12 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	10,874	7,449
	<hr/> <hr/>	<hr/> <hr/>

<b>13 Loans and overdrafts</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	253,887	260,661
	<hr/> <hr/>	<hr/> <hr/>
Payable after one year	253,887	260,661
	<hr/> <hr/>	<hr/> <hr/>

<b>14 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	514,670	21,701
	<hr/> <hr/>	<hr/> <hr/>

These include short term loans to assist in the purchase of a Church Building.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

<b>15</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Borrowings	253,887	260,661
		<u>          </u>	<u>          </u>

**16** **Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**IMMANUEL CHURCH BRENTWOOD**

England & Wales - Charity number 1156523

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# Accounts

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**Charity Registration No. 1156523**

**Company Registration No. 08819716 (England and Wales)**

**IMMANUEL CHURCH BRENTWOOD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# IMMANUEL CHURCH BRENTWOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Miss A J Drummond Mrs L E E Fenn Mrs D J Gilderson Rev A J Grey Mr D R A Parsons Dr M R Smithers Mr W R Trump Mr G L Wright
<b>Secretary</b>	Mr D R A Parsons
<b>Charity number</b>	1156523
<b>Company number</b>	08819716
<b>Registered office</b>	The Bays Ashwells Road Pilgrims Hatch Brentwood Essex CM15 9SE
<b>Independent examiner</b>	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent England ME19 4JQ

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# IMMANUEL CHURCH BRENTWOOD

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# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

---

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and Activities**

#### **Objectives and aims**

The objects of the church are the advancement of the Christian faith (as more particularly described in the Memorandum and Articles of Association Article 3.1) for the benefit of the public, in particular but not exclusively by: (i) The advancement of Christ's Kingdom by the faithful teaching of the scriptures at Immanuel Church Brentwood and by the recruitment education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto; (ii) The support of any person or persons experiencing need hardship or physical or mental distress; and (iii) The support of Christians who are engaged full-time in the missionary work of proclaiming the gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Church Government**

Immanuel Church Brentwood is an independent reformed evangelical church. Its doctrinal standard is the Westminster Confession of Faith. It is governed by its Elders and Trustees, assisted by an external Council of Reference.

### **Volunteers**

During the year the activities were dependant upon the volunteer hours received. It has been calculated that this equates to approximately 50 volunteers giving between 1 and 5 hours per week.

### **Achievements and Performance**

#### **Charitable activities**

These are fully detailed in the annual report.

### **Financial Review**

#### **Reserves policy**

The Church policy is to hold reserves equal to approximately three months fixed overheads.

Details of financial performance are outlined in the annual report.

### **Structure, Governance and Management**

#### **Governing document**

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are elected by the members of the Church electoral roll at the annual general meeting.

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss A J Drummond

Mrs L E E Fenn

Mrs D J Gilderson

Mr J R Green

(Resigned 11 January 2022)

Rev A J Grey

Mr D R A Parsons

Dr M R Smithers

Mr W R Trump

Mr G L Wright

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Organisational structure**

Trustees are either ex officio or elected by the annual church meeting in accordance with the Memorandum and Articles of Association. During the year the following served as members of the Board of trustees:

#### Minister in charge:

Revd A J Grey

#### Elders:

Mr G L Wright (Associate Minister)

Dr M R Smithers

Mr J R Green

Mr W R Trump

#### Trustees:

Mrs L E E Fenn

Mr D R A Parsons (Treasurer)

Mrs D J Gilderson

Miss A J Drummond

### **Induction and training of new trustees**

Trustees are provided with a copy of the Charity Commission guidance "Charity Trustee - what's involved."

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

---

The trustees' report was approved by the Board of Trustees.

Mr D R A Parsons  
**Trustee**

13 March 2023

**IMMANUEL CHURCH BRENTWOOD**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF IMMANUEL CHURCH BRENTWOOD**

---

I report to the trustees on my examination of the financial statements of Immanuel Church Brentwood (the charity) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Francis James & Partners LLP**

1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ  
England

Dated: 17 March 2023

# IMMANUEL CHURCH BRENTWOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

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		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	243,893	9,780	253,673	347,089	900	347,989
Charitable activities	3	46	-	46	644	-	644
Investments	4	534	-	534	469	-	469
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		244,473	9,780	254,253	348,202	900	349,102
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Charitable activities	5	206,379	9,780	216,159	213,897	7,483	221,380
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		38,094	-	38,094	134,305	(6,583)	127,722
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 January 2022		563,482	-	563,482	429,177	6,583	435,760
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		601,576	-	601,576	563,482	-	563,482
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# IMMANUEL CHURCH BRENTWOOD

## BALANCE SHEET AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		737,860		709,937
<b>Current assets</b>					
Debtors	10	7,449		3,818	
Cash at bank and in hand		138,629		138,387	
		<u>146,078</u>		<u>142,205</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(21,701)</u>		<u>(18,865)</u>	
Net current assets			<u>124,377</u>		<u>123,340</u>
<b>Total assets less current liabilities</b>			862,237		833,277
<b>Creditors: amounts falling due after more than one year</b>	13		(260,661)		(269,795)
<b>Net assets</b>			<u>601,576</u>		<u>563,482</u>
<b>Income funds</b>					
Unrestricted funds			<u>601,576</u>		<u>563,482</u>
			<u>601,576</u>		<u>563,482</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 March 2023

Mr D R A Parsons  
**Trustee**

**Company registration number 08819716**

**IMMANUEL CHURCH BRENTWOOD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**Charity information**

Immanuel Church Brentwood is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bays Ashwells Road, Pilgrims Hatch, Brentwood, Essex, CM15 9SE.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	None
-----------------------------	------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	243,893	9,780	253,673	347,089	900	347,989

### 3 Charitable activities

	2022 £	2021 £
Bookstall sales	46	644

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	534	469

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	104,595	110,264
Rent and accommodation	53,510	45,797
Church running costs	9,267	15,932
Church services and activities	15,626	17,854
Development fund	30,412	28,699
Legal fees	1,129	1,214
Independent examination	1,620	1,620
	216,159	221,380
	216,159	221,380
<b>Analysis by fund</b>		
Unrestricted funds	206,379	213,897
Restricted funds	9,780	7,483
	216,159	221,380

### 6 Trustees

#### Trustee expenses

Expenses totalling £662 ( 2021 : £793) were paid to trustees during the year.

#### Trustee remuneration

Remuneration paid to trustees wholly in the capacity as employees totalled £57,602 ( 2021 £55,549.)

No remuneration was paid to individuals in the capacity as trustees ( 2021: nil ).

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	4	5
	4	5
<b>Employment costs</b>	<b>2022</b> £	<b>2021</b> £
Wages and salaries	104,595	110,264
	104,595	110,264

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

**7 Employees** **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

**8 Movement in funds**

	As at 01/01/2022	Net Movement in funds	Transfers between funds	As at 31/12/2022
<b>Unrestricted funds</b>				
General fund	£484,528	£37,494	(£37,000)	£485,022
Development fund	£65,737	-	£37,000	£102,737
Hardship fund	£13,217	£600	-	£13,817
	<u>£563,482</u>	<u>£38,094</u>	<u>-</u>	<u>£601,576</u>
<b>Restricted funds</b>				
Word alive	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>£563,482</u>	<u>£38,094</u>	<u>-</u>	<u>£601,576</u>

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
<b>General fund</b>	£243,874	(£206,380)	£37,494
Development fund	-	-	-
Hardship fund	£600	-	£600
	<u>£244,474</u>	<u>(£206,380)</u>	<u>£38,094</u>
<b>Restricted funds</b>			
Word alive	£9,780	(£9,780)	-
	<u>£9,780</u>	<u>(£9,780)</u>	<u>-</u>
<b>Total funds</b>	<u>£254,254</u>	<u>(£216,160)</u>	<u>£38,094</u>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

<b>9</b>	<b>Tangible fixed assets</b>	<b>Freehold land and buildings</b>
		<b>£</b>
	<b>Cost</b>	
	At 1 January 2022	709,937
	Additions	27,923
		<hr/>
	At 31 December 2022	737,860
		<hr/>
	<b>Carrying amount</b>	
	At 31 December 2022	737,860
		<hr/> <hr/>
	At 31 December 2021	709,937
		<hr/> <hr/>

No depreciation is provided in respect of the Freehold Property as in the opinion of the trustees the property is regularly maintained to a high standard and is unlikely to fall in value.

<b>10</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	7,449	3,818
		<hr/>	<hr/>

<b>11</b>	<b>Loans and overdrafts</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Other loans	260,661	269,795
		<hr/>	<hr/>
	Payable after one year	260,661	269,795
		<hr/>	<hr/>

<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Other creditors	21,701	18,865
		<hr/>	<hr/>

<b>13</b>	<b>Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Borrowings	260,661	269,795
		<hr/>	<hr/>

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**14 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

**IMMANUEL CHURCH BRENTWOOD**

England & Wales - Charity number 1156523

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# Accounts

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Charity Registration No. 1156523

Company Registration No. 08819716 (England and Wales)

**IMMANUEL CHURCH BRENTWOOD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# IMMANUEL CHURCH BRENTWOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Miss A J Drummond Mrs L E E Fenn Mrs D J Gilderson Rev A J Grey Mr D R A Parsons Mr M R Smithers Mr W R Trump Mr G L Wright
<b>Secretary</b>	Mr D R A Parsons
<b>Charity number</b>	1156523
<b>Company number</b>	08819716
<b>Registered office</b>	The Bays Ashwells Road Pilgrims Hatch Brentwood Essex CM15 9SE
<b>Independent examiner</b>	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ
<b>Bankers</b>	CAF Bank LTD 25 Kings Hill Avenue Kings Hill West Malling Kent England ME19 4JQ

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# IMMANUEL CHURCH BRENTWOOD

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# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and Activities**

##### **Objectives and aims**

The objects of the church are the advancement of the Christian faith (as more particularly described in the Memorandum and Articles of Association Article 3.1) for the benefit of the public, in particular but not exclusively by: (i) The advancement of Christ's Kingdom by the faithful teaching of the scriptures at Immanuel Church Brentwood and by the recruitment education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto; (ii) The support of any person or persons experiencing need hardship or physical or mental distress; and (iii) The support of Christians who are engaged full-time in the missionary work of proclaiming the gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Church Government**

Immanuel Church Brentwood is an independent reformed evangelical church. Its doctrinal standard is the Westminster Confession of Faith. It is governed by its Elders and Trustees, assisted by an external Council of Reference.

#### **Volunteers**

During the year the activities were dependant upon the volunteer hours received. It has been calculated that this equates to approximately 50 volunteers giving between 1 and 5 hours per week.

#### **Achievements and Performance**

##### **Charitable activities**

These are fully detailed in the annual report.

#### **Financial Review**

##### **Reserves policy**

The Church policy is to hold reserves equal to approximately three months fixed overheads.

Details of financial performance are outlined in the annual report.

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### Structure, Governance and Management

#### Governing document

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Recruitment and appointment of new trustees

Trustees are elected by the members of the Church electoral role at the annual general meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss A J Drummond

Mrs L E E Fenn

Mrs D J Gilderson

Mr J R Green

(Resigned 11 January 2022)

Rev A J Grey

Mr D R A Parsons

Mr M R Smithers

Mr W R Trump

Mr G L Wright

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Organisational structure

Trustees are either ex officio or elected by the annual church meeting in accordance with the Memorandum and Articles of Association. During the year the following served as members of the Board of trustees:

Minister in charge: Rcvd A J Grey

Elders: Mr G L Wright (Associate Minister)

Mr M R Smithers

Mr J R Green

Mr W R Trump

Trustees: Mrs L E E Fenn

Mr D R A Parsons (Treasurer)

Mrs D J Gilderson

Miss A J Drummond

#### Induction and training of new trustees

Trustees are provided with a copy of the Charity Commission guidance "Charity Trustee - what's involved."

# IMMANUEL CHURCH BRENTWOOD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees' report was approved by the Board of Trustees.

Mr D R A Parsons  
**Trustee**

14 March 2022

# IMMANUEL CHURCH BRENTWOOD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF IMMANUEL CHURCH BRENTWOOD

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I report to the trustees on my examination of the financial statements of Immanuel Church Brentwood (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Francis James & Partners LLP**

1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ  
England

Dated: .....

# IMMANUEL CHURCH BRENTWOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	2	347,089	900	347,989	292,604	11,144	303,748
Charitable activities	3	644	-	644	21	-	21
Investments	4	469	-	469	831	-	831
<b>Total income</b>		348,202	900	349,102	293,456	11,144	304,600
<b><u>Expenditure on:</u></b>							
Charitable activities	5	213,897	7,483	221,380	181,740	16,527	198,267
Gross transfers between funds		-	-	-	(7,000)	7,000	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		134,305	(6,583)	127,722	104,716	1,617	106,333
Fund balances at 1 January 2021		429,177	6,583	435,760	324,460	4,965	329,425
<b>Fund balances at 31 December 2021</b>		563,482	-	563,482	429,176	6,582	435,758

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# IMMANUEL CHURCH BRENTWOOD

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		709,937		-
<b>Current assets</b>					
Debtors	10	3,818		11,768	
Cash at bank and in hand		138,387		444,782	
		<u>142,205</u>		<u>456,550</u>	
<b>Creditors: amounts falling due within one year</b>	12	(18,865)		(20,792)	
Net current assets			123,340		435,758
<b>Total assets less current liabilities</b>			833,277		435,758
<b>Creditors: amounts falling due after more than one year</b>	13		(269,795)		-
<b>Net assets</b>			<u>563,482</u>		<u>435,758</u>
<b>Income funds</b>					
Restricted funds			-		6,582
Unrestricted funds			563,482		429,176
			<u>563,482</u>		<u>435,758</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 March 2022

Mr D R A Parsons

Trustee

Company Registration No. 08819716

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### **1 Accounting policies**

##### **Charity information**

Immanuel Church Brentwood is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bays Ashwells Road, Pilgrims Hatch, Brentwood, Essex, CM15 9SE.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	None
-----------------------------	------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	347,089	900	347,989	292,604	11,144	303,748
	<u>347,089</u>	<u>900</u>	<u>347,989</u>	<u>292,604</u>	<u>11,144</u>	<u>303,748</u>

#### 3 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 1 2020 £
Bookstall sales	644	21
	<u>644</u>	<u>21</u>

#### 4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	469	831
	<u>469</u>	<u>831</u>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 5 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 1 2020 £
Staff costs	110,264	102,159
Rent and accomodation	45,797	40,034
Church running costs	15,932	7,006
Church services and activities	17,854	24,537
Development fund	28,699	21,716
Legal fees	1,214	1,195
Independant examination	1,620	1,620
	<u>221,380</u>	<u>198,267</u>
	<u>221,380</u>	<u>198,267</u>
<b>Analysis by fund</b>		
Unrestricted funds	213,897	181,740
Restricted funds	7,483	16,527
	<u>221,380</u>	<u>198,267</u>

#### 6 Trustees

##### Trustee expenses

Expenses totalling £793 ( 2020 : £796) were paid to trustees during the year.

##### Trustee remuneration

Remuneration paid to trustees wholly in the capacity as employees totalled £55,549 ( 2020: £54,557).

No remuneration was paid to individuals in the capacity as trustees ( 2020: nil ).

#### 7 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>5</u>	<u>5</u>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

**7 Employees** **(Continued)**

Employment costs	2021	2020
	£	£
Wages and salaries	110,264	102,159
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**8 Movement in funds**

	As at 01/01/2021	Net Movement in funds	Transfers between funds	As at 31/01/2021
<b>Unrestricted funds</b>				
General fund	£49,285	£18,305	£416,938	£484,528
Development fund	£365,175	£117,500	(£416,938)	£65,737
Hardship fund	£14,717	(£1,500)	-	£13,217
	<b>£429,177</b>	<b>£134,305</b>	-	<b>£563,482</b>
<b>Restricted funds</b>				
Word alive	-	-	-	-
Cornerstone church grays	£6,582	(£6,582)	-	-
	<b>£6,582</b>	<b>(£6,582)</b>	-	-
<b>Total funds</b>	<b>£435,759</b>	<b>£127,723</b>	-	<b>£563,482</b>

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General fund	£230,702	(£212,397)	£18,305
Development fund	£117,500	-	£117,500
Hardship fund	-	(£1,500)	(£1,500)
	<b>£348,202</b>	<b>(£213,897)</b>	<b>£134,305</b>
<b>Restricted funds</b>			
Word alive	£900	(£900)	-
Cornerstone church grays	-	(£6,582)	(£6,582)
	<b>£900</b>	<b>(£7,482)</b>	<b>(£6,582)</b>
<b>Total funds</b>	<b>£349,102</b>	<b>(£221,379)</b>	<b>£127,723</b>

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

**9 Tangible fixed assets**

	<b>Freehold land and buildings</b>
	<b>£</b>
<b>Cost</b>	
Additions	709,937
At 31 December 2021	<u>709,937</u>
<b>Carrying amount</b>	
At 31 December 2021	<u><u>709,937</u></u>

No depreciation is provided in respect of the Freehold Property as in the opinion of the trustees the property is regularly maintained to a high standard and is unlikely to fall in value.

**10 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	<u>3,818</u>	<u>11,768</u>

**11 Loans and overdrafts**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other loans	<u>269,795</u>	<u>-</u>
Payable after one year	<u>269,795</u>	<u>-</u>

**12 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>18,865</u>	<u>20,792</u>

**13 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Borrowings	<u>269,795</u>	<u>-</u>

**14 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

**IMMANUEL CHURCH BRENTWOOD**

England & Wales - Charity number 1156523

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# Accounts

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REGISTERED COMPANY NUMBER: 08819716 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156523

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
IMMANUEL CHURCH BRENTWOOD

Francis James & Partners LLP  
Chartered Accountants  
1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ

**IMMANUEL CHURCH BRENTWOOD**

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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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# IMMANUEL CHURCH BRENTWOOD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the church are the advancement of the Christian faith (as more particularly described in the Memorandum and Articles of Association Article 3.1) for the benefit of the public, in particular but not exclusively by: (i) The advancement of Christ's Kingdom by the faithful teaching of the scriptures at Immanuel Church Brentwood and by the recruitment education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto; (ii) The support of any person or persons experiencing need hardship or physical or mental distress; and (iii) The support of Christians who are engaged full-time in the missionary work of proclaiming the gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

#### **Volunteers**

During the year the activities were dependant upon the volunteer hours received. It has been calculated that this equates to approximately 50 volunteers giving between 1 and 5 hours per week.

#### **Church Government**

Immanuel Church Brentwood is an independent reformed evangelical church. Its doctrinal standard is the Westminster Confession of Faith. It is governed by its Elders and Trustees, assisted by an external Council of Reference.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

These are fully detailed in the annual report.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The Church policy is to hold reserves equal to approximately three months fixed overheads.

Details of financial performance are outlined in the annual report.

### **FUTURE PLANS**

These are fully detailed in the annual report.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are elected by the Members of the Church at the annual general meeting.

**IMMANUEL CHURCH BRENTWOOD**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Trustees are either ex officio or elected by the annual church meeting in accordance with the Memorandum and Articles of Association. During the year the following served as members of the Board of trustees:

Minister in charge:        Revd A J Grey

Elders:                    Mr G L Wright                    (Associate Minister)  
                                 Mr M R Smithers  
                                 Mr J R Green  
                                 Mr W R Trump

Trustees:                    Mrs L E E Fenn  
                                 Mr S T G B Seamer                (Resigned - 17/05/2020)  
                                 Mr D R A Parsons                (Treasurer)  
                                 Mrs D J Gilderson                (Appointed - 17/05/2020)  
                                 Miss A J Drummond               (Appointed - 17/05/2020)

**Induction and training of new trustees**

Trustees are provided with a copy of the Charity Commission guidance " Charity Trustee - what's involved ."

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08819716 (England and Wales)

**Registered Charity number**

1156523

**Registered office**

The Bays  
Ashwells Road  
Pilgrims Hatch  
Brentwood  
Essex  
CM15 9SE

**Trustees**

Rev A J Grey Minister of Religion  
Mr G L Wright Associate Minister Of Religion  
Mrs L E E Fenn Executive Assistant  
Mr S T G B Seamer Insurance Underwriter (resigned 17/5/20)  
Mr D R A Parsons Chartered Accountant  
Mr M R Smithers Asst Principal Further Education College  
Mr J R Green Consultant Clinical Scientist  
Mr W R Trump Insurance Consultant  
Mrs D J Gilderson Retired Driving Instructor (appointed 17/5/20)  
Miss A J Drummond Settlements Analyst (appointed 17/5/20)

**Company Secretary**

Mr D R A Parsons

**IMMANUEL CHURCH BRENTWOOD**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Francis James & Partners LLP  
Chartered Accountants  
1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**PUBLIC BENEFIT**

The annual report describes the activities undertaken by the Church during the period to further, in the opinion of the trustees, its charitable purposes for public benefit.

The trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Approved by order of the board of trustees on 14 May 2021 and signed on its behalf by:



Mr D R A Parsons - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**IMMANUEL CHURCH BRENTWOOD**

**Independent examiner's report to the trustees of Immanuel Church Brentwood ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of BA (Hons) FCCA ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Petrassi  
BA (Hons) FCCA ACA  
Francis James & Partners LLP  
Chartered Accountants  
1386 London Road  
Leigh on Sea  
Essex  
SS9 2UJ

Date: .....

**IMMANUEL CHURCH BRENTWOOD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	General funds £	Designated funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	229,730	62,875	11,144	303,749	237,076
<b>Charitable activities</b>					
Other trading activities	21	-	-	21	190
Other income	831	-	-	831	1,008
	<u>230,582</u>	<u>62,875</u>	<u>11,144</u>	<u>304,601</u>	<u>238,274</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Religious activities	<u>180,216</u>	<u>1,524</u>	<u>16,527</u>	<u>198,267</u>	<u>233,949</u>
Net income before transfers to designated funds	50,366	61,351	(5,383)	106,334	4,325
Transfers	<u>- 50,000</u>	<u>43,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
<b>NET INCOME</b>	366	104,351	1,617	106,334	4,325
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	48,919	275,540	4,965	329,424	325,099
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>49,285</u></u>	<u><u>379,891</u></u>	<u><u>6,582</u></u>	<u><u>435,758</u></u>	<u><u>329,424</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**IMMANUEL CHURCH BRENTWOOD**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	General funds £	Designated funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11,768	-	-	11,768	9,363
Cash at bank and in hand	58,308	379,891	6,582	444,781	352,869
	-				
	70,076	379,891	6,582	456,549	362,232
<b>CREDITORS</b>					
Amounts falling due within one year	(20,791)	-	-	(20,791)	(32,808)
<b>NET CURRENT ASSETS</b>	49,285	379,891	6,582	435,758	329,424
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	49,285	379,891	6,582	435,758	329,424
<b>NET ASSETS</b>	49,285	379,891	6,582	435,758	329,424
<b>TOTAL FUNDS</b>	49,285	379,891	6,582	435,758	329,424

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 14/5/2021 and were signed on its behalf by:

  
.....  
Mr D R A Parsons - trustee

The notes form part of these financial statements

# IMMANUEL CHURCH BRENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Also included is foreseeable expenditure commitment involved in developing the church.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Bookstall sales	21	190
	<u>21</u>	<u>190</u>

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

Remuneration paid to trustees wholly in the capacity as employees totalled £85,459 ( 2019: £84,604).

No remuneration was paid to individuals in the capacity as trustees ( 2020: nil ).

**Trustees' expenses**

Expenses totalling £796 ( 2019 : £1636) were paid to trustees during the year.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Staff	5	5
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	231,111	5,965	237,076
Other trading activities	190	-	190
Other income	1,008	-	1,008
	<u>232,309</u>	<u>5,965</u>	<u>238,274</u>
<b>Total</b>			
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Religious activities	232,949	1,000	233,949
	<u>232,949</u>	<u>1,000</u>	<u>233,949</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(640)</b>	<b>4,965</b>	<b>4,325</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>325,099</b>	<b>-</b>	<b>325,099</b>
	<u>325,099</u>	<u>-</u>	<u>325,099</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>324,459</b>	<b>4,965</b>	<b>329,424</b>
	<u>324,459</u>	<u>4,965</u>	<u>329,424</u>

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	11,768	9,363

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	20,791	32,808

**8. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	48,919	50,366	(50,000)	49,285
Development fund - Designated	271,799	50,375	43,000	365,174
Hardship fund	3,741	10,976	-	14,717
	<u>324,459</u>	<u>111,717</u>	<u>(7,000)</u>	<u>429,176</u>
<b>Restricted funds</b>				
Word Alive	1,265	(1,265)	-	-
Cornerstone Church Grays	3,700	(4,118)	7,000	6,582
	<u>4,965</u>	<u>(5,383)</u>	<u>7,000</u>	<u>6,582</u>
<b>TOTAL FUNDS</b>	<u>329,424</u>	<u>106,334</u>	<u>-</u>	<u>435,758</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	230,582	(180,216)	50,366
Development fund - Designated	50,375	-	50,375
Hardship fund	12,500	(1,524)	10,976
	<u>293,457</u>	<u>(181,740)</u>	<u>111,717</u>
<b>Restricted funds</b>			
Word Alive	8,144	(9,409)	(1,265)
Cornerstone Church Grays	3,000	(7,118)	(4,118)
	<u>11,144</u>	<u>(16,527)</u>	<u>(5,383)</u>
<b>TOTAL FUNDS</b>	<u>304,601</u>	<u>(198,267)</u>	<u>106,334</u>

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	48,440	479	48,919
Development fund - Designated	271,799	-	271,799
Hardship fund	4,860	(1,119)	3,741
	<hr/>	<hr/>	<hr/>
	325,099	(640)	324,459
<b>Restricted funds</b>			
Word Alive	-	1,265	1,265
Cornerstone Church Grays	-	3,700	3,700
	<hr/>	<hr/>	<hr/>
	-	4,965	4,965
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>325,099</u>	<u>4,325</u>	<u>329,424</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,309	(231,830)	479
Hardship fund	-	(1,119)	(1,119)
	<hr/>	<hr/>	<hr/>
	232,309	(232,949)	(640)
<b>Restricted funds</b>			
Word Alive	2,265	(1,000)	1,265
Cornerstone Church Grays	3,700	-	3,700
	<hr/>	<hr/>	<hr/>
	5,965	(1,000)	4,965
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>238,274</u>	<u>(233,949)</u>	<u>4,325</u>

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	48,440	50,845	(50,000)	49,285
Development fund - Designated	271,799	50,375	43,000	365,174
Hardship fund	4,860	9,857	-	14,717
	<hr/>	<hr/>	<hr/>	<hr/>
	325,099	111,077	(7,000)	429,176
<b>Restricted funds</b>				
Cornerstone Church Grays	-	(418)	7,000	6,582
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>325,099</u>	<u>110,659</u>	<u>-</u>	<u>435,758</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	462,891	(412,046)	50,845
Development fund - Designated	50,375	-	50,375
Hardship fund	12,500	(2,643)	9,857
	<hr/>	<hr/>	<hr/>
	525,766	(414,689)	111,077
<b>Restricted funds</b>			
Word Alive	10,409	(10,409)	-
Cornerstone Church Grays	6,700	(7,118)	(418)
	<hr/>	<hr/>	<hr/>
	17,109	(17,527)	(418)
<b>TOTAL FUNDS</b>	<u>542,875</u>	<u>(432,216)</u>	<u>110,659</u>

The Development fund is a designated fund set aside for the likely purchase of a manse, however it may be used for other purposes.

The Hardship fund is a designated fund set aside to assist church members who have fallen upon hard times financially.

The Word Alive fund is money received specifically for the cost of attending the Word Alive conference.

Cornerstone Church Grays is a new church which started in January 2020. Because it did not have a bank account from the start, ICB agreed to act as its banker, receiving gifts to Cornerstone and keeping them in a restricted fund account from which any bills were paid on Cornerstone's behalf. Cornerstone finally opened their bank account early in 2021 and the balance on the restricted fund was transferred to that account on 19 February 2021.

**IMMANUEL CHURCH BRENTWOOD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

IMMANUEL CHURCH BRENTWOOD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	268,651	200,707
Gift aid	35,098	36,369
	<hr/>	<hr/>
	303,749	237,076
<b>Other trading activities</b>		
Bookstall sales	21	190
<b>Other income</b>		
Interest received	831	1,008
	<hr/>	<hr/>
<b>Total incoming resources</b>	304,601	238,274
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries and stipends	102,159	108,487
Rent and accommodation	40,034	60,383
Church running costs	7,006	6,452
Church services and activities	24,537	10,897
Mission Tithe	21,716	43,098
	<hr/>	<hr/>
	195,452	229,317
<b>Support costs</b>		
<b>Management</b>		
Legal fees	1,195	3,052
Independent examiners fees	1,620	1,580
	<hr/>	<hr/>
	2,815	4,632
	<hr/>	<hr/>
Total resources expended	198,267	233,949
	<hr/>	<hr/>
<b>Net income</b>	106,334	4,325
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements