

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
IMMANUEL LONDON**

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for the Year Ended 31 AUGUST 2023**

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## **IMMANUEL LONDON**

### **REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## IMMANUEL LONDON

### REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2023

#### OBJECTIVES AND ACTIVITIES

##### Objectives and activities

The statements of purpose and task adopted by Immanuel London are:

##### Objects:

- the provision of public meetings for the worship of God and for prayer;
- the instruction and edification of Christians;
- the evangelisation of non-Christians; and
- the preparation, discipling and education (including religious education) of young people and children from a Christian biblical worldview.

##### Core Values:

- Intimacy with God - growing in our relationship with God is our highest priority
- Worship - we desire to be a community that values worship as a lifestyle
- Prophetic - we desire to be a prophetic community in both word and action
- Prayer - we value the importance of personal and corporate prayer
- Community - we have a heart to share our lives together in community
- Discipleship - we value cross generational discipleship
- Kingdom Vision - we are committed to an area wide perspective and strategy, and to serve, resource and learn from the wider church
- Salvation and Transformation - we desire to see salvations and societal transformation and to serve the local community through practical acts of service

##### Immanuel

The church meets as one congregation each Sunday overseen and accountable to the leadership team of Immanuel and at other times during the week for prayer and other church related activities.

Since the start of the COVID 19 pandemic the church has continued to meet 'in person' when government guidance / restrictions have allowed, and with necessary 'Covid compliant' measures in place but has also included live streaming of meetings as an addition. These measures have now largely scaled back to their pre-pandemic status.

##### Immanuel School

The vision of Immanuel School is 'Disciples of Jesus Christ, for such a time as this', and the mission of the school is 'We resolve, with the support of the parents, to prepare, disciple and educate young people from a Biblical world view, to meet the opportunities and challenges of a changing world'.

Immanuel School provides full time education from a Christian perspective for 3-16 year olds. Pupils are of many nationalities and of families from many varieties of churchmanship.

We encourage and nurture Christian education and Christian schools throughout the world and work with the Independent Schools Inspectorate.

Since the start of the COVID 19 pandemic Immanuel School has followed all government regulations and guidance.

##### Social Action

Since the start of the COVID 19 pandemic, as a church we were involved in several initiatives that serve the poor and needy in our local community. This has continued this year. Church members have organised shopping and visits for some vulnerable members of the community. Food hampers were distributed to needy families. We have also put on a Christmas Feast for the more vulnerable families in our local community.

##### Administrative

Issues continue to be addressed in relation to governance, health and safety and various other policy matters.

##### The contribution of volunteers

The role of volunteers in the work of the Trust is such that without their involvement most aspects of the work, including the Trust administration, would cease functioning.

In addition, while minimum wage legislation has been complied with, the Trust has benefited from the willingness of most of its employees to agree to be employed at salaries very significantly lower than external wage rates.

## **IMMANUEL LONDON**

### **REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The Trustees have had regard to the Guidance of the Charity Commission on public benefit which it fulfils through its principal objective stated above.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Trustees are satisfied that:

The income and property of the charity was properly applied to its stated objects, in accordance with the above mentioned statements of purpose and task; the expenditure of the charity was broadly in balance with its income, and the larger part of the surplus funds reflected in the accounts were used within a reasonable period since the end of this financial year; in the light of the above comment, there was no significant accumulation of funds; separate accounting records are maintained for the school within the charity; income which constituted a contribution by the parents of pupils of Immanuel School to the costs of their children's education was paid into an account designated for that purpose.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year the charity had income of £629,936 of which £97,964 was from Immanuel London and Havering Grange Centre, £531,972 from Immanuel School. There was no restricted income in the year.

There was general expenditure of £564,822 of which £192,217 was for Immanuel London and Havering Grange Centre, £360,370 for Immanuel School. There were restricted depreciation costs of £12,234. The net income and expenditure in the year resulted in an overall surplus totalling £65,114.

The above surplus has left the Net Current Assets with a balance of £273,426. Depreciation against fixed assets was £16,372.

##### **Reserves policy**

The Trustees have reviewed the reserve policy and consider it prudent to keep sufficient reserves, not invested in tangible assets but kept unrestricted, to enable the payment of normal running costs. This has been set at one month's employee costs, plus provisions to ensure compliance costs of the Independent Schools Inspectorate can be met and ongoing maintenance can be carried out. The charity currently has sufficient reserves to cover these eventualities.

##### **Current Building Projects**

We have moved the boundary fence to the correct location along the end of the field, thinned out and tidied the woodland area and begun to develop the front area of the site which has included regrading the front lawns.

#### **FUTURE PLANS**

We anticipate carrying out further improvements in the coming financial year. This includes further development of the front area of the site by widening and re-concreting the paths along the front of the building and continuing the improvements to the lawns. We will also replace the exterior lighting along the back of the school building and will begin fundraising with a view to developing the playground area.

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

##### **Governing document**

The charity is controlled by its governing document, a constitution, and is a Charitable Incorporated Organisation.

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 AUGUST 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are recruited from within the church membership. They are active, reliable members, of reasonably long standing. They are people who clearly demonstrate their understanding and commitment to the vision and values of the church, are deemed to be of good Christian character, and give financially to the work of God in accordance with Biblical beliefs. Furthermore, they are people who demonstrate a competence commensurate with the fulfilment of the responsibilities of Trustees.

New Trustees are proposed by existing Trustees, in consultation with the Church Leadership, which has a veto over the appointment of any Trustee. New Trustees are invited to attend regular Trustees' meetings for an initial minimum period of 6 months, functioning in a probationary capacity, but with full decision-making power. After this probationary period, if approved by the existing Trustees and Church Leadership, they would normally be invited by the existing Trustees to take up the permanent role of a Trustee, with written confirmation of each appointment from the Chairman. After this, there would normally follow a discussion of the specific roles and functions of each new Trustee within the Board.

**Management structure**

Immanuel London is led by its leadership team who provide the spiritual leadership of the church, including responsibility for maintaining the understanding of the Christian faith in accordance with the church's statement of beliefs and providing pastoral care of the church. The Leadership team are responsible for the day-to-day management of the church's various activities under the oversight of the Trustees.

**Induction and training of new trustees**

The formal invitation to become a Trustee 'on probation' would include a copy of the Charity Commissions publication outlining "Responsibilities of Charity Trustees", the latest of which is "The Essential Trustee: What you need to know" (July 2015). Each invitee is invited to spend a day in the Church Office, speaking to our administrative staff and reviewing past minutes and financial documents. Also, these invitees will both observe, and participate in, a number of Trustees' meetings before being formally invited to become a permanent Trustee, usually over a 6-month period. In addition, there is the opportunity for informal mentoring by an existing Trustee and an encouragement to attend external training or conference meetings as required by the Trust.

**Key management personnel remuneration**

The remuneration of key management personnel is set by the trustees, taking into account the responsibility of the role, periodic benchmarking and current levels of inflation. Individuals take no part in discussions involving their own remuneration

**Related parties**

There were no related party transactions during the year.

**Risk management**

The Trustees are continuing to review the risks to which the charity is exposed and systems are being implemented to mitigate those risks where possible. Ongoing risk assessments are performed and acted upon in material risk areas.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1172044

**Principal address**

Havering Grange Centre  
Havering Road  
Romford  
Essex  
RM1 4HR

**Trustees**

L Milton  
S Milton  
L Maxelon

REPORT OF THE TRUSTEES  
for the Year Ended 31 AUGUST 2023

21-Mar-2024

Approved by order of the board of trustees on ..... and signed on its behalf by:



Linda Milton (Mar 21, 2024 16:43 GMT)

.....  
L Milton - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IMMANUEL LONDON

## Independent examiner's report to the trustees of Immanuel London

I report to the charity trustees on my examination of the accounts of Immanuel London (the Trust) for the year ended 31 August 2023.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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
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 Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Maurice Brindley  
Maurice Brindley (Mar 22, 2024 09:57 GMT)

Maurice Brindley BSc FCA

22-Mar-2024

Date: .....



**IMMANUEL LONDON**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	116,270	-	116,270	101,947
<b>Charitable activities</b>					
Education Supplies and Services	5	476,836	-	476,836	417,194
Other trading activities	3	27,648	-	27,648	13,445
Investment income	4	9,182	-	9,182	8,626
<b>Total</b>		<u>629,936</u>	<u>-</u>	<u>629,936</u>	<u>541,212</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	-	-	-	-
<b>Charitable activities</b>					
Ministries Running Costs	7	73,247	-	73,247	68,520
Education Supplies and Services		365,516	-	365,516	363,969
Shared Facilities		113,825	12,234	126,059	107,089
<b>Total</b>		<u>552,588</u>	<u>12,234</u>	<u>564,822</u>	<u>539,578</u>
<b>NET INCOME/(EXPENDITURE)</b>		77,348	(12,234)	65,114	1,634
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		212,630	440,699	653,329	651,695
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>289,978</u>	<u>428,465</u>	<u>718,443</u>	<u>653,329</u>

The notes form part of these financial statements

IMMANUEL LONDON

**BALANCE SHEET**  
**31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	16,552	428,465	445,017	457,893
<b>CURRENT ASSETS</b>					
Stocks	13	4,000	-	4,000	4,000
Debtors	14	14,146	-	14,146	4,825
Cash at bank and in hand		305,406	-	305,406	236,031
		<hr/>	<hr/>	<hr/>	<hr/>
		323,552	-	323,552	244,856
<b>CREDITORS</b>					
Amounts falling due within one year	15	(50,126)	-	(50,126)	(49,420)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		273,426	-	273,426	195,436
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		289,978	428,465	718,443	653,329
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		289,978	428,465	718,443	653,329
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	16				
Unrestricted funds				289,978	212,630
Restricted funds				428,465	440,699
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				718,443	653,329
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 21-Mar-2024..... and were signed on its behalf by:



Linda Milton (Mar 21, 2024 16:43 GMT)

.....  
L Milton - Trustee



Lorraine Maxelon (Mar 21, 2024 16:58 GMT)

.....  
L Maxelon - Trustee

The notes form part of these financial statements

**IMMANUEL LONDON**

**CASH FLOW STATEMENT  
for the Year Ended 31 AUGUST 2023**

	Notes	31.8.23 £	31.8.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	72,780	23,049
Net cash provided by operating activities		<u>72,780</u>	<u>23,049</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,495)	(18,270)
Interest received		90	7
Net cash used in investing activities		<u>(3,405)</u>	<u>(18,263)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>69,375</u>	<u>4,786</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>236,031</u>	<u>231,245</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>305,406</u></u>	<u><u>236,031</u></u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 AUGUST 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.8.23 £	31.8.22 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	65,114	1,634
<b>Adjustments for:</b>		
Depreciation charges	16,372	16,869
Interest received	(90)	(7)
(Increase)/decrease in debtors	(9,321)	3,679
Increase in creditors	705	874
<b>Net cash provided by operations</b>	<u>72,780</u>	<u>23,049</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.9.22 £	Cash flow £	At 31.8.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>236,031</u>	<u>69,375</u>	<u>305,406</u>
	<u>236,031</u>	<u>69,375</u>	<u>305,406</u>
<b>Total</b>	<u>236,031</u>	<u>69,375</u>	<u>305,406</u>

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 AUGUST 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

The financial statements are presented in sterling (£).

**Critical accounting judgements and key sources of estimation uncertainty**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at a rate of 20% per annum on the written down value of furniture and equipment and 5% per annum on improvements to property in order to write them off over their estimated useful lives. Items costing less than £800 are fully written off in the year of purchase. Leasehold property is written off on a straight line basis over the term of the lease.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will 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.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

	31.8.23	31.8.22
	£	£
Gifts	93,294	84,272
Gift aid	22,976	17,675
	<u>116,270</u>	<u>101,947</u>

**3. OTHER TRADING ACTIVITIES**

	31.8.23	31.8.22
	£	£
Miscellaneous Income	<u>27,648</u>	<u>13,445</u>

**4. INVESTMENT INCOME**

	31.8.23	31.8.22
	£	£
Rents received	9,092	8,619
Deposit account interest	90	7
	<u>9,182</u>	<u>8,626</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31.8.23	31.8.22
	Activity	£	£
School Fees	Education Supplies and Services	476,836	417,194

**6. RAISING FUNDS****Other trading activities**

	31.8.23	31.8.22
	£	£
Opening stock	4,000	4,000
Closing stock	(4,000)	(4,000)

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Ministries Running Costs	73,247	-	73,247
Education Supplies and Services	360,370	5,146	365,516
Shared Facilities	125,969	90	126,059
	559,586	5,236	564,822

**8. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Education Supplies and Services	19	5,127	5,146
Shared Facilities	-	90	90
	19	5,217	5,236

Support costs, included in the above, are as follows:

	Education Supplies and Services	Shared Facilities	Total activities	Total activities
	£	£	£	£
Bank charges	19	-	19	-
Accountancy and legal fees	5,127	90	5,217	1,205
	5,146	90	5,236	1,205

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**10. STAFF COSTS**

	31.8.23	31.8.22
	£	£
Wages and salaries	338,112	331,177
Social security costs	19,811	21,697
Other pension costs	6,448	6,651
	<u>364,371</u>	<u>359,525</u>

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

	31.8.23	31.8.22
Immanuel Community	3	3
Immanuel School	11	11
	<u>14</u>	<u>14</u>

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

The charity consider its key management personnel to comprise the trustees and senior management team. Total key personnel trustee remuneration and benefits are £75,244 (2022: £85,840).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	101,947	-	101,947
<b>Charitable activities</b>			
Education Supplies and Services	417,194	-	417,194
Other trading activities	13,445	-	13,445
Investment income	8,626	-	8,626
<b>Total</b>	<u>541,212</u>	<u>-</u>	<u>541,212</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	-	-
<b>Charitable activities</b>			
Ministries Running Costs	68,520	-	68,520
Education Supplies and Services	363,969	-	363,969
Shared Facilities	94,518	12,571	107,089
<b>Total</b>	<u>527,007</u>	<u>12,571</u>	<u>539,578</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	14,205	(12,571)	1,634
<b>Transfers between funds</b>	(18,270)	18,270	-
<b>Net movement in funds</b>	(4,065)	5,699	1,634
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	216,695	435,000	651,695
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>212,630</u>	<u>440,699</u>	<u>653,329</u>

**12. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 September 2022	260,214	244,925	37,631	6,463	549,233
Additions	-	-	3,495	-	3,495
At 31 August 2023	<u>260,214</u>	<u>244,925</u>	<u>41,126</u>	<u>6,463</u>	<u>552,728</u>
<b>DEPRECIATION</b>					
At 1 September 2022	12,160	52,280	22,554	4,346	91,340
Charge for year	2,602	9,632	3,714	423	16,371
At 31 August 2023	<u>14,762</u>	<u>61,912</u>	<u>26,268</u>	<u>4,769</u>	<u>107,711</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>245,452</u>	<u>183,013</u>	<u>14,858</u>	<u>1,694</u>	<u>445,017</u>
At 31 August 2022	<u>248,054</u>	<u>192,645</u>	<u>15,077</u>	<u>2,117</u>	<u>457,893</u>

**13. STOCKS**

	31.8.23 £	31.8.22 £
Stocks	<u>4,000</u>	<u>4,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

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

	31.8.23	31.8.22
	£	£
Trade debtors	6,473	2,552
Other debtors	18	17
Income tax recoverable	7,655	2,256
	<u>14,146</u>	<u>4,825</u>

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

	31.8.23	31.8.22
	£	£
Trade creditors	2	377
Taxation and social security	5,993	6,631
Other creditors	44,131	42,412
	<u>50,126</u>	<u>49,420</u>

**16. MOVEMENT IN FUNDS**

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
<b>Unrestricted funds</b>				
Immanuel Community	105,415	15,367	6,174	126,956
Havering Grange Centre	56,842	(109,621)	110,641	57,862
Catalyst	350	-	-	350
Toddlers	357	-	359	716
Immanuel School	49,666	171,602	(117,174)	104,094
	<u>212,630</u>	<u>77,348</u>	<u>-</u>	<u>289,978</u>
<b>Restricted funds</b>				
Building Fund	248,054	(2,602)	-	245,452
Property Improvement Fund	192,645	(9,632)	-	183,013
	<u>440,699</u>	<u>(12,234)</u>	<u>-</u>	<u>428,465</u>
<b>TOTAL FUNDS</b>	<u>653,329</u>	<u>65,114</u>	<u>-</u>	<u>718,443</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Immanuel Community	88,722	(73,355)	15,367
Havering Grange Centre	9,241	(118,862)	(109,621)
Immanuel School	531,973	(360,371)	171,602
	<u>629,936</u>	<u>(552,588)</u>	<u>77,348</u>
<b>Restricted funds</b>			
Building Fund	-	(2,602)	(2,602)
Property Improvement Fund	-	(9,632)	(9,632)
	<u>-</u>	<u>(12,234)</u>	<u>(12,234)</u>
<b>TOTAL FUNDS</b>	<u><u>629,936</u></u>	<u><u>(564,822)</u></u>	<u><u>65,114</u></u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
Immanuel Community	85,537	11,838	8,040	105,415
Havering Grange Centre	66,637	(82,196)	72,401	56,842
Catalyst	350	-	-	350
Toddlers	96	501	(240)	357
Immanuel School	64,075	84,062	(98,471)	49,666
	<u>216,695</u>	<u>14,205</u>	<u>(18,270)</u>	<u>212,630</u>
<b>Restricted funds</b>				
Building Fund	250,486	(2,432)	-	248,054
Property Improvement Fund	184,514	(10,139)	18,270	192,645
	<u>435,000</u>	<u>(12,571)</u>	<u>18,270</u>	<u>440,699</u>
<b>TOTAL FUNDS</b>	<u><u>651,695</u></u>	<u><u>1,634</u></u>	<u><u>-</u></u>	<u><u>653,329</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Immanuel Community	80,308	(68,470)	11,838
Havering Grange Centre	12,372	(94,568)	(82,196)
Toddlers	792	(291)	501
Immanuel School	447,740	(363,678)	84,062
	<u>541,212</u>	<u>(527,007)</u>	<u>14,205</u>
<b>Restricted funds</b>			
Building Fund	-	(2,432)	(2,432)
Property Improvement Fund	-	(10,139)	(10,139)
	<u>-</u>	<u>(12,571)</u>	<u>(12,571)</u>
<b>TOTAL FUNDS</b>	<u>541,212</u>	<u>(539,578)</u>	<u>1,634</u>

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

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
Immanuel Community	85,537	27,205	14,214	126,956
Havering Grange Centre	66,637	(191,817)	183,042	57,862
Catalyst	350	-	-	350
Toddlers	96	501	119	716
Immanuel School	64,075	255,664	(215,645)	104,094
	<u>216,695</u>	<u>91,553</u>	<u>(18,270)</u>	<u>289,978</u>
<b>Restricted funds</b>				
Building Fund	250,486	(5,034)	-	245,452
Property Improvement Fund	184,514	(19,771)	18,270	183,013
	<u>435,000</u>	<u>(24,805)</u>	<u>18,270</u>	<u>428,465</u>
<b>TOTAL FUNDS</b>	<u>651,695</u>	<u>66,748</u>	<u>-</u>	<u>718,443</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 AUGUST 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Immanuel Community	169,030	(141,825)	27,205
Havering Grange Centre	21,613	(213,430)	(191,817)
Toddlers	792	(291)	501
Immanuel School	979,713	(724,049)	255,664
	<u>1,171,148</u>	<u>(1,079,595)</u>	<u>91,553</u>
<b>Restricted funds</b>			
Building Fund	-	(5,034)	(5,034)
Property Improvement Fund	-	(19,771)	(19,771)
	<u>-</u>	<u>(24,805)</u>	<u>(24,805)</u>
<b>TOTAL FUNDS</b>	<u><u>1,171,148</u></u>	<u><u>(1,104,400)</u></u>	<u><u>66,748</u></u>

The building fund represents the net book value of the Havering Grange Centre.

The property improvements fund represents the value of replacement windows and new boilers for the Havering Grange Centre, which was purchased with a one-off restricted donation.

**17. RELATED PARTY DISCLOSURES**

The aggregate total amount of donations by Trustees to the charity during the year was £11,730.

There were no other related party transactions during the year.

**IMMANUEL LONDON****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	93,294	84,272
Gift aid	22,976	17,675
	<hr/>	<hr/>
	116,270	101,947
<b>Other trading activities</b>		
Miscellaneous Income	27,648	13,445
<b>Investment income</b>		
Rents received	9,092	8,619
Deposit account interest	90	7
	<hr/>	<hr/>
	9,182	8,626
<b>Charitable activities</b>		
School Fees	476,836	417,194
	<hr/>	<hr/>
<b>Total incoming resources</b>	629,936	541,212
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	4,000	4,000
Closing stock	(4,000)	(4,000)
	<hr/>	<hr/>
	-	-
<b>Charitable activities</b>		
Wages	338,112	331,177
Social security	19,811	21,697
Pensions	6,448	6,651
Rates and water	18,881	19,401
Insurance	13,859	13,222
Light and heat	22,768	10,903
Telephone	2,744	2,371
Sundries	144	19
Charitable Gifts	10,387	9,604
Hospitality and events	9,211	7,989
Youth Events	916	1,514
Equipment	12,622	15,002
Repairs & Maintenance	42,902	38,096
Travelling	3,672	2,778
Printing, Postage & Stationary	5,490	3,739
Computer Costs	6,370	4,967
Conferences and Training	1,387	4,633
Educational Expenses	16,859	21,957
Carried forward	532,583	515,720

This page does not form part of the statutory financial statements

**IMMANUEL LONDON****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
<b>Charitable activities</b>		
Brought forward	532,583	515,720
School Trips	7,036	2,186
Bad debts	942	2,351
Licences	2,653	1,247
Long leasehold	2,602	2,432
Improvements to property	9,632	10,139
Fixtures and fittings	3,714	3,769
Motor vehicles	424	529
	<hr/>	<hr/>
	559,586	538,373
 <b>Support costs</b>		
 <b>Finance</b>		
Bank charges	19	-
 <b>Governance costs</b>		
Accountancy and legal fees	5,217	1,205
	<hr/>	<hr/>
Total resources expended	564,822	539,578
	<hr/>	<hr/>
<b>Net income</b>	65,114	1,634
	<hr/>	<hr/>

Immanuel London  
Havering Grange Centre  
Havering Road North  
Romford  
Essex  
RMI 4HR

Brindley Millen Ltd  
Cuba Cottage  
167 Turners Hill  
Cheshunt

EN8 9BH

20 March 2024

Dear Sirs

This representation letter is provided in connection with your independent examination and preparation of the financial statements of Immanuel London for the year ending 31 August 2023 for the purpose of expressing an opinion as to whether the financial statements have been prepared in accordance with the accounting records, and the Companies Act 2006, the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

### **Financial statements**

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement dated 17 March 2020 for preparing financial statements in accordance with the Companies Act 2006, which you have drafted on our behalf which are a materially accurate representation of the financial position of Immanuel London as of 31 August 2023 and of the results of its operations and its cash flows for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.



7. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the independent examination are immaterial both individually and in aggregate to the financial statements as a whole.
8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

### **Information provided**

9. All accounting records and relevant information have been made available to you for the purpose of your independent examination. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain evidence. All other records and related information including minutes of all trustee meetings have been made available to you.
10. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
11. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
12. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
13. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
15. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
16. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
17. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
18. The charitable company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors/trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiner and confirm that so far as we are aware, there is no relevant information needed by you in connection with preparing your independent examination report of which you are unaware. Each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant independent examination information and to establish that you are aware of that information.

Yours faithfully



Linda Milton (Mar 21, 2024 16:43 GMT)

For and on behalf of Immanuel London

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations that you, as trustees, made to us during the course of our examination.



Maurice Brindley (Mar 22, 2024 09:57 GMT)

..... Signed on behalf of Brindley Millen Ltd

Date: 22-Mar-2024












# Immanuel London YE 31 August 2023

Final Audit Report

2024-03-22

Created:	2024-03-21
By:	Maurice Brindley (MWB@brindleyjacob.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0s9Ep5ylyAemPOKBNWjQQGVgeobz8F1c

## "Immanuel London YE 31 August 2023" History

-  Document created by Maurice Brindley (MWB@brindleyjacob.co.uk)  
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2024-03-21 - 15:55:36 GMT
-  Email viewed by Linda Milton (lmilton@immanuel.london)  
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-  Document e-signed by Linda Milton (lmilton@immanuel.london)  
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Signature Date: 2024-03-21 - 16:58:19 GMT - Time Source: server- IP address: 185.240.196.33
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2024-03-22 - 09:57:27 GMT



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