

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

Brindley Millen Ltd
Cuba Cottage
167 Turners Hill
Cheshunt

EN8 9BH

17 March 2026

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 2025 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 2025 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 17, 2026 12:12:23 GMT)

For and on behalf of Immanuel London

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
IMMANUEL LONDON**

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 AUGUST 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

IMMANUEL LONDON

REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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 2025

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, home group and other church related activities. Weekly children's work and youth work is a regular feature of those church activities. Church members share breakfast or lunch together monthly.

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. Food hampers were distributed to needy families. We have also put on a Christmas Feast for the more vulnerable families in our local community. At Christmas we sing Carols around our local estate alongside distributing Christmas food hampers. Immanuel School also sponsors a child living in Ethiopia through the charity, "Stand by Me".

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.

IMMANUEL LONDON

REPORT OF THE TRUSTEES for the Year Ended 31 AUGUST 2025

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.

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.

ACHIEVEMENTS 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 £735,333 of which £139,986 was from Immanuel London, £5,187 was from Havering Grange Centre and £590,160 from Immanuel School. There was no restricted income in the year.

There was general expenditure of £604,810 of which £82,664 was from Immanuel London, £135,905 was from Havering Grange Centre and £386,241 from Immanuel School.. There were restricted depreciation costs of £11,295. The net income and expenditure in the year resulted in an overall surplus totalling £130,523.

The above surplus has left the Net Current Assets with a balance of £405,757. Depreciation against fixed assets was £13,943.

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 replaced all Halogen lighting with LED lighting during this year. Further CCTV has been added around the site. The development of the front area of the site is now complete, front paths have been re-routed around the site and landscaping of the Woodland area is in progress. A new small demountable classroom has been added at the rear of the building and will shortly be in regular use. Fundraising towards the developing of the playground has now begun.

FUTURE PLANS

We anticipate carrying out further improvements in the coming financial year. These will include further maintenance to be carried out on the demountable buildings including the recladding of one of them. The Staff Car park is to be improved with the addition of a soakaway. There will be further fundraising towards 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 2025**

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

IMMANUEL LONDON

**REPORT OF THE TRUSTEES
for the Year Ended 31 AUGUST 2025**

Trustees

L Milton

S Milton

L Maxelon

Approved by order of the board of trustees on **03/17/2026** and signed on its behalf by:

L.M. Milton

Linda Milton (Mar 17, 2026 12:12:23 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 2025.

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

Date:

IMMANUEL LONDON

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2025**

		Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	103,696	-	103,696	94,631
Charitable activities	5				
Education Supplies and Services		541,821	-	541,821	495,376
Other trading activities	3	80,325	-	80,325	26,633
Investment income	4	9,491	-	9,491	10,786
Total		<u>735,333</u>	<u>-</u>	<u>735,333</u>	<u>627,426</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	-
Charitable activities	7				
Ministries Running Costs		82,664	-	82,664	82,347
Education Supplies and Services		386,241	-	386,241	397,944
Shared Facilities		124,610	11,295	135,905	174,336
Total		<u>593,515</u>	<u>11,295</u>	<u>604,810</u>	<u>654,627</u>
NET INCOME/(EXPENDITURE)		141,818	(11,295)	130,523	(27,201)
RECONCILIATION OF FUNDS					
Total funds brought forward		274,531	416,711	691,242	718,443
TOTAL FUNDS CARRIED FORWARD		<u><u>416,349</u></u>	<u><u>405,416</u></u>	<u><u>821,765</u></u>	<u><u>691,242</u></u>

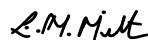
The notes form part of these financial statements

IMMANUEL LONDON

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	12	10,592	405,416	416,008	429,953
CURRENT ASSETS					
Stocks	13	5,000	-	5,000	4,000
Debtors	14	7,626	-	7,626	3,439
Cash at bank and in hand		452,608	-	452,608	299,777
		<u>465,234</u>	<u>-</u>	<u>465,234</u>	<u>307,216</u>
CREDITORS					
Amounts falling due within one year	15	(59,477)	-	(59,477)	(45,927)
NET CURRENT ASSETS		<u>405,757</u>	<u>-</u>	<u>405,757</u>	<u>261,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>416,349</u>	<u>405,416</u>	<u>821,765</u>	<u>691,242</u>
NET ASSETS		<u>416,349</u>	<u>405,416</u>	<u>821,765</u>	<u>691,242</u>
FUNDS	16				
Unrestricted funds				416,349	274,531
Restricted funds				405,416	416,711
TOTAL FUNDS				<u>821,765</u>	<u>691,242</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:



Linda Milton (Mar 17, 2026 12:12:23 GMT)

L Milton - Trustee

.....
L Maxelon - Trustee

IMMANUEL LONDON

**CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2025**

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	151,521	(6,679)
Net cash provided by/(used in) operating activities		151,521	(6,679)
Cash flows from investing activities			
Interest received		1,310	1,050
Net cash provided by investing activities		1,310	1,050
Change in cash and cash equivalents in the reporting period		152,831	(5,629)
Cash and cash equivalents at the beginning of the reporting period		299,777	305,406
Cash and cash equivalents at the end of the reporting period		452,608	299,777

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2025

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

	31.8.25 £	31.8.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	130,523	(27,201)
Adjustments for:		
Depreciation charges	13,943	15,064
Interest received	(1,310)	(1,050)
Increase in stocks	(1,000)	-
(Increase)/decrease in debtors	(4,189)	10,705
Increase/(decrease) in creditors	13,554	(4,197)
Net cash provided by/(used in) operations	<u>151,521</u>	<u>(6,679)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	<u>299,777</u>	<u>152,831</u>	<u>452,608</u>
	<u>299,777</u>	<u>152,831</u>	<u>452,608</u>
Total	<u>299,777</u>	<u>152,831</u>	<u>452,608</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 AUGUST 2025

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

1. ACCOUNTING POLICIES - continued

Taxation

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

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

	31.8.25	31.8.24
	£	£
Gifts	73,463	75,343
Gift aid	30,233	19,288
	<u>103,696</u>	<u>94,631</u>

3. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Miscellaneous Income	<u>80,325</u>	<u>26,633</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

4. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Rents received	8,181	9,736
Deposit account interest	1,310	1,050
	<u>9,491</u>	<u>10,786</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.25	31.8.24
		£	£
School Fees	Education Supplies and Services	541,821	495,376

6. RAISING FUNDS**Other trading activities**

	31.8.25	31.8.24
	£	£
Opening stock	4,000	4,000
Purchases	1,000	-
Closing stock	(5,000)	(4,000)
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Ministries Running Costs	82,664	-	82,664
Education Supplies and Services	383,591	2,650	386,241
Shared Facilities	135,905	-	135,905
	<u>602,160</u>	<u>2,650</u>	<u>604,810</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

8. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Education Supplies and Services	9	2,641	2,650
	<u> </u>	<u> </u>	<u> </u>

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

	31.8.25	31.8.24
	Education	
	Supplies	
	and	Total
	Services	activities
	£	£
Bank charges	9	3
Accountancy and legal fees	2,641	3,148
	<u> </u>	<u> </u>
	2,650	3,151
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

10. STAFF COSTS

The charity consider its key management personnel to comprise the trustees and senior management team. Total key personnel trustee remuneration and benefits are £76,642 (2024: £75,142).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,631	-	94,631
Charitable activities			
Education Supplies and Services	495,376	-	495,376
Other trading activities	26,633	-	26,633
Investment income	10,786	-	10,786
	<u> </u>	<u> </u>	<u> </u>
Total	627,426	-	627,426
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	-	-	-

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Ministries Running Costs	82,347	-	82,347
Education Supplies and Services	397,944	-	397,944
Shared Facilities	162,582	11,754	174,336
Total	<u>642,873</u>	<u>11,754</u>	<u>654,627</u>
NET INCOME/(EXPENDITURE)	(15,447)	(11,754)	(27,201)
RECONCILIATION OF FUNDS			
Total funds brought forward	289,978	428,465	718,443
TOTAL FUNDS CARRIED FORWARD	<u>274,531</u>	<u>416,711</u>	<u>691,242</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 September 2024 and 31 August 2025	<u>260,214</u>	<u>244,925</u>	<u>41,126</u>	<u>6,463</u>	<u>552,728</u>
DEPRECIATION					
At 1 September 2024	17,365	71,063	29,239	5,108	122,775
Charge for year	<u>2,603</u>	<u>8,693</u>	<u>2,378</u>	<u>271</u>	<u>13,945</u>
At 31 August 2025	<u>19,968</u>	<u>79,756</u>	<u>31,617</u>	<u>5,379</u>	<u>136,720</u>
NET BOOK VALUE					
At 31 August 2025	<u>240,246</u>	<u>165,169</u>	<u>9,509</u>	<u>1,084</u>	<u>416,008</u>
At 31 August 2024	<u>242,849</u>	<u>173,862</u>	<u>11,887</u>	<u>1,355</u>	<u>429,953</u>

IMMANUEL LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

13. STOCKS

	31.8.25	31.8.24
	£	£
Stocks	<u>5,000</u>	<u>4,000</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade debtors	7,127	(2,285)
Other debtors	499	49
Income tax recoverable	-	5,675
	<u>7,626</u>	<u>3,439</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Taxation and social security	19,359	5,425
Other creditors	<u>40,118</u>	<u>40,502</u>
	<u>59,477</u>	<u>45,927</u>

16. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
Immanuel Community	136,100	55,082	12,432	203,614
Havering Grange Centre	24,459	(119,500)	127,596	32,555
Catalyst	350	-	-	350
Toddlers	594	-	(450)	144
Immanuel School	<u>113,028</u>	<u>206,236</u>	<u>(139,578)</u>	<u>179,686</u>
	274,531	141,818	-	416,349
Restricted funds				
Building Fund	242,849	(2,602)	-	240,247
Property Improvement Fund	<u>173,862</u>	<u>(8,693)</u>	<u>-</u>	<u>165,169</u>
	416,711	(11,295)	-	405,416
TOTAL FUNDS	<u>691,242</u>	<u>130,523</u>	<u>-</u>	<u>821,765</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Immanuel Community	141,137	(86,055)	55,082
Havering Grange Centre	13,529	(133,029)	(119,500)
Immanuel School	580,667	(374,431)	206,236
	<u>735,333</u>	<u>(593,515)</u>	<u>141,818</u>
Restricted funds			
Building Fund	-	(2,602)	(2,602)
Property Improvement Fund	-	(8,693)	(8,693)
	<u>-</u>	<u>(11,295)</u>	<u>(11,295)</u>
TOTAL FUNDS	<u>735,333</u>	<u>(604,810)</u>	<u>130,523</u>

Comparatives for 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>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

16. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
Immanuel Community	126,956	58,623	18,035	203,614
Havering Grange Centre	57,862	(274,135)	248,828	32,555
Catalyst	350	-	-	350
Toddlers	716	-	(572)	144
Immanuel School	104,094	341,883	(266,291)	179,686
	<u>289,978</u>	<u>126,371</u>	<u>-</u>	<u>416,349</u>
Restricted funds				
Building Fund	245,452	(5,205)	-	240,247
Property Improvement Fund	183,013	(17,844)	-	165,169
	<u>428,465</u>	<u>(23,049)</u>	<u>-</u>	<u>405,416</u>
TOTAL FUNDS	<u>718,443</u>	<u>103,322</u>	<u>-</u>	<u>821,765</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2025

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 £
Unrestricted funds			
Immanuel Community	228,015	(169,392)	58,623
Havering Grange Centre	23,637	(297,772)	(274,135)
Immanuel School	1,111,107	(769,224)	341,883
	<u>1,362,759</u>	<u>(1,236,388)</u>	<u>126,371</u>
Restricted funds			
Building Fund	-	(5,205)	(5,205)
Property Improvement Fund	-	(17,844)	(17,844)
	<u>-</u>	<u>(23,049)</u>	<u>(23,049)</u>
TOTAL FUNDS	<u><u>1,362,759</u></u>	<u><u>(1,259,437)</u></u>	<u><u>103,322</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 and related parties to the charity during the year was £8,940.

IMMANUEL LONDON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2025**

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	73,463	75,343
Gift aid	30,233	19,288
	<hr/>	<hr/>
	103,696	94,631
Other trading activities		
Miscellaneous Income	80,325	26,633
Investment income		
Rents received	8,181	9,736
Deposit account interest	1,310	1,050
	<hr/>	<hr/>
	9,491	10,786
Charitable activities		
School Fees	541,821	495,376
	<hr/>	<hr/>
Total incoming resources	735,333	627,426
EXPENDITURE		
Other trading activities		
Opening stock	4,000	4,000
Purchases	1,000	-
Closing stock	(5,000)	(4,000)
	<hr/>	<hr/>
	-	-
Charitable activities		
Wages	341,371	356,571
Social security	29,569	20,116
Pensions	6,369	6,726
Rates and water	15,664	20,743
Insurance	14,729	14,461
Light and heat	26,322	33,920
Telephone	3,687	3,522
Sundries	-	67
Charitable Gifts	20,806	13,648
Hospitality and events	8,039	7,098
Youth Events	865	1,388
Equipment	11,811	21,655
Carried forward	479,232	499,915

This page does not form part of the statutory financial statements

IMMANUEL LONDON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 AUGUST 2025**

	31.8.25 £	31.8.24 £
Charitable activities		
Brought forward	479,232	499,915
Repairs & Maintenance	48,595	79,802
Travelling	4,432	3,290
Printing, Postage & Stationary	10,043	3,895
Computer Costs	9,758	11,532
Conferences and Training	1,199	4,751
Educational Expenses	31,147	29,506
Bad debts	48	822
Licences	3,763	2,899
Long leasehold	2,602	2,603
Improvements to property	8,693	9,151
Fixtures and fittings	2,377	2,971
Motor vehicles	271	339
	<hr/>	<hr/>
	602,160	651,476
 Support costs		
 Finance		
Bank charges	9	3
 Governance costs		
Accountancy and legal fees	2,641	3,148
	<hr/>	<hr/>
Total resources expended	604,810	654,627
	<hr/>	<hr/>
Net income/(expenditure)	130,523	(27,201)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements