

IMMANUEL CHURCH BRENTFORD

England & Wales · Charity number 1169882

Details

Status Registered

Legal form CIO

Registered 2016-10-25

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

Contact

Address 27 York Road
Brentford
Middlesex
TW8 0QP

Phone 07413500774

Email immanuelbrentford@gmail.com

Website www.immanuelbrentford.org

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF PRESBYTERIAN BELIEF AND PRACTICES IN SCHEDULE 1 IN BRENTFORD, THE UNITED KINGDOM OR PARTS OF THE WORLD THAT THE TRUSTEES FROM TIME TO TIME THINK FIT FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF WORSHIP AND PRAYER MEETINGS, LECTURES, PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE CHRISTIAN FAITH TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.(2) THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP IN BRENTFORD, THE UNITED KINGDOM OR PARTS OF THE WORLD THAT THE TRUSTEES FROM TIME TO TIME THINK FIT BY PROVIDING: FUNDS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: Immanuel Church Brentford is an evangelical and Presbyterian congregation in Brentford West London. The church seeks to spread the Christian faith by offering weekly services of worship, clubs for children, Bible studies, and working with other local charities to relieve poverty and financial hardship.

Classification

- **How:** Provides Other Finance
- **What:** Disability, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£113,192	£53,223	-	-
2023-12-31	£81,692	£48,045	-	-
2022-12-31	£80,061	£70,023	-	-
2021-12-31	£95,474	£111,224	-	-
2020-12-31	£81,428	£69,294	-	-

Trustees

Name	Role	Appointed
RICHARD LINNELL	Chair	2017-10-27
Martin Fox		2017-10-27
Rev Iain Clements		2025-06-04
STEPHEN CLARK		2017-10-27
Todd Crusey		2023-12-18

IMMANUEL CHURCH BRENTFORD

England & Wales - Charity number 1169882

Accounts

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2024

Charity No: 1169882

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2024

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IMMANUEL CHURCH BRENTFORD

CHARITY INFORMATION

Charity Registration No.	1169882
Principal office	147 Ealing Road Brentford TW8 0LF
Trustees	Richard Linnell (Chairman) Martin Fox Stephen Clark Todd Crusey
Key Management Personnel	The Trustees
Independent Examiner	Miriam Hickson CTA FCA JCS Accountants Limited 5 Robin Hood Lane Sutton Surrey SM1 2SW
Bankers	Barclays Bank Plc Leicester LE87 2BB

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees have pleasure in submitting their Annual Report, and the financial statements for the year ended 31 December 2024, which have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011.

Structure, Governance and Management

Governing Document

Immanuel Church Brentford is a Charitable Incorporated Organisation and is registered as an independent charity. The Church is governed by its Constitution. It was registered by the Charity Commission on 25 October 2016.

Organisation

The Charity's activities relate to the work of Immanuel Church Brentford and are overseen by its trustees, which normally includes the Minister and the elders of the Church. The elders are ordained by the UK Presbytery of the International Presbyterian Church after being proposed by the church members in a formal meeting. The Charity's trustees are appointed by existing trustees who are the members of the CIO.

Related parties

The CIO is set up to facilitate the work of Immanuel Church Brentford, which is a member of the International Presbyterian Church. It was initially a church plant of IPC Ealing, but during 2017 became a full member of the UK Presbytery of IPC. The Church does not have any other formal associations with any other external body.

Risk management

The Trustees acknowledge their responsibilities to ensure that the major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

A comprehensive risk review was undertaken during 2018, and a risk register was created. This was reviewed and reapproved at the Trust's AGM.

Objectives and activities

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- 2) The prevention or relief of poverty or financial hardship in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit by providing: funds, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Achievements and performance

2024 was the Church's eight full year existence. Following the death of our former minister in 2023, we were without a minister throughout 2024, although made significant progress towards appointing a minister in 2025.

We continue to offer public worship on Sundays (both morning and evening), and well as continuing with our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. We have recently begun a new mid-week community group. We meet each Sunday in the hall of St Paul's Primary School in St Paul's Road in Brentford, which provides modern facilities for the church meeting. Midweek meetings are usually held in private houses or other public facilities.

The services that we provide in the school hall and elsewhere have been directed towards a wide range of local people. These include children and their parents and carers, students, young single people, young and older families, and senior citizens, and the homeless and marginalized both through our own ministry and in co-ordination with other local initiatives.

Throughout the year we have been progressing towards hiring a new full time minister. Following a process of advertising and approaching particular individuals, we shortlisted two candidates over the summer, both of whom preached at Immanuel. Unfortunately, following interviews with the elders, neither was the right fit for the role. However, we subsequently re-advertised, and in 2025 have been able to make an offer to a new minister, Iain Clements, who began the post in May 2025.

We are registered as Immanuel Church Brentford, a Charitable Incorporated Organisation, and so an independent charity. This provides full compliance with the regulations from the Charity Commission and preserves the Church's charitable status for Gift Aid and tax purposes. The Trustees have considered the Charity Commission's guidance on public benefit, when planning the activities for the year.

We continue our commitment to global mission. We have a Mission Committee comprising church members with knowledge and experience in missionary work. We provide financial support to two Mission Partners serving in overseas countries, and are closely connected with two additional missionaries, whom we support in prayer. In addition to this, we remain open to supporting work in the UK and believe that further opportunities may arise from the activities of our own church members either in the UK or overseas in due course. The two Mission Partners we financially support are a mission worker who works in Guatemala City and is supported by Tear Fund, and a missionary working in France who has recently started a church plant in Lille.

We remain fully committed to outreach in the local area. Our specific outreach events including a summer BBQ, and also a Christmas fair and carol service.

Our partnership with other churches in the Presbytery of IPC has been productive, and we continue to benefit from visitors from other churches within the Presbytery, who occasionally provide a visiting preacher for us. We have had particularly close links with Grace Church Hammersmith, which was planted from Immanuel Church Brentford in 2021, and have frequently provided visiting preachers to support.

Ministries

We remain committed to supporting the Church in sustaining its ministries and pursuing other ministry opportunities. Throughout 2024 the church continued to operate under the leadership of the four remaining church elders, holding morning and evening services on a Sunday, as well as regular weekly groups for church members.

Since the formation of the church, we aimed to plant further churches, and in 2021 we planted Grace Church in Hammersmith. One of our former elders and trustees, Rob Ilderton, moved there with his family during 2021 and services began in September 2021.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Financial review

During 2024, the charity has completed a positive financial year. Adult members and regulars attending Church services and events has remained consistent, with around 40 adults and 15 children. At the December year end, the value of the Church's cash was a net position of ~£154,000 (taking into account payments in January to our presbytery, which were budgeted for in 2024, and also in anticipation of a gift aid claim for 2024 (not yet made).

The financial highlights have been:

Income

Overall income (excluding restricted funds) was £102,368, which was due to increased regular giving and one off gifts, as a result of an appeal made when we knew that in order to hire a new minister we would have to increase our giving in the long term.

Expenditure

Overall expenditure was ~£23K below budget.

Salary costs were significantly lower than budgeted. We had budgeted to have a minister in place for September 2024, but this did not come to fruition, and so we saved three months of salary and rent.

The day to day running of the church is organised through our Barclay's business account. Given the size of funds that we currently hold in reserve, we opened an account with Kingdom bank with a more favourable interest rate, and have deposited £85,000 into that account.

The CIO is responsible for all the regular activities at Immanuel Church. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation on its assets.

For 2025 we have anticipated a lower income than 2024. This is based on currently levels of giving from the congregation, but without the significant one off gifts that were received in 2024. We have budgeted for a new minister to start in May, which is the current plan.

The Trustees are pleased with the stable financial situation of the CIO and the Church, although we are aware that with the need to pay for housing for our new minister (which was not the case for our previous minister), the church will need to increase giving in the medium term. We believe that we have funds in reserve that will allow us to continue at current levels of giving for another 3 years. We hope that this is sufficient time to grow the church.

The trustees have determined that a proportion of 6.6% of income from church members will be given to world mission. This will be allocated at the discretion of the Mission Committee, which was formed in 2018. The Mission Committee has mainly allocated its funds to supporting the two Mission Partners as set out above. Any current additional financial capacity may be used for one-off items of work when appropriate. The support of further Mission Partners may be considered as and when there are suitable candidates. The use of funds allocated by the Mission Committee is subject to final confirmation by the Trustees acting as Elders of the church. 6% of income from church members will be given to the presbytery church planting fund. 3% of income from church members will be given to the presbytery assistant ministers fund. 1% of income will be given to the buildings and ministers accommodation fund (BMAF) and 1% given to the presbytery general fund.

The Trustees have also decided that the church will cover some of the training costs for Stephen Clark, one of the Trustees, as he endeavours to undertake further theological study. No costs were incurred in 2024 but £952 are anticipated in 2025.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

During the year the Church held cash balances of at least three months' expenses in line with the reserves policy. It also retains money for the following purposes:

- to support local needs (~£5,415 at the end of 2024)
- to support world mission (~£1,053 at the end of 2024)
- to support training needs (~£975 at the end of 2024)
- building/accommodation/ministers fund (£129,359 at the end of 2024). This fund will be used for ministers housing over the coming years.

Reserves policy

It is our policy to maintain a minimum level of cash to support three months of ongoing normal expenditure.

Grant making policy

The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church or are for welfare purposes.

Investment policy

Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods

Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 9th August 2025.



Signed on behalf of the trustees
Richard Linnell

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 set out on pages 7 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Miriam Hickson CTA FCA
JCS Accountants Limited
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 11 August 2025

IMMANUEL CHURCH BRENTFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:							
Collections		3,959	-	3,959	1,363	-	1,363
One off Donations		6,760	10,806	17,566	4,858	1,550	6,408
Regular Donations		71,306	-	71,306	63,122	-	63,122
Gift Aid Recoverable		19,158	-	19,158	10,799	-	10,799
Investments		<u>1,203</u>	<u>-</u>	<u>1,203</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income		<u>102,386</u>	<u>10,806</u>	<u>113,192</u>	<u>80,142</u>	<u>1,550</u>	<u>81,692</u>
Expenditure on:							
Charitable Activities	2	<u>42,417</u>	<u>10,806</u>	<u>53,223</u>	<u>46,495</u>	<u>1,550</u>	<u>48,045</u>
Total expenditure		<u>42,417</u>	<u>10,806</u>	<u>53,223</u>	<u>46,495</u>	<u>1,550</u>	<u>48,045</u>
Net income and Net movement in funds		59,969	-	59,969	33,647	-	33,647
Funds brought forward		<u>92,674</u>	<u>-</u>	<u>92,674</u>	<u>59,027</u>	<u>-</u>	<u>59,027</u>
Funds carried forward		<u>152,643</u>	<u>-</u>	<u>152,643</u>	<u>92,674</u>	<u>-</u>	<u>92,674</u>

IMMANUEL CHURCH BRENTFORD
BALANCE SHEET
AS AT 31 DECEMBER 2024

	<i>Notes</i>	2024		2023	
		£	£	£	£
Current assets					
Debtors	5	19,559		11,175	
Cash at bank and in hand		<u>147,341</u>		<u>88,067</u>	
		166,900		99,242	
Creditors: amounts falling due within one year					
	6	<u>(14,257)</u>		<u>(6,568)</u>	
Net current assets			<u>152,643</u>		<u>92,674</u>
Net assets			<u>152,643</u>		<u>92,674</u>
Funds					
Unrestricted funds			152,643		92,674
Restricted funds	8		<u>-</u>		<u>-</u>
			<u>152,643</u>		<u>92,674</u>

Approved by the trustees on 9th August

2025 and signed on their behalf by:



Richard Linnell
Trustee

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting.

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 147 Ealing Road, Brentford TW8 0LF.

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

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

2 Expenditure on charitable activities	2024	2023
	£	£
Rent	14,026	6,325
External giving (see note 4)	30,518	3,960
Insurance	282	259
Licenses	150	-
Travel and subsistence	363	223
Property, maintenance and equipment	-	284
Advertising	1,126	-
Postage, printing, stationery and other	1,220	774
Evangelism	1,001	1,145
Staff Costs	-	30,411
Governance costs:		
Independent examiner's fees	3,180	3,300
Legal and professional fees	<u>1,357</u>	<u>1,364</u>
	<u>53,223</u>	<u>48,045</u>

3 Staff Costs	2024	2023
	£	£
Wages and salaries	-	27,652
Pension costs	<u>-</u>	<u>2,759</u>
	<u>-</u>	<u>30,411</u>

There was one employee during the previous year: Revd Cashman, who was also a Trustee. Revd S Cashman was paid £27,652.

No employee received remuneration in excess of £60,000 per annum (2023: nil)

4 External giving	2024	2023
	£	£
Institutional grants:		
Other	270	-
<i>World Mission</i>		
UFM Worldwide	1,980	2,160
IPC Presbytery	<u>14,818</u>	<u>-</u>
Total institutional grants	<u>17,068</u>	<u>2,160</u>
Grants to individuals		
World Mission	2,440	1,800
Pastoral support	<u>11,010</u>	<u>-</u>
Total individual grants	<u>13,450</u>	<u>1,800</u>
	<u>30,518</u>	<u>3,960</u>

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

5	Debtors	2024	2023
		£	£
	Gift aid recoverable	19,158	10,799
	Prepayments and accrued income	<u>401</u>	<u>376</u>
		<u>19,559</u>	<u>11,175</u>
6	Creditors	2024	2023
		£	£
	Other taxes and social security	-	-
	Accruals	<u>14,257</u>	<u>6,568</u>
		<u>14,257</u>	<u>6,568</u>

7 Related party transactions

There were no related party transactions during the year regarding disclosure other than the trustee remuneration as shown in note 3.

8 Restricted funds

2024	Balance b/f £	Income £	Expenditure £	Balance c/f £
Family support	<u>-</u>	<u>10,806</u>	<u>(10,806)</u>	<u>-</u>
2023	Balance b/f £	Income £	Expenditure £	Balance c/f £
Family support	<u>-</u>	<u>1,550</u>	<u>(1,550)</u>	<u>-</u>

The restricted fund relates to donations that were collected for the support of the minister.

IMMANUEL CHURCH BRENTFORD

England & Wales - Charity number 1169882

Accounts

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2023

Charity No: 1169882

Jacob Cavenagh & Skeet
Chartered Accountants
5 Robin Hood Lane
Sutton
Surrey SM1 2SW

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2023

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Charity Registration No.

1169882

Principal office

147 Ealing Road
Brentford
TW8 0LF

Trustees

Richard Linnell (Chairman)
Revd Stuart Cashman (died 28 November 2023)
Martin Fox
Stephen Clark
Todd Crusey (appointed 18 December 2023)

Key Management Personnel

The Trustees

Independent Examiner

Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

IMMANUEL CHURCH BRENTFORD

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IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

Achievements and performance

2023 was the Church's seventh full year existence. Very sadly, Stuart Cashman, our full-time minister, passed away on the 28th November 2023 following an extended struggle with illness over the last 3 years. We are very thankful for all that Stuart did in founding and pastoring Immanuel Church Brentford, and his presence with us will be greatly missed.

Nonetheless, we are grateful for the way that the church has been sustained throughout 2023.

We continue to offer public worship on Sundays, and well as continuing with our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. We meet each Sunday in the hall of St Paul's Primary School in St Paul's Road in Brentford, which provides modern facilities for the church meeting. Midweek meetings are usually held in private houses or other public facilities. In addition to our morning services we met for joint services with Grace Church Hammersmith on a Sunday evening until August 2023, following which we began an evening service in Brentford from September 2023, which has allowed more people from the congregation to attend in the evening.

The services that we provide in the school hall and elsewhere have been directed towards a wide range of local people. These include children and their parents and carers, students, young single people, young and older families, and senior citizens, and the homeless and marginalized both through our own ministry and in co-ordination with other local initiatives.

The opportunity came forward early in the year to make an offer to buy the former Methodist Church building in Clifden Road in Brentford. We were able to put together an offer, including debt, of just over £900,000. The seller was keen to obtain the maximum price, however, and we were some way short of the £1.6m asking price, which we were informed had been exceeded by the top bidder. We are very grateful for all those who pledged donations in the form of one-off gifts and ongoing giving.

We continue our commitment to global mission. We have a Mission Committee comprising church members with knowledge and experience in missionary work. We provide financial support to two Mission Partners serving in overseas countries, and are closely connected with two additional missionaries, whom we support in prayer. In addition to this, we remain open to supporting work in the UK and believe that further opportunities may arise from the activities of our own church members either in the UK or overseas in due course. The two Mission Partners we financially support are a mission worker who works in Guatemala City and is supported by Tear Fund, and a missionary working in France who has recently started a church plant in Lille.

We remain fully committed to outreach in the local area. Stuart remained as the Chaplain of Brentford Football Club throughout 2023, and his death was commemorated at half time during a premier league game. Following the success of the event in 2022, we again focused our outreach on the Christmas period, holding a Christmas fair and carol service on the same weekend.

Our partnership with other churches in the Presbytery of IPC has been productive, and we continue to benefit from visitors from other churches within the Presbytery, who occasionally provide a visiting preacher for us. We have had particularly close links with Grace Church Hammersmith, which was planted from Immanuel Church Brentford in 2021, and have frequently provided visiting preachers to support.

Ministries

We remain committed to supporting the Church in sustaining its ministries and pursuing other ministry opportunities. Following Stuart's death, we are now seeking to appoint a new full-time minister and hope to have someone in place by the end of the year. In the meantime, the church has continued to operate under the leadership of the four remaining church elders.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

Achievements and performance (continued)

Since the formation of the church, we aimed to plant further churches, and in 2021 we planted Grace Church in Hammersmith. One of our former elders and trustees, Rob Ilderton, moved there with his family during 2021 and services begun in September 2021.

Financial review

During 2023, the charity has completed a positive financial year. Adult members and regulars attending Church services and events has remained consistent, with around 40 adults and 15 children. At the December year end, the value of the Church's cash was a net position of £92,674 (taking into account a gift aid claim that was received in January '24, and some 2023 expenditure that was actualized in 2024).

The financial highlights have been:

Income

- Overall income (excluding designated funds) was £5K above the budgeted figure, largely due to a one off gift during the year.

Expenditure

- Overall expenditure was ~£22K below budget.
- Salary costs were significantly lower, as Stuart, our full time minister, was on medical leave for all of the year until his death, and therefore not on full salary for the majority of the year.
- We had budgeted for rent for a full return to in-person morning and evening Sunday worship throughout 2023. In reality we only commenced our evening services in September 2023, and therefore saved ~£4.5K in rent

The CIO is responsible for all the regular activities at Immanuel Church. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation on its assets.

For 2024 we have anticipated a lower income than 2023. This is based on currently levels of giving from the congregation. We are also anticipated that our expenditure will be lower, as we are not anticipating paying a minister until September, which realistically is the earliest that we will be able to appoint someone. We are budgeting for renting the school building for both morning and evening throughout 2024, and the school has informed us that they are increasing their rates, which has been incorporated into the budget. The budget was approved by the trustees.

The Trustees are pleased with the stable financial situation of the CIO and the Church. The trustees have determined that a proportion of 6.6% of income from church members will be given to world mission. This will be allocated at the discretion of the Mission Committee, which was formed in 2018. The Mission Committee has mainly allocated its funds to supporting the two Mission Partners as set out above. Any current additional financial capacity may be used for one-off items of work when appropriate. The support of further Mission Partners may be considered as and when there are suitable candidates. The use of funds allocated by the Mission Committee is subject to final confirmation by the Trustees acting as Elders of the church. 6% of income from church members will be given to the presbytery church planting fund. 3% of income from church members will be given to the presbytery assistant ministers fund. 1% of income will be given to the buildings and ministers accommodation fund (BMAF) and 1% given to the presbytery general fund.

The Trustees have also decided that the church will cover some of the training costs for Stephen Clark, one of the Trustees, as he endeavours to undertake further theological study. No costs were incurred in 2023 but £952 are anticipated in 2024.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

Financial review (continued)

During the year the Church held cash balances of at least three months' expenses in line with the reserves policy. It also retains money for the following purposes:

- to support local needs (~£4,415 at the end of 2023)
- to support world mission (~£1,690 at the end of 2023)
- to support training needs (~£975 at the end of 2023)
- building/accommodation/ministers fund (£63,888 at the end of 2023). We anticipate needing to support a new ministers accommodation, and consequently this money will likely be used to that end.

Reserves policy

It is our policy to maintain a minimum level of cash to support three months of ongoing normal expenditure.

Grant making policy

The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church or are for welfare purposes.

Investment policy

Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods

Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on *10 September* 2024.



Signed on behalf of the trustees
Richard Linnell

IMMANUEL CHURCH BRENTFORD

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 set out on pages 7 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 23 September 2024

IMMANUEL CHURCH BRENTFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Collections		1,363	-	1,363	1,101	-	1,101
One off Donations		4,858	1,550	6,408	19,969	2,550	22,519
Regular Donations		63,122	-	63,122	47,675	-	47,675
Gift Aid Recoverable		10,799	-	10,799	8,766	-	8,766
Total income		<u>80,142</u>	<u>1,550</u>	<u>81,692</u>	<u>77,511</u>	<u>2,550</u>	<u>80,061</u>
Expenditure on:							
Charitable Activities	2	<u>46,495</u>	<u>1,550</u>	<u>48,045</u>	<u>67,473</u>	<u>2,550</u>	<u>70,023</u>
Total expenditure		<u>46,495</u>	<u>1,550</u>	<u>48,045</u>	<u>67,473</u>	<u>2,550</u>	<u>70,023</u>
Net income/(expenditure) and Net movement in funds							
		33,647	-	33,647	10,038	-	10,038
Funds brought forward		<u>59,027</u>	<u>-</u>	<u>59,027</u>	<u>48,989</u>	<u>-</u>	<u>48,989</u>
Funds carried forward		<u>92,674</u>	<u>-</u>	<u>92,674</u>	<u>59,027</u>	<u>-</u>	<u>59,027</u>

IMMANUEL CHURCH BRENTFORD
BALANCE SHEET
AS AT 31 DECEMBER 2023

	<i>Notes</i>	2023		2022	
		£	£	£	£
Current assets					
Debtors	5	11,175		9,102	
Cash at bank and in hand		<u>88,067</u>		<u>54,014</u>	
		99,242		63,116	
Creditors: amounts falling due within one year	6	(6,568)		(4,089)	
Net current assets			<u>92,674</u>		<u>59,027</u>
Net assets			<u>92,674</u>		<u>59,027</u>
Funds					
Unrestricted funds			92,674		59,027
Restricted funds	8		<u>-</u>		<u>-</u>
			<u>92,674</u>		<u>59,027</u>

Approved by the trustees on *1st September* 2024 and signed on their behalf by:

Richard Linnell
 Richard Linnell
 Trustee

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

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting.

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 147 Ealing Road, Brentford TW8 0LF.

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

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

2 Expenditure on charitable activities

	2023	2022
	£	£
Rent	6,325	4,525
External giving (see note 4)	3,960	13,516
Insurance	259	252
Travel and subsistence	223	382
Property, maintenance and equipment	284	220
Advertising	-	24
Postage, printing, stationery and other	774	1,456
Training	-	125
Evangelism	1,145	1,182
Staff Costs	30,411	44,598
Governance costs:		
Independent examiner's fees	3,300	2,650
Legal and professional fees	<u>1,364</u>	<u>1,093</u>
	<u>48,045</u>	<u>70,023</u>

3 Staff Costs

	2023	2022
	£	£
Wages and salaries	27,652	41,414
Pension costs	<u>2,759</u>	<u>3,184</u>
	<u>30,411</u>	<u>44,598</u>

There was one employee during the year: Revd Cashman, who was also a Trustee. Revd S Cashman was paid £27,652 (2022: £41,414).

No employee received remuneration in excess of £60,000 per annum (2022: nil)

4 External giving

	2023	2022
	£	£
Institutional grants:		
<i>World Mission</i>		
UFM Worldwide	2,160	2,160
Slavic Gospel Association	-	3,163
IPC Presbytery	-	5,832
Grace Church, Hammersmith	-	-
Total institutional grants	<u>2,160</u>	<u>11,155</u>
Grants to individuals		
Benevolence	-	201
World Mission	<u>1,800</u>	<u>2,160</u>
Total individual grants	<u>1,800</u>	<u>2,361</u>
	<u>3,960</u>	<u>13,516</u>

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

5 Debtors

	2023	2022
	£	£
Gift aid recoverable	10,799	8,742
Prepayments and accrued income	<u>376</u>	<u>360</u>
	<u>11,175</u>	<u>9,102</u>

6 Creditors

	2023	2022
	£	£
Other taxes and social security	-	824
Accruals	<u>6,568</u>	<u>3,265</u>
	<u>6,568</u>	<u>4,089</u>

7 Related party transactions

There were no related party transactions during the year regarding disclosure other than the trustee remuneration as shown in note 3.

8 Restricted funds

2023	Balance b/f £	Income £	Expenditure £	Balance c/f £
Family support	<u>-</u>	<u>1,550</u>	<u>(1,550)</u>	<u>-</u>

The restricted funds relates to donations that were collected for the support of the minister.

2022	Balance b/f £	Income £	Expenditure £	Balance c/f £
Ukraine Collection	<u>-</u>	<u>2,550</u>	<u>(2,550)</u>	<u>-</u>

The restricted fund relates to one- off donations that were given in support of the Ukraine Appeal.

IMMANUEL CHURCH BRENTFORD

England & Wales - Charity number 1169882

Accounts

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2022

Charity No: 1169882

Jacob Cavenagh & Skeet
Chartered Accountants
5 Robin Hood Lane
Sutton
Surrey SM1 2SW

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2022

Charity No: 1169882

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IMMANUEL CHURCH BRENTFORD

CHARITY INFORMATION

Charity Registration No.	1169882
Principal office	147 Ealing Road Brentford TW8 0LF
Trustees	Richard Linnell (Chairman) Revd Stuart Cashman Martin Fox Steven Clark
Key Management Personnel	The Trustees
Independent Examiner	Miriam Hickson CTA FCA Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton Surrey SM1 2SW
Bankers	Barclays Bank Plc Leicester LE87 2BB

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in submitting their Annual Report, and the financial statements for the year ended 31 December 2022, which have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011.

Structure, Governance and Management

Governing Document

Immanuel Church Brentford is a Charitable Incorporated Organisation and is registered as an independent charity. The Church is governed by its Constitution. It was registered by the Charity Commission on 25 October 2016.

Organisation

The Charity's activities relate to the work of Immanuel Church Brentford and are overseen by its trustees, which normally includes the Minister and the elders of the Church. The elders are ordained by the UK Presbytery of the International Presbyterian Church after being proposed by the church members in a formal meeting. The Charity's trustees are appointed by existing trustees who are the members of the CIO.

Related parties

The CIO is set up to facilitate the work of Immanuel Church Brentford, which is a member of the International Presbyterian Church. It was initially a church plant of IPC Ealing, but during 2017 became a full member of the UK Presbytery of IPC. The Church does not have any other formal associations with any other external body.

Risk management

The Trustees acknowledge their responsibilities to ensure that the major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

A comprehensive risk review was undertaken during 2018, and a risk register was created. This was reviewed and reapproved at the Trust's AGM.

Objectives and activities

The Church exists for the glory of God and the benefit of the community. It strives to create a worshipping community of people who have a passionate concern for people in society. In pursuit of these goals, the Church provides a serving community open to and for the benefit of people of all ages and backgrounds.

The objects of the CIO are:

- 1) To advance the Christian religion for the benefit of the public in accordance with the statement of Presbyterian belief and practices in the church's constitution in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit for the benefit of the public through the holding of worship and prayer meetings, lectures, producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.
- 2) The prevention or relief of poverty or financial hardship in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit by providing: funds, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Achievements and performance

2022 was the Church's sixth full year existence. Sadly, our full time minister was on medical leave for much of 2022, and currently remains on leave. This has restricted to an extent the planned activities throughout 2022, although we have been able to continue with core activities and some community outreach as below.

We offer public worship on Sundays, and well as continuing with our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. We meet each Sunday in the hall of St Paul's Primary School in St Paul's Road in Brentford, which provides modern facilities for the church meeting. Midweek meetings are usually held in private houses or other public facilities. In addition to our morning services, for much of 2022 we met for joint services with Grace Church Hammersmith on a Sunday evening.

The services that we provide in the school hall and elsewhere have been directed towards a wide range of local people. These include children and their parents and carers, students, young single people, young and older families, and senior citizens, and the homeless and marginalized both through our own ministry and in co-ordination with other local initiatives.

We are registered as Immanuel Church Brentford, a Charitable Incorporated Organisation, and so an independent charity. This provides full compliance with the regulations from the Charity Commission and preserves the Church's charitable status for Gift Aid and tax purposes. The Trustees have considered the Charity Commission's guidance on public benefit, when planning the activities for the year.

We continue our commitment to global mission. We have a Mission Committee comprising church members with knowledge and experience in missionary work. We provide support to two Mission Partners serving in overseas countries. In addition to this, we remain open to supporting work in the UK and believe that further opportunities may arise from the activities of our own church members either in the UK or overseas in due course. The two Mission Partners are a mission worker who works in Guatemala City and is supported by Tear Fund, and a missionary working in a Reformed Evangelical church in Paris, France as an assistant minister in that church. He will shortly be moving to oversee a church plant in Lille.

We remain fully committed to outreach in the local area and across the wider area. We are very pleased that members are involved in local community groups. When not on medical leave, the church's minister, Rev. Stuart Cashman, is the chaplain to Brentford Football Club, a Premier League club in the immediate vicinity, and has opportunities to minister to playing and general staff there. Our members are involved in a sewing group that two members have set up to provide teaching, practical help and outreach. Much of our outreach in 2022 was focused around Christmas, as we had to cancel our summer BBQ in light of the timing of the Queen's funeral. We were also able to hold our Christmas carol service in person.

Our partnership with other churches in the Presbytery of IPC has been productive, and we continue to benefit from visitors from other churches within the Presbytery, who occasionally provide a visiting preacher for us. This was especially appreciated during our minister's continued poor health during 2022.

Ministries

We remain committed to supporting the Church in sustaining its ministries and pursuing other ministry opportunities. We are very pleased that the church's Minister, Rev. Stuart Cashman, was taken on as at 1st January 2018 by the CIO, which is now solely responsible for his employment and remuneration. He is the sole employee of the CIO at the present time.

Since the formation of the church, we aimed to plant further churches, and in 2022 we planted Grace Church in Hammersmith. One of our former elders and trustees, Rob Ilderton, moved there with his family during 2022 and services begun in September 2022.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Financial review

During 2022, the charity has completed a positive financial year. Adult members and regulars attending Church services and events have remained consistent, with around 40 adults and 15 children. We have lost some members who have moved away from the area in 2022 but have also welcomed some new members into the congregation. At the December year end, the value of the Church's cash was a net position of £54,014 (£63,000 including 2022 gift aid, which had not been claimed at this point).

The financial highlights have been:

Income

- Our overall income for 2022 was ~£9K above budget. due to some unforeseen regular giving, and also some specific giving as part of an appeal to support the situation in Ukraine.
- We began a collection during the service, using the GIVT app. This was set up part-way through the year and contributed £1,441 to the total income.

Expenditure

- Overall expenditure was ~£5,000 below budget.
- We had budgeted for rent for a full return to in-person morning and evening Sunday worship during 2022, on most Sunday's we continue to only meet in person in the morning, saving ~£4,000 on rent.
- Due to our ministers' continued poor health, we have been limited in the number of other events that we have been able to hold during the year, and consequently there were savings a number of budgeted items.

The Church's finances are organized in a single fund.

The CIO is responsible for all the regular activities at Immanuel Church. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation on its assets.

For 2023 we are anticipating a similar level of income to 2022, but higher expenditure. We have again budgeted for rent of the building for the whole day on Sundays, as it is our intention to return to a cadence of morning and evening worship each Sunday, although to date (Apr 2023) we are still just meeting in the morning. We have also increased our minister's salary, reflecting the cost-of-living increases. The net result is a deficit of ~£4,000 for 2023. The budget was approved by the trustees, as there are sufficient funds in the reserve to cover the deficit, whilst still maintaining a suitable level of reserves as per our reserves policy. However, we have also asked the church members to review their giving accordingly.

The Trustees are pleased with the stable financial situation of the CIO and the Church. The trustees have determined that a proportion of 6.6% of income from church members will be given to world mission. This will be allocated at the discretion of the Mission Committee, which was formed in 2018. The Mission Committee has mainly allocated its funds to supporting the two Mission Partners as set out above. Any current additional financial capacity may be used for one-off items of work when appropriate. The support of further Mission Partners may be considered as and when there are suitable candidates. The use of funds allocated by the Mission Committee is subject to final confirmation by the Trustees acting as Elders of the church. 4% of income from church members will be given to the presbytery church planting fund. 3% of income from church members will be given to the Presbytery assistant ministers fund. 1% of income will be given to the buildings and ministers accommodation fund (BMAF). In 2022, £1,000 was also donated to Presbytery to contribute to Presbytery costs.

The Trustees have also decided that the church will cover some of the training costs for Stephen Clark, one of the Trustees, as he endeavours to undertake further theological study. No costs were incurred in 2022, but £952 are anticipated in 2023.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

During the year the Church held cash balances of at least three months' expenses in line with the reserves policy. It also retains money for the following purposes:

- to support local needs (~£3,415 at the end of 2022)
- to support world mission (~£2,119 at the end of 2022)
- to support training needs (~£1,296 at the end of 2022)
- to build up a fund to potentially used towards purchase of a building when it becomes available (£39,000)

Reserves policy

It is our policy to maintain a minimum level of cash to support three months of ongoing normal expenditure.

Grant making policy

The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church or are for welfare purposes.

During 2022 the church made donations to our Mission Partners Gethin Jones (Paris) and Ivan Monzon (Guatemala), as well as to IPC Presbytery funds.

Investment policy

Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods

Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 25/09/ 2023.



Signed on behalf of the trustees
Richard Linnell

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 set out on pages 7 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles 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 the 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.



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 29 September 2023

IMMANUEL CHURCH BRENTFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:							
Collections		1,101	-	1,101	-	7,600	7,600
One off Donations		19,969	2,550	22,519	15,170	-	15,170
Regular Donations		47,675	-	47,675	63,340	-	63,340
Gift Aid Recoverable		<u>8,766</u>	<u>-</u>	<u>8,766</u>	<u>9,364</u>	<u>-</u>	<u>9,364</u>
Total income		<u>77,511</u>	<u>2,550</u>	<u>80,061</u>	<u>87,874</u>	<u>7,600</u>	<u>95,474</u>
Expenditure on:							
Charitable Activities	2	<u>67,473</u>	<u>2,550</u>	<u>70,023</u>	<u>103,624</u>	<u>7,600</u>	<u>111,224</u>
Total expenditure		<u>67,473</u>	<u>2,550</u>	<u>70,023</u>	<u>103,624</u>	<u>7,600</u>	<u>111,224</u>
Net income/(expenditure) and Net movement in funds							
		10,038	-	10,038	(15,750)	-	(15,750)
Funds brought forward		<u>48,989</u>	<u>-</u>	<u>48,989</u>	<u>64,739</u>	<u>-</u>	<u>64,739</u>
Funds carried forward		<u>59,027</u>	<u>-</u>	<u>59,027</u>	<u>48,989</u>	<u>-</u>	<u>48,989</u>

IMMANUEL CHURCH BRENTFORD
BALANCE SHEET
AS AT 31 DECEMBER 2022

	<i>Notes</i>	<i>2022</i>		<i>2021</i>	
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Current assets					
Debtors	5	9,102		2,306	
Cash at bank and in hand		<u>54,014</u>		<u>51,464</u>	
		63,116		53,770	
Creditors: amounts falling due within one year	6	(4,089)		(4,781)	
Net current assets			<u>59,027</u>		<u>48,989</u>
Net assets			<u>59,027</u>		<u>48,989</u>
Funds					
Unrestricted funds			59,027		48,989
Restricted funds	8		<u>-</u>		<u>-</u>
			<u>59,027</u>		<u>48,989</u>

Approved by the trustees on 25/09/ 2023 and signed on their behalf by:


Richard Linnell
Trustee

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting.

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 147 Ealing Road, Brentford TW8 0LF.

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

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2 Expenditure on charitable activities

	2022	2021
	£	£
Rent	4,525	8,225
External giving (see note 4)	13,516	49,666
Insurance	252	473
Travel and subsistence	382	19
Property, maintenance and equipment	220	1,774
Advertising	24	1,398
Postage, printing, stationery and other	1,456	2,593
Training	125	-
Evangelism	1,182	522
Staff Costs	44,598	44,237
Governance costs:		
Independent examiner's fees	2,650	2,206
Legal and professional fees	<u>1,093</u>	<u>111</u>
	<u>70,023</u>	<u>111,224</u>

Included in the Independent Examiner's fees is £1,464 (2021: £1,020) for accountancy and other services.

3 Staff Costs

	2022	2021
	£	£
Wages and salaries	41,414	40,208
Social security costs	-	777
Pension costs	<u>3,184</u>	<u>3,252</u>
	<u>44,598</u>	<u>44,237</u>

There was one employee during the year: Revd Cashman, who was also a Trustee. Revd S Cashman was paid £41,414 (2021: £40,208).

No employee received remuneration in excess of £60,000 per annum (2021: nil)

4 External giving

	2022	2021
	£	£
Institutional grants:		
<i>Outreach</i>		
Other	-	1,392
<i>World Mission</i>		
UFM Worldwide	2,160	2,160
Slavic Gospel Association	3,163	-
IPC Presbytery	5,832	14,960
Grace Church, Hammersmith	-	19,944
Total institutional grants	<u>11,155</u>	<u>38,456</u>
Grants to individuals		
Benevolence	201	1,230
World Mission	<u>2,160</u>	<u>9,980</u>
Total individual grants	<u>2,361</u>	<u>11,210</u>
	<u>13,516</u>	<u>49,666</u>

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

5 Debtors

	2022	2021
	£	£
Gift aid recoverable	8,742	1,950
Prepayments and accrued income	<u>360</u>	<u>356</u>
	<u>9,102</u>	<u>2,306</u>

6 Creditors

	2022	2021
	£	£
Other taxes and social security	824	1,206
Accruals	<u>3,265</u>	<u>3,575</u>
	<u>4,089</u>	<u>4,781</u>

7 Related party transactions

During the year total expenditure of £314 (2021: £650) was reimbursed to 2 (2021:4) Trustees for refreshments and printing, postage and stationery. Training costs of £nil in the year (2021: £952 were paid for one trustee).

There were no other related party transactions during the year.

8 Restricted funds

2022	Balance	Income	Expenditure	Balance
	b/f			c/f
	£	£	£	£
Ukraine Collection	<u>-</u>	<u>2,550</u>	<u>2,550</u>	<u>-</u>

The restricted fund relates to one- off donations that were given in support of the Ukraine Appeal.

2021	Balance	Income	Expenditure	Balance
	b/f			c/f
	£	£	£	£
Grace Church	<u>-</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>

The restricted fund relates to donations that were given in support of the new church plant, Grace Church. The funds were granted to the church once it became a separate entity.

IMMANUEL CHURCH BRENTFORD

England & Wales - Charity number 1169882

Accounts

**IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2021**

Charity No: 1169882

**Jacob Cavenagh & Skeet
Chartered Accountants
5 Robin Hood Lane
Sutton
Surrey SM1 2SW**

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2021

Charity No: 1169882

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Statement of Financial Activities	7
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IMMANUEL CHURCH BRENTFORD

CHARITY INFORMATION

Charity Registration No.	1169882
Principal office	147 Ealing Road Brentford TW8 0LF
Trustees	Richard Linnell (Chairman) Revd Stuart Cashman Martin Fox Rob Ilderton (resigned 9 November 2021) Steven Clark
Key Management Personnel	The Trustees
Independent Examiner	Miriam Hickson CTA FCA Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton Surrey SM1 2SW
Bankers	Barclays Bank Plc Leicester LE87 2BB

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting their Annual Report, and the financial statements for the year ended 31 December 2021, which have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011.

Structure, Governance and Management

Governing Document

Immanuel Church Brentford is a Charitable Incorporated Organisation and is registered as an independent charity. The Church is governed by its Constitution. It was registered by the Charity Commission on 25 October 2016.

Organisation

The Charity's activities relate to the work of Immanuel Church Brentford and are overseen by its trustees, which normally includes the Minister and the elders of the Church. The elders are ordained by the UK Presbytery of the International Presbyterian Church after being proposed by the church members in a formal meeting. **The Charity's trustees are appointed by existing trustees who** are the members of the CIO.

Rob Ilderton resigned as a trustee on 9 November 2021.

Related parties

The CIO is set up to facilitate the work of Immanuel Church Brentford, which is a member of the International Presbyterian Church. It was initially a church plant of IPC Ealing, but during 2017 became a full member of the UK Presbytery of IPC. The Church does not have any other formal associations with any other external body.

Risk management

The Trustees acknowledge their responsibilities to ensure that the major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

A comprehensive risk review was undertaken during 2018, and a risk register was created. This was reviewed and reapproved **at the Trust's AGM on the 10th December**, and updated to include a supplemental Covid risk assessment for our worship services in line with government guidance.

Objectives and activities

The Church exists for the glory of God and the benefit of the community. It strives to create a worshipping community of people who have a passionate concern for people in society. In pursuit of these goals, the Church provides a serving community open to and for the benefit of people of all ages and backgrounds.

The objects of the CIO are:

- 1) To advance the Christian religion for the benefit of the public in accordance with the statement of **Presbyterian belief and practices in the church's constitution in Brentford, the United Kingdom or parts** of the world that the trustees from time to time think fit for the benefit of the public through the holding of worship and prayer meetings, lectures, producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.
- 2) The prevention or relief of poverty or financial hardship in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit by providing: funds, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Achievements and performance

2021 was the Church's fifth full year of offering public worship on Sundays, and well as continuing with our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. We **meet each Sunday in the hall of St Paul's Primary School in St Paul's Road in Brentford**, which provides modern facilities for the church meeting. Midweek meetings are usually held in private houses or other public facilities.

The services that we provide in the school hall and elsewhere have been directed towards a wide range of local people. These include children and their parents and carers, students, young single people, young and older families, and senior citizens, and the homeless and marginalized both through our own ministry and in co-ordination with other local initiatives.

The impact of COVID was reduced in 2021. Throughout the pandemic, whenever government guidance has allowed, we have met in person on a Sunday morning, which we were able to do throughout 2021, although for some of the year some of our members chose to attend services remotely through a live stream. Our mid-week groups mostly moved back to meeting in person during 2021. We hold a weekly Sunday prayer meeting, which was remained online for the timebeing. **Similarly, our older children's group for secondary school aged children (G2R) continued to meet online during COVID.** The Buzz (for primary school aged children) has not met during the COVID period.

We are registered as Immanuel Church Brentford, a Charitable Incorporated Organisation, and so an independent charity. This provides full compliance with the regulations from the Charity Commission and preserves the Church's charitable status for Gift Aid and tax purposes. The Trustees have considered the **Charity Commission's guidance on public benefit, when planning the activities for the year.**

We continue our commitment to global mission. We have a Mission Committee comprising church members with knowledge and experience in missionary work. We provide support to two Mission Partners serving in overseas countries. In addition to this, we remain open to supporting work in the UK and believe that further opportunities may arise from the activities of our own church members either in the UK or overseas in due course. The two Mission Partners are a mission worker who works in Guatemala City and is supported by Tear Fund, and a missionary working in a Reformed Evangelical church in Paris, France as an assistant minister in that church.

We remain fully committed to outreach in the local area and across the wider area. We are very pleased that **members are involved in local community groups.** The church's minister, Rev. Stuart Cashman, is the chaplain to Brentford Football Club, a Premier League club in the immediate vicinity, and has opportunities to minister to playing and general staff there. Our members are also involved in the Brentford Community Council which is the local official Amenity Society and a statutory consultee for the local authority, as well as a sewing group that two members have set up to provide teaching, practical help and outreach through the work of the group. Wherever possible, we continued with these activities during the COVID period. We were able to hold our community BBQ in person in September, with over 100 people from the local community attending. We were also able to hold our Christmas carol service in person.

Our partnership with other churches in the Presbytery of IPC has been productive, and we continue to benefit from visitors from other churches within the Presbytery, who occasionally provide a visiting preacher for us. This was especially appreciated during a period of poor health for our minister Stuart Cashman during 2021.

Ministries

We remain committed to supporting the Church in sustaining its ministries, and pursuing other ministry **opportunities.** We are very pleased that the church's Minister, Rev. Stuart Cashman, was taken on as at 1st January 2018 by the CIO, which is now solely responsible for his employment and remuneration. He is the sole employee of the CIO at the present time.

Since the formation of the church, we aimed to plant further churches, and in 2021 we planted Grace Church in Hammersmith. One of our former elders and trustees, Rob Ilderton, moved there with his family during 2021 and services begun in September 2021.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Financial review

During 2021, the charity has completed a positive financial year. Adult members and regulars attending Church services and events has remained consistent, with around 40 adults and 15 children. We have lost some members who have moved away from the area in 2021, but have also welcomed some new members into the congregation. At the December year end, the value of the Church's cash position was a net position of £51,464.

The financial highlights have been:

Income

- Excluding income designated for Grace Church Hammersmith, our overall income for 2021 was ~£19K above budget. due to increases in giving from our regular members as well as higher than anticipated gifts from US churches.
- Although we could not take an in-person collection during the COVID pandemic, this makes up a relatively low proportion of our regular giving (~4%).

Expenditure

- Overall expenditure (excluding Grace Church Hammersmith) was ~£5K above budget
- We had budgeted for rent for a full return to in-person morning and evening Sunday worship during 2021, whereas we only met in person during the morning throughout 2021. Consequently, we saved ~£4K on rent vs the budget for 2021
- To facilitate hybrid in-person/live streaming of services, we purchased equipment costing £1.5K, although this was covered by a donation from a US church
- We were able to support the indefinite leave to remain application £5K for one of our mission partners from a one off designated gift from a member of the congregation.
- We have been setting aside designated funds over recent years in order to support a church plant in Hammersmith. With this church plant starting in September 2021, this money has now been transferred to Grace Church (~£17K).

The Church's finances are organized in a single fund.

The CIO is responsible for all the regular activities at Immanuel Church. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation on its assets.

Due to some members planning to away from the area in 2022, we are anticipating a lower level of giving, and consequently are forecasting a deficit of £2.2K during the year. The budget was approved by the trustees, as there are sufficient funds in the reserve to cover the deficit, whilst still maintaining a suitable level of reserves as per our reserves policy. However, we have also asked the church members to review their giving accordingly.

The Trustees are pleased with the stable financial situation of the CIO and the Church. The trustees have determined that a proportion of 6.6% of income from church members will be given to world mission. This will be allocated at the discretion of the Mission Committee, which was formed in 2018. The Mission Committee has mainly allocated its funds to supporting the two Mission Partners as set out above. Any current additional financial capacity may be used for one-off items of work when appropriate. The support of further Mission Partners may be considered as and when there are suitable candidates. The use of funds allocated by the Mission Committee is subject to final confirmation by the Trustees acting as Elders of the church. 4% of income from church members will be given to the presbytery church planting fund. 3% of income from church members will be given to the presbytery assistant ministers fund. £1,000 was also donated to presbytery to contribute to Presbytery costs.

The Trustees have also decided that the church will cover some of the training costs for Steve Clark, one of the Trustees, as he endeavours to undertake further theological study. £952 of costs were incurred by the Charity in 2021, and £952 are anticipated in 2022.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

During the year the Church held cash balances of at least three months' expenses in line with the reserves policy. It also retains money for the following purposes:

- to support local needs (~£2,415 at the end of 2021)
- to support world mission (~£150 at the end of 2021)
- to build up a fund to potentially used towards purchase of a building when it becomes available (£32,000)

Reserves policy

It is our policy to maintain a minimum level of cash to **support three months'** of ongoing normal expenditure.

Grant making policy

The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church, or are for welfare purposes.

During 2021 the church made donations to our Mission Partners (Gethin Jones (Paris) and Ivan Monzon (Guatemala), as well as to IPC presbytery funds.

Investment policy

Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods

Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

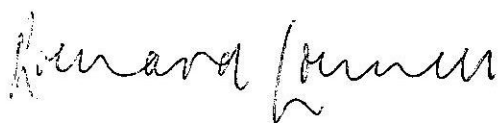
Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 10 July 2022.



Signed on behalf of the trustees
Richard Linnell

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 set out on pages 7 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles 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 the 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.

Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW



Date: 08/08/2022

IMMANUEL CHURCH BRENTFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income from:							
Collections	8	-	7,600	7,600	486	-	486
One off Donations		15,170	-	15,170	15,629	-	15,629
Regular Donations		63,340	-	63,340	55,724	-	55,724
Gift Aid Recoverable		9,364	-	9,364	9,589	-	9,589
Total income		<u>87,874</u>	<u>7,600</u>	<u>95,474</u>	<u>81,428</u>	<u>-</u>	<u>81,428</u>
Expenditure on:							
Charitable Activities	2	<u>103,624</u>	<u>7,600</u>	<u>111,224</u>	<u>69,294</u>	<u>-</u>	<u>69,294</u>
Total expenditure		<u>103,624</u>	<u>7,600</u>	<u>111,224</u>	<u>69,294</u>	<u>-</u>	<u>69,294</u>
Net (expenditure)/income and Net movement in funds		(15,750)	-	(15,750)	12,134	-	12,134
Funds brought forward		<u>64,739</u>	<u>-</u>	<u>64,739</u>	<u>52,605</u>	<u>-</u>	<u>52,605</u>
Funds carried forward		<u>48,989</u>	<u>-</u>	<u>48,989</u>	<u>64,739</u>	<u>-</u>	<u>64,739</u>

IMMANUEL CHURCH BRENTFORD
BALANCE SHEET
AS AT 31 DECEMBER 2021

	<i>Notes</i>	<i>2021</i>		<i>2020</i>	
		£	£	£	£
Current assets					
Debtors	5	2,306		3,698	
Cash at bank and in hand		<u>51,464</u>		<u>64,415</u>	
		53,770		68,113	
Creditors: amounts falling due within					
one year	6	(<u>4,781</u>)		(<u>3,374</u>)	
Net current assets			<u>48,989</u>		<u>64,739</u>
Net assets			<u>48,989</u>		<u>64,739</u>
Funds					
Unrestricted funds			<u>48,989</u>		<u>64,739</u>

Approved by the trustees on 10 July 2022 and signed on their behalf by:


 Richard Linnell
Trustee

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting.

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 147 Ealing Road, Brentford TW8 0LF.

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

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

2 Expenditure on charitable activities

	2021	2020
	£	£
Rent	8,225	6,586
External giving (see note 4)	49,666	11,869
Insurance	473	214
Travel and subsistence	19	213
Property, maintenance and equipment	1,774	1,103
Advertising	1,398	-
Postage, printing, stationery and other	2,593	1,438
Training	-	1,020
Evangelism	522	80
Staff Costs	44,237	44,309
Governance costs:		
Independent examiner's fees	2,206	2,280
Legal and professional fees	111	182
	<u>111,224</u>	<u>69,294</u>

Included in the Independent Examiner's fees is £1,020 (2020: £1,154) for accountancy and other services.

3 Staff Costs

	2021	2020
	£	£
Wages and salaries	40,208	40,208
Social security costs	777	1,090
Pension costs	3,252	3,011
	<u>44,237</u>	<u>44,309</u>

There was one employee during the year: Revd Cashman, who was also a Trustee. Revd S Cashman was paid £40,208 (2020: £40,208).

No employee received remuneration in excess of £60,000 per annum (2020: nil)

4 External giving

	2021	2020
	£	£
Institutional grants:		
<i>Outreach</i>		
Brentford Food Bank	-	500
Other	1,392	30
<i>World Mission</i>		
UFM Worldwide	2,160	3,160
IPC Ealing	14,960	3,000
Grace Church, Hammersmith	19,944	-
Total institutional grants	<u>38,456</u>	<u>6,690</u>
Grants to individuals:		
Benevolence	1,230	-
World Mission	9,980	5,179
Total individual grants	<u>11,210</u>	<u>5,179</u>
	<u>49,666</u>	<u>11,869</u>

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

5	Debtors	2021	2020
		£	£
	Gift aid recoverable	1,950	3,355
	Prepayments and accrued income	356	343
		<u>2,306</u>	<u>3,698</u>

6	Creditors	2021	2020
		£	£
	Other taxes and social security	1,206	137
	Accruals	3,575	3,237
		<u>4,781</u>	<u>3,374</u>

7 Related party transactions

During the year total expenditure of £650 (2020: £1,156) was reimbursed to 4 (2020:4) Trustees for refreshments and printing, postage and stationery. Training costs of £952 (2020:£nil) were paid for one trustee.

There were no other related party transactions during the year.

8 Restricted funds

	Balance b/f	Income	Expenditure	Balance c/f
	£	£	£	£
Grace Church	<u>—</u>	<u>7,600</u>	<u>7,600</u>	<u>—</u>

The restricted fund relates to donations that were given in support of the new church plant, Grace Church. The funds were granted to the church once it became a separate entity.

IMMANUEL CHURCH BRENTFORD

England & Wales - Charity number 1169882

Accounts

**IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2020**

Charity No: 1169882

**Jacob Cavenagh & Skeet
Chartered Accountants
5 Robin Hood Lane
Sutton
Surrey SM1 2SW**

IMMANUEL CHURCH BRENTFORD
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2020

Charity No: 1169882

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IMMANUEL CHURCH BRENTFORD

CHARITY INFORMATION

Charity Registration No.	1169882
Principal office	147 Ealing Road Brentford TW8 0LF
Trustees	Richard Linnell (Chairman) Revd Stuart Cashman Martin Fox Rob Ilderton Steven Clark
Key Management Personnel	The Trustees
Independent Examiner	Miriam Hickson CTA FCA Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton Surrey SM1 2SW
Bankers	Barclays

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting their Annual Report, and the financial statements for the year to 31 December 2020, which have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011.

Structure, Governance and Management

Governing Document

Immanuel Church Brentford is a Charitable Incorporated Organisation, and is registered as an independent charity. The Church is governed by its Constitution. It was registered by the Charity Commission on 25 October 2016.

Organisation

The Charity's activities relate to the work of Immanuel Church Brentford and are overseen by its trustees, which normally includes the Minister and the elders of the Church. The elders are ordained by the UK Presbytery of the International Presbyterian Church after being proposed by the church members in a formal meeting. The Charity's trustees are appointed by existing trustees who are the members of the CIO.

We are registered as Immanuel Church Brentford, a Charitable Incorporated Organisation, and so an independent charity. This provides full compliance with the regulations from the Charity Commission and preserves the Church's charitable status for Gift Aid and tax purposes. The Trustees have considered the Charity Commission's guidance on public benefit, when planning the activities for the year.

Related parties

The CIO is set up to facilitate the work of Immanuel Church Brentford, which is a member of the International Presbyterian Church. It was initially a church plant of IPC Ealing, but during 2017 became a full member of the UK Presbytery of IPC. The Church does not have any other formal associations with any other external body.

Risk management

The Trustees acknowledge their responsibilities to ensure that the major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

A comprehensive risk review was undertaken during 2018, and a risk register was created. This was reviewed and reapproved at the Trust's AGM on the 10 December 2020, and updated to include a supplemental Covid risk assessment for our worship services in line with government guidance.

Objectives and activities

The Church exists for the glory of God and the benefit of the community. It strives to create a worshipping community of people who have a passionate concern for people in society. In pursuit of these goals, the Church provides a serving community open to and for the benefit of people of all ages and backgrounds.

The objects of the CIO are:

- 1) To advance the Christian religion for the benefit of the public in accordance with the statement of Presbyterian belief and practices in the church's constitution in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit for the benefit of the public through the holding of worship and prayer meetings, lectures, producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.
- 2) The prevention or relief of poverty or financial hardship in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit by providing: funds, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Achievements and performance

2020 was the Church's fourth full year of offering public worship on Sundays, and well as continuing with our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. Under normal circumstances we meet each Sunday in the hall of St Paul's Primary School in St Paul's Road in Brentford, which provides modern facilities for the church meeting and the children's groups, The Buzz and G2R, and other ancillary groups that the church runs. Midweek meetings are usually held in private houses or other public facilities.

The services that we provide in the school hall and elsewhere have been directed towards a wide range of local people. These include children and their parents and carers, students, young single people, young and older families, and senior citizens, and the homeless and marginalized both through our own ministry and in co-ordination with other local initiatives.

Our normal operations were impacted by COVID. Throughout the COVID period we have continued to offer the opportunity to meet morning and evening as a church. Whenever government guidance has allowed, this has been in person on a Sunday morning, and when this was not possible, we met virtually using Zoom. Our mid-week groups have also moved to meeting online. Similarly, our older children's group for secondary school aged children (G2R) continued to meet during COVID, either in person or online. The Buzz (for primary school aged children) has not met during the COVID period.

We continue our commitment to global mission. We have a Mission Committee comprising church members with knowledge and experience in missionary work. We provide support to two Mission Partners serving in overseas countries. In addition to this, we remain open to supporting work in the UK and believe that further opportunities may arise from the activities of our own church members either in the UK or overseas in due course. The two Mission Partners are a mission worker who works in Guatemala City and is supported by Tear Fund, and a missionary working in a Reformed Evangelical church in Paris, France as an assistant minister in that church.

We remain fully committed to outreach in the local area and across the wider area. We are very pleased that members are involved in local community groups. The church's minister, Rev. Stuart Cashman, is the chaplain to Brentford Football Club, a professional Championship club in the immediate vicinity, and has opportunities to minister to playing and general staff there. Our members are also involved in the local kayak club, in Brentford Community Council which is the local official Amenity Society and a statutory consultee for the local authority, as well as a local knitting group, and also a sewing group that two members have set up to provide teaching, practical help and outreach through the work of the group. Wherever possible, we continued with these activities during the COVID period. Our other normal activities (e.g., September BBQ) were not possible given COVID restrictions, although we were able to hold our annual carol service which was attended by members of the local community.

Our partnership with other churches in the Presbytery of IPC has been productive, and we continue to benefit from visitors from other churches within the Presbytery, who occasionally provide a visiting preacher for us. This was especially appreciated during a period of poor health for our minister Stuart Cashman towards the end of 2020.

Ministries

We remain committed to supporting the Church in sustaining its ministries, and pursuing other ministry opportunities. We are very pleased that the church's Minister, Rev. Stuart Cashman, was taken on as at 1 January 2018 by the CIO, which is now solely responsible for his employment and remuneration. He is the sole employee of the CIO at the present time.

Additionally, the church is planning to plant a church in the Hammersmith area, and this has the general approval of the Presbytery Church Planting Committee. One of our elders and trustees, Rob Ilderton, has been working to gain contacts in Hammersmith, and will be moving there with his family in 2021.

Financial review

Despite the COVID pandemic, the Charity has completed a stable financial year. Adult members and regulars attending Church services and events has remained consistent, with around 40 adults and 15 children. We have lost some members towards the end of 2020 but have also had some new regular attendees join. At the December year end, the value of the Church's cash position was a net position of £64,415, although there were some transactions in early 2021 related to the 2020 budget, meaning that a true reflection of the 2020 year end cash position is £60,042.

The financial highlights have been a good level of giving from the Church members and regulars as the basis of the Church's income, with a good level of external support from other churches, particularly in the United States. Although we could not take an in-person collection during the COVID pandemic, this makes up a relatively low proportion of our regular giving (~4%). Our overall income during the year exceeded budget, due to increases in giving from our regular members, as well as higher than anticipated gifts from UK churches. The Church has hired its Sunday premises during 2020. Consequently, our expenditure during the year was lower than anticipated, as we paid a reduced rent for much of the year, due to a reduced need on a Sunday. Because of the good financial position of the church during the pandemic, we have given one off gifts to our mission partners during this time.

The Church's finances are organised in a single fund.

The CIO is responsible for all the regular activities at Immanuel Church. In 2020, we had budgeted for a deficit of £2,190, however, due to the increased income and reduced expenditure, we actually ended with a surplus of £12,134. The trustees are very grateful for the support that is received from other churches in the UK and the United States. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation on its assets.

Due to some members planning to away from the area in 2021, we are anticipating a lower level of giving, and consequently are forecasting a deficit of £5,431 during the year. The budget was approved by the trustees, as there are sufficient funds in the reserve to cover the deficit, whilst still maintaining a suitable level of reserves as per our reserves policy. However, we have also asked the church members to review their giving accordingly.

The Trustees are pleased with the stable financial situation of the CIO and the Church. The trustees have determined that a proportion of 6.6% of income from church members will be given to world mission. This will be allocated at the discretion of the Mission Committee, which was formed in 2018. The Mission Committee has mainly allocated its funds to supporting the two Mission Partners as set out above. Any current additional financial capacity may be used for one-off items of work when appropriate. The support of further Mission Partners may be considered as and when there are suitable candidates. The use of funds allocated by the Mission Committee is subject to final confirmation by the Trustees acting as Elders of the church. 4% of income from church members will be given to the presbytery church planting fund. 3% of income from church members will be given to the presbytery assistant ministers fund. £1,000 was also donated to presbytery to contribute to Presbytery costs.

The Trustees have also decided that the church will cover some of the training costs for Steve Clark, one of the Trustees, as he endeavours to undertake further theological study. £571 of costs were incurred by the Charity in 2020, and £2,800 are anticipated in 2021.

During the year the Church held cash balances of at least three months' expenses in line with the reserves policy. It also retains money for the following purposes:

- to support local needs (~£2,100 at the end of 2020)
- to support world mission (~£2,600 at the end of 2020)
- to build up a fund to potentially used towards purchase of a building when it becomes available (£20,000)
- to contribute towards the costs of the Hammersmith Church Plant (£12,000)

IMMANUEL CHURCH BRENTFORD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Reserves policy

It is our policy to maintain a minimum level of cash to support three months' of ongoing normal expenditure.

Grant making policy

The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church, or are for welfare purposes.

During 2020 the church made donations to our Mission Partners (Gethin Jones (Paris) and Ivan Monzon (Guatemala), as well as to IPC presbytery funds.

Investment policy

Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods

Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

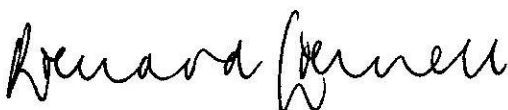
Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then 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 the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 14/07/ 2021.



Signed on behalf of the trustees
Richard Linnell

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 set out on pages 7 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the Act; or the accounts do not accord with those records; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles 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 the 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.



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 15/07/2021

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

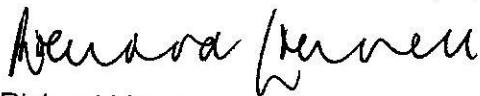
	<i>Notes</i>	Unrestricted funds	
		2020	2019
		£	£
Income from:			
<i>Donations and legacies</i>			
Collections		486	2,348
One off Donations		15,629	20,125
Regular Donations		55,724	49,824
Gift aid Recoverable		9,589	8,686
 <i>Charitable activities</i>			
Outreach activity and bookstall income		<u>-</u>	<u>70</u>
Total income		<u>81,428</u>	<u>81,053</u>
 Expenditure on:			
Charitable activities	2	<u>69,294</u>	<u>74,641</u>
Total expenditure		<u>69,294</u>	<u>74,641</u>
 Net income		 12,134	 6,412
 Transfers between funds		 <u>-</u>	 <u>-</u>
Net movement in funds		12,134	6,412
 Total funds brought forward		 <u>52,605</u>	 <u>46,193</u>
 Total funds carried forward		 <u>64,739</u>	 <u>52,605</u>

All of the results relate to continuing activities.

IMMANUEL CHURCH BRENTFORD
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Current assets					
Debtors	5	3,698		4,078	
Cash at bank and in hand		<u>64,415</u>		<u>51,665</u>	
		68,113		55,743	
Creditors: amounts falling due within one year	6	(3,374)		(3,138)	
Net current assets			<u>64,739</u>		<u>52,605</u>
Net assets			<u>64,739</u>		<u>52,605</u>
Funds					
Unrestricted funds			<u>64,739</u>		<u>52,605</u>

Approved by the trustees on 14/07 / 2021 and signed on their behalf by:



Richard Linnell
Trustee

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 147 Ealing Road, Brentford TW8 0LF.

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

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

2 Expenditure on charitable activities

	2020	2019
	£	£
Rent	6,586	10,400
External giving (see note 4)	11,869	12,946
Insurance	214	236
Travel and subsistence	213	298
Property, maintenance and equipment	1,103	934
Postage, printing, stationery and other	1,438	508
Training	1,020	150
Evangelism	80	2,771
Staff Costs	44,309	43,241
Governance costs:		
Independent examiner's fees	2,280	2,395
Legal and professional fees	182	762
	<u>69,294</u>	<u>74,641</u>

Included in the Independent Examiner's fees is £1,154 (2019: £1,104) for accountancy and other services.

3 Staff Costs

	2020	2019
	£	£
Wages and salaries	40,208	39,037
Social security costs	1,090	1,204
Pension costs	3,011	3,000
	<u>44,309</u>	<u>43,241</u>

There was one employee during the year: Revd Cashman, who was also a Trustee. Revd S Cashman was paid £40,208 (2019: £39,037).

No employee received remuneration in excess of £60,000 per annum (2019: nil)

4 External giving

	2020	2019
	£	£
Institutional grants:		
<i>Outreach</i>		
Brentford Food Bank	500	-
Other	30	60
<i>World Mission</i>		
UFM Worldwide	3,160	2,210
IPC Ealing	3,000	-
IPC Presbytery	-	5,336
Individual grants for World Mission	5,179	5,340
	<u>11,869</u>	<u>12,946</u>

5 Debtors

	2020	2019
	£	£
Gift aid recoverable	3,355	2,050
Prepayments and accrued income	343	2,028
	<u>3,698</u>	<u>4,078</u>

IMMANUEL CHURCH BRENTFORD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

6 Creditors

	2020	2019
	£	£
Other taxes and social security	137	893
Accruals	<u>3,237</u>	<u>2,245</u>
	<u>3,374</u>	<u>3,138</u>

7 Related party transactions

During the year total expenditure of £1,156 (2019: £543) was reimbursed to 4 (2019:4) Trustees for refreshments and printing, postage and stationery.

There were no other related party transactions during the year.