

REGISTERED CHARITY NUMBER: 1172044

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
IMMANUEL LONDON**

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for the Year Ended 31 AUGUST 2024**

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IMMANUEL LONDON

REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 2024

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 2024

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 £627,426 of which £86,878 was from Immanuel London, £10,108 was from Havering Grange Centre and £530,440 from Immanuel School. There was no restricted income in the year.

There was general expenditure of £654,566 of which £83,277 was from Immanuel London, £164,743 was from Havering Grange Centre and £394,793 from Immanuel School. There were restricted depreciation costs of £11,753. The net income and expenditure in the year resulted in an overall deficit totalling £27,141.

The above deficit has left the Net Current Assets with a balance of £261,348. Depreciation against fixed assets was £15,063.

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 further developed 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 have also placed 2 new storage units at the back of the main building. The exterior lighting along the back of the school building has been replaced. We have upgraded the emergency lighting around the site.

FUTURE PLANS

We anticipate carrying out further improvements in the coming financial year. This includes finishing the development of the front area of the site. We also plan to replace all halogen lights with LED lights. There will be further maintenance carried out on the demountable buildings including the recladding of one of them. We will plan and re-route some paths around the site. We will begin to landscape the woodland area. Fundraising will begin 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.

IMMANUEL LONDON

REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2024

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

IMMANUEL LONDON

**REPORT OF THE TRUSTEES
for the Year Ended 31 AUGUST 2024**

05/27/2025

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


Lin Milton (May 27, 2025 18:27 GMT+1)
.....
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 2024.

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 BSc FCA

05/28/2025

Date:

IMMANUEL LONDON

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2024**

		Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	94,631	-	94,631	116,270
Charitable activities	5				
Education Supplies and Services		495,376	-	495,376	476,836
Other trading activities	3	26,633	-	26,633	27,648
Investment income	4	10,786	-	10,786	9,182
Total		<u>627,426</u>	<u>-</u>	<u>627,426</u>	<u>629,936</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	-
Charitable activities	7				
Ministries Running Costs		82,347	-	82,347	73,247
Education Supplies and Services		397,944	-	397,944	365,516
Shared Facilities		162,582	11,754	174,336	126,059
Total		<u>642,873</u>	<u>11,754</u>	<u>654,627</u>	<u>564,822</u>
NET INCOME/(EXPENDITURE)		(15,447)	(11,754)	(27,201)	65,114
RECONCILIATION OF FUNDS					
Total funds brought forward		289,978	428,465	718,443	653,329
TOTAL FUNDS CARRIED FORWARD		<u>274,531</u>	<u>416,711</u>	<u>691,242</u>	<u>718,443</u>

The notes form part of these financial statements

IMMANUEL LONDON

BALANCE SHEET
31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	12	13,242	416,711	429,953	445,015
CURRENT ASSETS					
Stocks	13	4,000	-	4,000	4,000
Debtors	14	3,439	-	3,439	14,146
Cash at bank and in hand		299,777	-	299,777	305,406
		<hr/>	<hr/>	<hr/>	<hr/>
		307,216	-	307,216	323,552
CREDITORS					
Amounts falling due within one year	15	(45,927)	-	(45,927)	(50,124)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		261,289	-	261,289	273,428
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		274,531	416,711	691,242	718,443
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		274,531	416,711	691,242	718,443
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	16				
Unrestricted funds				274,531	289,978
Restricted funds				416,711	428,465
				<hr/>	<hr/>
TOTAL FUNDS				691,242	718,443
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .05/27/2025..... and were signed on its behalf by:

L.M. MILTON

[Lin Milton \(May 27, 2025 18:27 GMT+1\)](#)

L Milton - Trustee

Lorraine Maxelon

[Lorraine Maxelon \(May 27, 2025 19:22 GMT+1\)](#)

L Maxelon - Trustee

IMMANUEL LONDON

**CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2024**

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	(6,679)	72,780
Net cash (used in)/provided by operating activities		(6,679)	72,780
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,495)
Interest received		1,050	90
Net cash provided by/(used in) investing activities		1,050	(3,405)
Change in cash and cash equivalents in the reporting period		(5,629)	69,375
Cash and cash equivalents at the beginning of the reporting period		305,406	236,031
Cash and cash equivalents at the end of the reporting period		299,777	305,406

The notes form part of these financial statements

IMMANUEL LONDON

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 AUGUST 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24	31.8.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(27,201)	65,114
Adjustments for:		
Depreciation charges	15,064	16,372
Interest received	(1,050)	(90)
Decrease/(increase) in debtors	10,705	(9,317)
(Decrease)/increase in creditors	(4,197)	701
	<u>(6,679)</u>	<u>72,780</u>
Net cash (used in)/provided by operations	<u>(6,679)</u>	<u>72,780</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
Net cash			
Cash at bank and in hand	305,406	(5,629)	299,777
	<u>305,406</u>	<u>(5,629)</u>	<u>299,777</u>
Total	<u>305,406</u>	<u>(5,629)</u>	<u>299,777</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 AUGUST 2024

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 2024

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

	31.8.24	31.8.23
	£	£
Gifts	75,343	93,294
Gift aid	19,288	22,976
	<u>94,631</u>	<u>116,270</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Miscellaneous Income	26,633	27,648
	<u>26,633</u>	<u>27,648</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Rents received	9,736	9,092
Deposit account interest	1,050	90
	<u>10,786</u>	<u>9,182</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.24	31.8.23
	Activity	£	£
School Fees	Education Supplies and Services	495,376	476,836
		<u> </u>	<u> </u>

6. RAISING FUNDS**Other trading activities**

	31.8.24	31.8.23
	£	£
Opening stock	4,000	4,000
Closing stock	(4,000)	(4,000)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Ministries Running Costs	82,347	-	82,347
Education Supplies and Services	394,793	3,151	397,944
Shared Facilities	174,336	-	174,336
	<u> </u>	<u> </u>	<u> </u>
	<u>651,476</u>	<u>3,151</u>	<u>654,627</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Education Supplies and Services	3	3,148	3,151
	<u> </u>	<u> </u>	<u> </u>

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

	31.8.24 Education Supplies and Services £	31.8.23 Total activities £
Bank charges	3	19
Accountancy and legal fees	3,148	5,217
	<u> </u>	<u> </u>
	<u>3,151</u>	<u>5,236</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

10. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	356,571	338,112
Social security costs	20,116	19,811
Other pension costs	6,726	6,448
	<u>383,413</u>	<u>364,371</u>

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

	31.8.24	31.8.23
Immanuel Community	3	3
Immanuel School	14	11
	<u>17</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 £75,142 (2023: £75,244).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,270	-	116,270
Charitable activities			
Education Supplies and Services	476,836	-	476,836
Other trading activities	27,648	-	27,648
Investment income	9,182	-	9,182
Total	<u>629,936</u>	<u>-</u>	<u>629,936</u>
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Ministries Running Costs	73,247	-	73,247
Education Supplies and Services	365,516	-	365,516
Shared Facilities	113,825	12,234	126,059
Total	<u>552,588</u>	<u>12,234</u>	<u>564,822</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	77,348	(12,234)	65,114
RECONCILIATION OF FUNDS			
Total funds brought forward	212,630	440,699	653,329
TOTAL FUNDS CARRIED FORWARD	<u>289,978</u>	<u>428,465</u>	<u>718,443</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 September 2023 and 31 August 2024	<u>260,214</u>	<u>244,925</u>	<u>41,126</u>	<u>6,463</u>	<u>552,728</u>
DEPRECIATION					
At 1 September 2023	14,762	61,912	26,268	4,769	107,711
Charge for year	<u>2,603</u>	<u>9,151</u>	<u>2,971</u>	<u>339</u>	<u>15,064</u>
At 31 August 2024	<u>17,365</u>	<u>71,063</u>	<u>29,239</u>	<u>5,108</u>	<u>122,775</u>
NET BOOK VALUE					
At 31 August 2024	<u>242,849</u>	<u>173,862</u>	<u>11,887</u>	<u>1,355</u>	<u>429,953</u>
At 31 August 2023	<u>245,452</u>	<u>183,013</u>	<u>14,858</u>	<u>1,694</u>	<u>445,017</u>

13. STOCKS

	31.8.24 £	31.8.23 £
Stocks	<u>4,000</u>	<u>4,000</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade debtors	(2,285)	6,473
Other debtors	49	18
Income tax recoverable	<u>5,675</u>	<u>7,655</u>
	<u>3,439</u>	<u>14,146</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Taxation and social security	5,425	5,993
Other creditors	40,502	44,131
	<u>45,927</u>	<u>50,124</u>

16. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
Immanuel Community	126,956	3,541	5,603	136,100
Havering Grange Centre	57,862	(154,635)	121,232	24,459
Catalyst	350	-	-	350
Toddlers	716	-	(122)	594
Immanuel School	104,094	135,647	(126,713)	113,028
	<u>289,978</u>	<u>(15,447)</u>	<u>-</u>	<u>274,531</u>
Restricted funds				
Building Fund	245,452	(2,603)	-	242,849
Property Improvement Fund	183,013	(9,151)	-	173,862
	<u>428,465</u>	<u>(11,754)</u>	<u>-</u>	<u>416,711</u>
TOTAL FUNDS	<u>718,443</u>	<u>(27,201)</u>	<u>-</u>	<u>691,242</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Immanuel Community	86,878	(83,337)	3,541
Havering Grange Centre	10,108	(164,743)	(154,635)
Immanuel School	530,440	(394,793)	135,647
	<u>627,426</u>	<u>(642,873)</u>	<u>(15,447)</u>
Restricted funds			
Building Fund	-	(2,603)	(2,603)
Property Improvement Fund	-	(9,151)	(9,151)
	<u>-</u>	<u>(11,754)</u>	<u>(11,754)</u>
TOTAL FUNDS	<u>627,426</u>	<u>(654,627)</u>	<u>(27,201)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>653,329</u>	<u>65,114</u>	<u>-</u>	<u>718,443</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Building Fund	-	(2,602)	(2,602)
Property Improvement Fund	-	(9,632)	(9,632)
	<u>-</u>	<u>(12,234)</u>	<u>(12,234)</u>
TOTAL FUNDS	<u>629,936</u>	<u>(564,822)</u>	<u>65,114</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

16. MOVEMENT IN FUNDS - continued

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

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
Immanuel Community	105,415	18,908	11,777	136,100
Havering Grange Centre	56,842	(264,256)	231,873	24,459
Catalyst	350	-	-	350
Toddlers	357	-	237	594
Immanuel School	49,666	307,249	(243,887)	113,028
	<u>212,630</u>	<u>61,901</u>	<u>-</u>	<u>274,531</u>
Restricted funds				
Building Fund	248,054	(5,205)	-	242,849
Property Improvement Fund	192,645	(18,783)	-	173,862
	<u>440,699</u>	<u>(23,988)</u>	<u>-</u>	<u>416,711</u>
TOTAL FUNDS	<u>653,329</u>	<u>37,913</u>	<u>-</u>	<u>691,242</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Immanuel Community	175,600	(156,692)	18,908
Havering Grange Centre	19,349	(283,605)	(264,256)
Immanuel School	1,062,413	(755,164)	307,249
	<u>1,257,362</u>	<u>(1,195,461)</u>	<u>61,901</u>
Restricted funds			
Building Fund	-	(5,205)	(5,205)
Property Improvement Fund	-	(18,783)	(18,783)
	<u>-</u>	<u>(23,988)</u>	<u>(23,988)</u>
TOTAL FUNDS	<u>1,257,362</u>	<u>(1,219,449)</u>	<u>37,913</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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024**

17. RELATED PARTY DISCLOSURES

The aggregate total amount of donations by Trustees to the charity during the year was £8,270.00.

There were no other related party transactions during the year.

IMMANUEL LONDON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2024**

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	75,343	93,294
Gift aid	19,288	22,976
	<hr/>	<hr/>
	94,631	116,270
Other trading activities		
Miscellaneous Income	26,633	27,648
Investment income		
Rents received	9,736	9,092
Deposit account interest	1,050	90
	<hr/>	<hr/>
	10,786	9,182
Charitable activities		
School Fees	495,376	476,836
	<hr/>	<hr/>
Total incoming resources	627,426	629,936
EXPENDITURE		
Other trading activities		
Opening stock	4,000	4,000
Closing stock	(4,000)	(4,000)
	<hr/>	<hr/>
	-	-
Charitable activities		
Wages	356,571	338,112
Social security	20,116	19,811
Pensions	6,726	6,448
Rates and water	20,743	18,881
Insurance	14,461	13,859
Light and heat	33,920	22,768
Telephone	3,522	2,744
Sundries	67	144
Charitable Gifts	13,648	10,387
Hospitality and events	7,098	9,211
Youth Events	1,388	916
Equipment	21,655	12,622
Repairs & Maintenance	79,802	42,902
Travelling	3,290	3,672
Printing, Postage & Stationary	3,895	5,490
Computer Costs	11,532	6,370
Conferences and Training	4,751	1,387
Educational Expenses	29,506	16,859
Carried forward	632,691	532,583

This page does not form part of the statutory financial statements

IMMANUEL LONDON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2024**

	31.8.24 £	31.8.23 £
Charitable activities		
Brought forward	632,691	532,583
School Trips	-	7,036
Bad debts	822	942
Licences	2,899	2,653
Long leasehold	2,603	2,602
Improvements to property	9,151	9,632
Fixtures and fittings	2,971	3,714
Motor vehicles	339	424
	<hr/>	<hr/>
	651,476	559,586
 Support costs		
Finance		
Bank charges	3	19
 Governance costs		
Accountancy and legal fees	3,148	5,217
	<hr/>	<hr/>
Total resources expended	654,627	564,822
	<hr/>	<hr/>
Net (expenditure)/income	(27,201)	65,114
	<hr/> <hr/>	<hr/> <hr/>