

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**  
**REGISTERED CHARITY NUMBER 1169533**  
**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

**REGISTERED CHARITY NUMBER 1169533**

**FINANCIAL ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

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## EMMANUEL CHRISTIAN FELLOWSHIP – ILFORD

### REGISTERED CHARITY NUMBER 1169533 ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

#### Reference & Administrative Details

The reference and administrative information set out below forms part of the Trustee's Report.

#### Trustees

During the year (1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021) covered by this report, the Fellowship was being administered by a **Leadership Team** consisting of the following members:

|                                   |                 |             |
|-----------------------------------|-----------------|-------------|
| Mr. Kanagaratnam Joseph           | Senior Pastor   | (Full Time) |
| Mr. Arulappan R. I. Mahendrarajah | Elder/Treasurer | (Part Time) |
| Mr. Aneslyn Anton                 | Elder           | (Part Time) |
| Mr. Nadarajah Kandiah             | Elder           | (Part Time) |
| Mrs. Jeeva Mahendrarajah          | Elder           | (Part Time) |
| Mrs. Mary Jeyaseeli Raviraj       | Elder           | (Part Time) |

For the purpose of this report the trustees shall henceforth be referred to as the leadership team.

#### Registered Charity Number:

1169533

#### Charity's Principal Address:

132 Ilford Lane  
Ilford  
IG1 2LG

#### Accountants and Independent Examiner:

Paul Harris, FCCA, ACA  
Chegwidden & Co  
Priestley House, Priestley Gardens  
Chadwell Heath, Essex RM6 4SN

#### Bankers:

Reliance Bank  
Faith House, 23-24 Lovat Lane  
London, EC3R 8EB

#### Primary Objectives

Our objectives are:

1. To provide opportunities for worship and pastoral care for Tamil Speaking Christian families and individuals.
2. To present Christian faith to Tamil speaking community.
3. To help children from Tamil speaking families to grow up to be Asian, British and Christian.
4. To preach the Gospel to unbelievers.

#### Status

As from the 7th October 2016 Emmanuel Christian Fellowship – Ilford registered as a charity with the Charities Commission.

**EMMANUEL CHRISTIAN FELLOWSHIP – ILFORD**  
**REGISTERED CHARITY NUMBER 1169533**  
**ANNUAL REPORT OF THE LEADERSHIP TEAM**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021 (CONTINUED)**

The Leadership Team of the charity are pleased to present their annual report and the unaudited financial statement for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 2 of the accounts and comply with the Charities Act 2011 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 published on 16th July 2014 (FRS 102) - (Charities SORP FRS 102).

**Structure, Governance and Management**

The charity is governed by the Leadership Team which have scheduled meetings each year.

As outlined in the CIO – Foundation Constitution of Rules, the number of Trustees forming main Board of Trustees including Officers shall not be less than two members.

The charity is governed by a Board of Trustees collectively referred to as the Leadership Team. The Leadership Team is responsible for overall strategy and management of the organisation.

**Objectives and Activities**

Our objectives are:

1. To provide opportunities for worship and pastoral care for Tamil Speaking Christian families and individuals.
2. To present Christian faith to Tamil speaking community.
3. To help children from Tamil speaking families to grow up to be Asian, British and Christian.
4. To preach the Gospel to unbelievers.

When planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit. Our aim, through our principal activity, is to provide the local area with the opportunity to worship and to present the Christian faith to the wider community.

**Financial Review**

Emmanuel Christian Fellowship – Ilford's overall financial position at the year end from the Statement of Financial Activities shows a deficit of £16,606. The Emmanuel Christian Fellowship has total reserves of unrestricted and restricted funds of £12,562.

The majority of our total income is made up of donations from church members and friends and families.

We continuously monitor the effectiveness, quality and cost efficiency of our activities to ensure that our limited resources are put to best use, and we remain committed to these activities.

**Income and Reserves Policy**

Income comes from donations and fundraising and the trustees' policy is to maximise the income for the benefit of the local and global community.

The trustees have set a reserve policy of approximately 3 months expenditure. Therefore in the current year the reserves level should be a minimum of approximately £19,277. We anticipate that after restricted funds and liabilities, the Charity has free reserves of £5,572, which is below the minimum requirement.

**Risk Management**

The Trustees consider that the main risks to the Emmanuel Christian Fellowship – Ilford are fire or theft. The Trustees have diminished their risk through usual insurance.

**Investment Powers and Policy**

The Trustees have considered the policy for investment. Reserves are held for general purposes; taking into account the charity is dependent upon donations as its source of income.

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

**REGISTERED CHARITY NUMBER 1169533  
ANNUAL REPORT OF THE LEADERSHIP TEAM  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021 (CONTINUED)**

**Senior Pastor Kanagaratnam Joseph writes:**

I would like to thank the Almighty God for bringing Emmanuel Christian Fellowship-Ilford thus far. By the grace of our Lord Jesus Christ we passed through another year. It was a challenging year due to Covid-19 with many unprecedented situations we had to face.

During this year our services were conducted via Zoom platform until August and then in person. Also Classes for Sunday School Children & Youth too were held via Zoom and then in person from Aug 21.

Prayer meetings & Bible studies too were happening during the week day evenings. Our services were live streamed via YouTube to facilitate more people. These live Webcasts through social media platforms such as YouTube and Facebook were sources of blessing for many worldwide.

Though the Zoom attendance was dropped due to various reasons the meetings were happening regularly.

Furthermore the special services such as Good Friday, Easter Sunday, Christmas Eve, New Year Service all happened in the church buildings as well as in the Zoom platform.

Though our tithes & offering started gradually picking up only from Aug 21 we managed to help many ministries supporting Covid-19 victims, Natural Disaster victims, War victims, Refugees, Persecuted Churches etc.

I am so thankful to God for using us to bless the people who are in need during this Pandemic time.

This is the twenty first anniversary of ECF-Ilford. I would like extend my heartiest gratitude to the hardworking & dedicated colleagues and the members who have supported us through their prayers and their generous giving to meet the needs of the Church.

Looking forward for great things by our great God in the coming years.

In His service

Rev. Kanagaratnam Joseph

(Senior Pastor ECF-Ilford)

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

**REGISTERED CHARITY NUMBER 1169533  
ANNUAL REPORT OF THE LEADERSHIP TEAM  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021 (CONTINUED)**

**Leadership Team's responsibilities in relation to the financial statements**

The charity's Leadership Team is responsible for preparing an annual report and financial statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The law applicable to the entities in England and Wales requires the leaders to prepare financial statements for each financial year, which gives a true and fair view of the entities financial activities during the year and of its financial position at the end of the year and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements, the leadership team are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the entity will continue in operation.

The Leadership Team is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Leadership Team are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

In so far as the Leadership Team are aware:

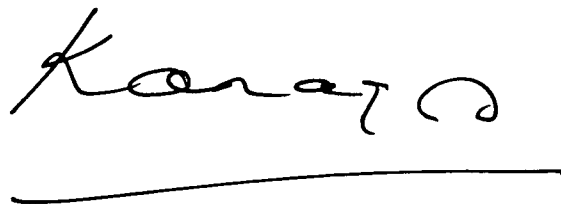
- (a) There is no relevant accounts information of which the charitable independent examiners are unaware; and
- (b) The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiners are aware of that information.
- (c) They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

**Approval**

This report was approved by the Leadership Team on 25/3/2023 and signed on its behalf by:-



Signed: Kanagaratnam Joseph  
Trustee  
(Senior Pastor ECF-Ilford)



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF EMMANUEL CHRISTIAN FELLOWSHIP -ILFORD  
REGISTERED CHARITY NUMBER 1169533**

I report on the accounts of the Emmanuel Christian Fellowship - Ilford for the year ended 31st December 2021, consisting of; Statement of Financial Activities, Balance Sheet and accompanying detail, which are set out on pages 6 to 12.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibility of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 (under Section 144) and have considered that an audit is not required and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

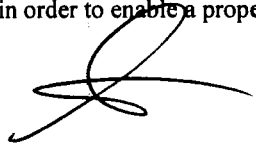
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to these matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 130 of the Charities 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I 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.

  
Paul Harris FCCA ACA  
Chegwidden & Co  
Priestley House  
Priestley Gardens  
Chadwell Heath  
Romford  
Essex, RM6 4SN

Date: 20/3/2023

# **EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

## **REGISTERED CHARITY NUMBER 1169533 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

| Notes  |    | Year Ended<br>31 <sup>st</sup> Dec 2021<br>Unrestricted<br>Funds<br>£ | Year Ended<br>31 <sup>st</sup> Dec 2021<br>Restricted<br>Funds<br>£ | Year Ended<br>31 <sup>st</sup> Dec 2021<br>Total<br>Funds<br>£ | Period Ended<br>31 <sup>st</sup> Dec 2020<br>Total<br>Funds<br>£ |
|--|----|---|---|--|--|
| <b>Incoming Resources</b>                    |    |   |   |  |  |
| <b>from generated funds</b>                  |    |   |   |  |  |
| Donations and offerings                      | 3  | 57,072  | 4,019   | 61,091   | 48,379   |
| <b>Activities for Generating funds</b>       |    |   |   |  |  |
| Specific Fellowship Activities               | 4  | -   | -   | -  | -  |
| <b>Other Income</b>                          |    | 9,715   | -   | 9,715  | 24,318   |
|  |    | <u>66,787</u>   | <u>4,019</u>  | <u>70,806</u>  | <u>72,697</u>  |
| <b>Resources Expended</b>                    |    |   |   |  |  |
| Specific Fellowship Activities               | 5  | 60,446  | 200   | 60,646   | 37,807   |
| Gifts  | 5  | -   | 11,523  | 11,523   | 12,427   |
| Governance costs                             | 6  | 5,084   | 56  | 5,140  | 3,806  |
|  |    | <u>65,530</u>   | <u>11,779</u>   | <u>77,309</u>  | <u>54,040</u>  |
| Net (Outgoing)/incoming resources            |    | 1,257   | (7,760)   | (6,503)  | 18,657   |
| Total funds brought forward                  | 13 | <u>25,700</u>   | <u>3,468</u>  | <u>29,168</u>  | <u>10,511</u>  |
| Total funds carried Forward before transfers | 13 | <u>26,957</u>   | <u>(4,292)</u>  | <u>22,665</u>  | <u>29,168</u>  |
| Transfers between funds                      | 13 | (6,000)   | 6,000   | -  | -  |
| Total funds carried Forward after transfers  | 13 | <u>20,957</u>   | <u>1,708</u>  | <u>22,665</u>  | <u>29,168</u>  |

There was no recognised gains or losses for the year ended 31st December 2021 other than those included in the Statement of Financial Activities.

All income and expenditure derives from continuing activities.

Movements in funds are disclosed in Note 13 to the financial statements.



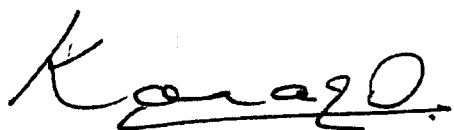
# EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD

## REGISTERED CHARITY NUMBER 1169533 BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2021

|  |    | 31 <sup>st</sup> Dec<br>2021 | 31 <sup>st</sup> Dec<br>2020 |
|--|----|------------------------------|------------------------------|
|  |    | £                            | £                            |
| <b>Fixed Assets</b>                                  |    |                              |                              |
| Tangible Assets                                      | 9  | 6,990                        | 8,555                        |
| <b>Current Assets</b>                                |    |                              |                              |
| Debtors  | 10 | 11,525                       | 230                          |
| Cash at bank and in hand                             |    | <u>7,864</u>                 | <u>23,308</u>                |
|  |    | 19,389                       | 23,538                       |
| <b>Creditors amounts falling due within one year</b> | 11 | <u>3,714</u>                 | <u>2,925</u>                 |
| <b>Net current assets/(liabilities)</b>              |    | <u>15,675</u>                | <u>20,613</u>                |
| <b>Total net assets less current liabilities</b>     |    | <u>22,665</u>                | <u>29,168</u>                |
| <b>Funds</b>   |    |                              |                              |
| Restricted funds                                     | 13 | 1,708                        | 3,468                        |
| Unrestricted funds                                   | 13 | <u>20,957</u>                | <u>25,700</u>                |
|  |    | <u>22,665</u>                | <u>29,168</u>                |

The notes on pages 8 to 12 form part of these accounts.

Approved by the Leadership Team on 27/3/23 and signed on their behalf by:



Mr K. Joseph  
Trustee  
(Senior Pastor ECF-Ilford)

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

**REGISTERED CHARITY NUMBER 1169533**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**1. Basis of preparation of accounts**

**General**

The financial statements are prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

**Going Concern**

The Leadership Team consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**2. Accounting policies Basis of preparation of accounts**

**Incoming resources**

Incoming resources are included in the SOFA when the charity is entitled to the income and it can be quantified with reasonable certainty. Donations in kind and voluntary income, other than items donated for sale, are recognised at their value to the charity when they are received. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. No permanent endowments have been received in the year.

**Resources expended**

Expenditure is accounted for gross and on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Expenditure on Governance of the Fellowship includes all expenditure not directly related to the Fellowship activities. This includes costs of travel, telephone, other overheads and accountancy fees.

The allocation of support and governance costs are analysed in notes 5, 6, 13 and the appendices to the accounts.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources for which it was incurred in the Statement of Financial Activities.

**Tangible fixed assets for use by entity and depreciation**

Tangible fixed assets for use by the Fellowship are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings – 20% on a straight line balance basis

All expenditure on fixed assets over £200 is capitalised.

**Funds**

Unrestricted funds are funds which can be used in accordance with the charitable objectives at the discretion of the Leadership Team.

Restricted funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each fund is set out in the notes to the financial statements.

# **EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

## **REGISTERED CHARITY NUMBER 1169533 NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

### **3. Donations and offerings**

|                            | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|----------------------------|-------------------|-----------------|--------------------|--------------------|
| Offerings and Gifts        | 51,838            | 4,019           | 55,857             | 45,102             |
| Envelope Scheme Collection | <u>5,234</u>      | <u>-</u>        | <u>5,234</u>       | <u>3,277</u>       |
|                            | <u>57,072</u>     | <u>4,019</u>    | <u>61,091</u>      | <u>48,379</u>      |

### **4. Income from Specific Fellowship Activities**

The income is represented as follows:-

|                                    | Unrestricted<br>General<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|------------------------------------|------------------------------|-----------------|--------------------|--------------------|
| Sales of Bibles & books            | -                            | -               | -                  | -                  |
| Baptism's and Christmas events     | -                            | -               | -                  | -                  |
| Camps & Children's Day             | -                            | -               | -                  | -                  |
| Other                              | -                            | -               | -                  | -                  |
| Donations towards Funeral Expenses | <u>-</u>                     | <u>-</u>        | <u>-</u>           | <u>-</u>           |
|                                    | <u>-</u>                     | <u>-</u>        | <u>-</u>           | <u>-</u>           |

### **5. Expenses relating to Specific Fellowship Activities**

|                                     | Unrestricted<br>General<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|-------------------------------------|------------------------------|-----------------|--------------------|--------------------|
| Outreach Ministry Donations         | 19,950                       | -               | 19,950             | 1,650              |
| Sundry Expenses                     | 178                          | -               | 178                | 59                 |
| Evangelism                          | -                            | -               | -                  | -                  |
| People in Need                      | -                            | 1,414           | 1,414              | 4,742              |
| Mission Nehemiah                    | -                            | 10,109          | 10,109             | 5,589              |
| Covid 19                            | -                            | -               | -                  | 1,663              |
| Local Charity                       | -                            | -               | -                  | 433                |
| Sunday school                       | -                            | -               | -                  | 45                 |
| Books                               | -                            | -               | -                  | 122                |
| Outings & refreshments              | 141                          | -               | 141                | 159                |
| Stipends (see note 8)               | 19,130                       | -               | 19,130             | 17,189             |
| Pensions                            | 1,025                        | -               | 1,025              | 344                |
| PA & Multimedia                     | 1,002                        | -               | 1,002              | 486                |
| Advertising                         | -                            | -               | -                  | -                  |
| Rent                                | 9,753                        | -               | 9,753              | 12,174             |
| Guest Speakers                      | 1,406                        | 200             | 1,606              | 980                |
| Premises costs & Capital expenses   | 4,232                        | -               | 4,232              | 1,375              |
| Camps & Children's Day              | -                            | -               | -                  | -                  |
| Funeral Expenses                    | -                            | -               | -                  | -                  |
| Training                            | 191                          | -               | 191                | 179                |
| (Profit)/Loss on disposal of assets | -                            | -               | -                  | -                  |
| Depreciation                        | <u>3,437</u>                 | <u>-</u>        | <u>3,437</u>       | <u>3,045</u>       |
|                                     | <u>60,445</u>                | <u>11,723</u>   | <u>72,168</u>      | <u>50,234</u>      |

**EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

**REGISTERED CHARITY NUMBER 1169533  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**6. Governance costs**

|                   | <b>Unrestricted<br/>General</b> | <b>Restricted</b> | <b>2021<br/>Total</b> | <b>2020<br/>Total</b> |
|-------------------|---------------------------------|-------------------|-----------------------|-----------------------|
|                   | <b>£</b>                        | <b>£</b>          | <b>£</b>              | <b>£</b>              |
| Bank charges      | 90                              | 56                | 146                   | 38                    |
| Accountancy fees  | 720                             | -                 | 720                   | 720                   |
| Telephone         | 1,123                           | -                 | 1,123                 | 1,072                 |
| Car expenses      | 2,750                           | -                 | 2,750                 | 1,800                 |
| Cleaning expenses | 401                             | -                 | 401                   | 176                   |
|                   | <u>5,084</u>                    | <u>56</u>         | <u>5,140</u>          | <u>3,806</u>          |

**7. Net movement in funds in the year**

The net movement in funds for the year is stated after charging:

|   | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---|-------------------|-------------------|
| Depreciation of tangible fixed assets – for use by the Fellowship | 3,437             | 3,045             |
| (Profit)/Loss on disposal of tangible fixed assets                | -                 | -                 |
| Independent examination fees                                      | <u>720</u>        | <u>720</u>        |

**8. Remuneration of the Leadership Team**

There were no employees of the Leadership Team during the year. Members of the Leadership Team received stipends and other expenses during the year as follows:-

|                                 | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---------------------------------|-------------------|-------------------|
| Stipends:                       |                   |                   |
| Pastor. Kanagaratnam Joseph     | 10,500            | 11,328            |
| Pastor. Anne Joseph             | -                 | -                 |
| Brother ARI Mahendrarajah       | 1,920             | 1,920             |
| Pastor Charles Addoco           | 3,000             | 3,000             |
| Social security and other taxes | <u>3,710</u>      | <u>941</u>        |
|                                 | <u>19,130</u>     | <u>17,189</u>     |

No employees or members of the Leadership Team received employee benefits (excluding employer pension costs) for the reporting year of more than £60,000.

# **EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

## **REGISTERED CHARITY NUMBER 1169533 NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

### **9. Tangible fixed assets for use by the Fellowship**

|                                   | <b>Fixtures<br/>&amp; Fittings<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------|--|--------------------|
| <b>Cost</b>                       |  |                    |
| At 1 <sup>st</sup> January 2021   | 16,711                                   | 16,711             |
| Additions                         | <u>1,872</u>                             | <u>1,872</u>       |
| At 31 <sup>st</sup> December 2021 | <u>18,583</u>                            | <u>18,583</u>      |
| <b>Accumulated Depreciation</b>   |  |                    |
| At 1 <sup>st</sup> January 2021   | 8,156                                    | 8,156              |
| Eliminated on disposal            | <u>3,437</u>                             | <u>3,437</u>       |
| At 31 <sup>st</sup> December 2021 | <u>11,593</u>                            | <u>11,593</u>      |
| <b>Net book value</b>             |  |                    |
| At 31 <sup>st</sup> December 2021 | <u>6,990</u>                             | <u>6,990</u>       |
| At 31 <sup>st</sup> December 2020 | <u>8,555</u>                             | <u>8,555</u>       |

### **10. Debtors**

|                                | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Debtors                        | 11,303            | -                 |
| Prepayments and accrued income | <u>222</u>        | <u>230</u>        |
|                                | <u>11,525</u>     | <u>230</u>        |

### **11. Creditors: Amounts falling due within one year**

|                            | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|----------------------------|-------------------|-------------------|
| Creditors                  | -                 | -                 |
| Accruals & other creditors | <u>3,714</u>      | <u>2,925</u>      |
|                            | <u>3,714</u>      | <u>2,925</u>      |

### **12. Analysis of Net Assets between Funds**

|                       | <b>General<br/>Fund<br/>£</b> | <b>Restricted<br/>Fund<br/>£</b> | <b>2021<br/>Total<br/>£</b> | <b>2020<br/>Total<br/>£</b> |
|-----------------------|-------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Tangible fixed assets | 6,990                         | -                                | 6,990                       | 8,555                       |
| Current assets        | 17,681                        | 1,708                            | 19,389                      | 23,538                      |
| Current liabilities   | (3,714)                       | -                                | (3,714)                     | (2,925)                     |
| Long term liabilities | -                             | -                                | -                           | -                           |
|                       | <u>20,957</u>                 | <u>1,708</u>                     | <u>22,665</u>               | <u>29,168</u>               |

# **EMMANUEL CHRISTIAN FELLOWSHIP - ILFORD**

## **REGISTERED CHARITY NUMBER 1169533 NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

### **13. Movements in Funds**

|                                | At 1 <sup>st</sup><br>Jan 2021 | Incoming<br>Resources | Outgoing<br>Resources | Transfers      | At 31 <sup>st</sup><br>Dec 2021 |
|--------------------------------|--------------------------------|-----------------------|-----------------------|----------------|---------------------------------|
| <b>Restricted Funds</b>        |                                |                       |                       |                |                                 |
|                                | £                              | £                     | £                     | £              | £                               |
| Outreach Ministry              | 1,074                          | 2,780                 | (10,109)              | 6,255          | -                               |
| People in Need                 | 2,394                          | 1,239                 | (1,414)               | (511)          | 1,708                           |
| Specific Fellowship Activities | -                              | -                     | (200)                 | 200            | -                               |
| Governance Costs               | -                              | -                     | (56)                  | 56             | -                               |
|                                | <u>3,468</u>                   | <u>4,019</u>          | <u>(11,779)</u>       | <u>6,000</u>   | <u>1,708</u>                    |
| <b>Unrestricted funds</b>      |                                |                       |                       |                |                                 |
| General fund                   | <u>25,700</u>                  | <u>66,787</u>         | <u>(65,530)</u>       | <u>(6,000)</u> | <u>20,957</u>                   |
|                                | <u>29,168</u>                  | <u>70,806</u>         | <u>(77,309)</u>       | <u>-</u>       | <u>22,665</u>                   |

### **Purpose of Restricted Fund**

The restricted funds above can be categorised as follows:

| Fund                 | Purpose  |
|----------------------|--|
| 1. Outreach Ministry | The rebuild the lives and homes of the war victims of Sri Lanka.   |
| 2. People In Need    | Supporting the families who lost their breadwinner, especially due to Covid-19<br>Provide medical help & funeral expenses. |

### **14. Taxation**

No liability to UK tax arose on the ordinary activities for the year ended 31st December 2021.

### **15. Charity**

The Emmanuel Christian Fellowship – Ilford registered as a charity on the Charities Commission on 7th October 2016, registered charity number 1169533.

**EMMANUEL CHRISTIAN FELLOWSHIP – ILFORD**

**REGISTERED CHARITY NUMBER 1169533  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**Appendix 1**

|           |                          |               |
|-----------|--------------------------|---------------|
| <b>A.</b> | <b>Gifts – Worldwide</b> | <b>£</b>      |
|           | Mission Nehemiah         | 10,109        |
|           | Evangelism (ECF)         | -             |
|           |                          | <u>10,109</u> |
| <b>B.</b> | <b>Gifts – Local</b>     | <b>£</b>      |
|           | Covid-19                 | -             |
|           | People in Need           | 1,414         |
|           |                          | <u>1,414</u>  |

Only gifts of more than £100 are shown above.