

EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)
(Charitable Incorporated Organisation)

FINANCIAL STATEMENTS
for the year ended
31 December 2022

Registered Charity No:

1183070

**EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)**

**FINANCIAL STATEMENTS
for the year ended
31 December 2022**

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EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)

REPORT OF THE TRUSTEES
for the year ended
31 December 2022

The trustees present their report together with the financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11, and comply with the trust deed, applicable law and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Legal status

The church was granted registered charity status on 17 July 2007. Until 30 June 2019, its operations were governed by its trust deed adopted on 31 May 2007 (as amended on 5 December 2013). Its registered number was 1120103. On 1 July 2019 all assets and liabilities of the Church as previously constituted were transferred at book value to a Charitable Incorporated Organisation (CIO) registered on 23 April 2019 under registered number 1183070.

Change of name

On 22 November 2022 the church changed its name to Emmanuel City Church.

Trustees and leadership team

The following trustees served during the period and up to the date of this report:

Senior Pastor:	Reverend Yuen Kwan Sung (Chairman, retired 16 January 2022)
Chairman:	Chan Kwai Fong (Chairman from 16 January 2022, reappointed 23 April 2023)
Treasurer:	Mun Yee Yau
Secretary:	Jimmy Hon Chung Kan (re-appointed 23 April 2022)
Trustee:	Fuk Keung Kong

The leadership team members are:

Reverend Yuen Kwan Sung (Senior Pastor)
Pastor Jonathan Yan Wing Sung
Pastor Chee Keung Cheong
Pastor Pui Yee Fong
Deacon Yau Leung Hung
Deaconess Chan Yuet Yee
Deaconess Choi Lin Tsen

Registered address, church office, and Sunday worship venue

Centenary Hall, Cottington Street, Kennington, London, SE11 4RZ (from 17 July 2022)

Independent Examiner of accounts

Andrew J Geary, Geary Partnership, Chartered Accountants, 159A Chase Side, Enfield, Middlesex, EN2 0PW

Bankers

Barclays Bank plc, 2 Victoria Street, Westminster, London, SW1H 0ND
HSBC Bank plc, 28 Borough High Street, Southwark, London, SE1 1YB

EMMANUEL CITY CHURCH
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REPORT OF THE TRUSTEES, continued
for the year ended
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The church is a registered charity. Until 30 June 2019, its operations were governed by its trust deed adopted on 31 May 2007 (as amended on 5 December 2013). Its registered number was 1120103. Since 1 July 2019 the church has operated as a Charitable Incorporated Organisation under a constitution approved on 23 April 2019. Its registered number is 1183070. On 1 July 2019 all assets, liabilities and activities of the church were transferred to the Charitable Incorporated Organisation.

The trustees are responsible for the management and administration of the church's property and funds.

The trustees of the church are appointed by the spiritual leadership team. The term of office of every trustee other than the Senior Pastor of the church is three years and they may be re-appointed for further terms of office.

The trustee team sets and reviews staff salaries.

The trustee team holds regular meetings throughout the year to review all aspects of the church's activities.

The trustee team is aware of its responsibilities for risk assessments and is developing procedures for evaluating the risks associated with the church operating plan activities, and also reviewing annually all insurances and general safety, as well as the terms and conditions of employment of staff. The intention is to develop a comprehensive risk assessment policy which will ensure that all important risks are evaluated so that appropriate action can be taken to mitigate these risks where necessary. The trustee team has established procedures for safeguarding. All trustees and staff are required to be DBS (CRB) checked. The trustee team has also established procedures for General Data Protection Regulation (GDPR). The trustee team also follows the guidelines in respect of the current situation regarding COVID-19 health and safety issues.

The staff team and church leaders meet regularly for prayer and implementation of the vision of the church.

The spiritual leadership team consists of the Senior Pastor, deaconess, and pastors of the church. The Senior Pastor is the chairman of the spiritual leadership team. Together they set the vision, values and direction of the church. The Senior Pastor and his staff team are responsible for the day-to-day operations of the church.

Potential trustees will undergo training and will be initially invited to be an observer in the trustee meeting as part of their training. The spiritual leadership team will decide his or her suitability to serve in the trustee team.

New trustees are provided with a trustee welcome pack with information of the church and the trustee role in relation to governance and their responsibilities under charity law.

The church employed three full time staff in the second half of the year. The staff team is headed by the Senior Pastor. The Senior Pastor and his pastoral team provide pastoral care, visitation, preaching, teaching and training to the church members.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Church are:

- to advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit;

**EMMANUEL CITY CHURCH
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**REPORT OF THE TRUSTEES, continued
for the year ended
31 December 2022**

OBJECTIVES AND ACTIVITIES, continued

Objectives, continued

- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust in such a way and in such part of the United Kingdom or the world as the trustees from time to time may think fit.

Principal activity

The principal activity of the church is to share the Christian faith for the benefit of the public. Church services are held at Centenary Hall, Cottington Street, Kennington, London, SE11 4RZ.

Vision statement

Emmanuel Chinese Church is an apostolic, cell-based church, committed to obeying the Great Commandment and to fulfilling the Great Commission by motivating, equipping and empowering every member to be an effective minister of Jesus Christ.

Statement on public benefit

In deciding what activities the church should undertake during the year, the trustees have paid due regard to The Charity Commission's guidance on public benefit. The trustees consider that the objects for which the church was registered as a charity, and the activities during the year as described below, are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Community

To achieve our objectives, the church in Centenary Hall, Cottington Street, London, SE11 4RZ is open to the general public from Tuesday to Friday from 11am to 4pm as a walk-in centre. The church provides a place for people to receive prayer, and general help.

Our church also networks with local church pastors. Our pastor meets regularly once a month with other pastors in the Westminster area for fellowship and prayer together.

Church

The church carries out its activities in furtherance of its objects in the English, Cantonese and Mandarin languages. Since its inception the church has been called the "Emmanuel Chinese Church". The members and congregation of the church embrace the vision of being a multicultural church which encourages people of all nationalities to participate in the church. The members believe that calling the church "Emmanuel Chinese Church" discourages people who are not Chinese from joining the church. Therefore the members, in consultation with the congregation, have decided it is in the best interests of the church to change the name to "Emmanuel City Church". The change of name was approved by the Charity Commission on 22 November 2022.

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REPORT OF THE TRUSTEES, continued
for the year ended
31 December 2022

ACHIEVEMENTS AND PERFORMANCE, continued

Church, continued

The church together with the Senior Pastor set out the vision and direction of the church for the year 2022 and emphasised the importance of seeking God in prayer. The church organised the first week of the month for fasting and prayer until the end of the year.

The church acquired a church building in Kennington in 2020 and the refurbishment work began in September 2021 and completed in July 2022.

The church then moved from Gerrard Street, China Town to Centenary Hall, Cotington Street, Kennington in July 2022. We held our first church service at our new address on 17 July 2022, when all three congregations combined for its first opening dedication service.

A new pastoral staff Reverend Cheong joined the staff team in July 2022.

The church Sunday service, prayer meetings, Bible teaching classes and all other meetings are held in the church building. Our regular Sunday service (three congregations) attracts 150 people every Sunday.

Healing services are conducted once every two months. Church members invite their family and friends to come to the church for healing. Signs and wonders often happen during the healing services and people are experiencing God in an extraordinary way.

The pastors have been teaching various topics from the Bible to help the church to grow spiritually. In the second half of the year, the Pastor taught a course on spiritual formation.

The church organised prayer meetings every first Friday of the month from 7pm to 8pm.

Easter Good Friday meditation was held on 15 April 2022, where all three congregations came together to seek God and meditate on the cross of Jesus and the pattern of heaven. A total of 58 people attended the meeting.

We have between 35-40 volunteers involved in running the church, Sunday service, prayer meeting, cell group meeting, worship ministry, prayer ministry, visitation ministry, and caring for newcomers ministry.

12 people have come to faith in the year 2022. The church conducted two church members' family funeral services in 2022, and we had two weddings in 2022. The Pastor conducted a baptism service at one of the church member's home.

The children church started in September 2022. We have 12 people helping at the children's Sunday school.

Training leaders

The Senior Pastor mentors key leaders regularly as well as providing leadership courses. Key leaders are invited to attend the weekly Tuesday leader meeting in the church.

The church organised a leadership camp in August 2022. 31 people attended the camp.

The church also organised a health and safety training in November 2023 and had 13 people attend the training.

Training new Christians

Training new believers to become mature in faith, the church conducts various Bible courses to help these new Christians to grow and mature in faith. The church ran a regular Bible course throughout the year.

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**REPORT OF THE TRUSTEES, continued
for the year ended
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ACHIEVEMENTS AND PERFORMANCE, continued

Cell (Connect) groups

We changed the “cell group” name to “connect group”. Connect groups meet at members’ homes every week. All connect groups are involved in evangelism and helping new Christians to grow in their faith. Connect groups exist to allow church members to develop deeper relationships with one another and get connected into a family where they can grow together. Connect groups are essential for a church to grow in maturity and in number.

Special events

Christmas time is always a good opportunity to reach out to people. The English, Cantonese and Mandarin congregations came together and celebrated the Christmas event at Tower Hotel in Tower Bridge and 240 people attended the celebration.

Future plans

We plan to continue to reach out to the local community.

The church plans to grow more leaders as the church continues to grow.

We plan to increase our regular Sunday service worshippers and to see an increase in the number of people establishing a personal relationship with our Lord Jesus Christ.

FINANCIAL REVIEW

Financial overview

The results for the year are set out in the accounts which follow this report.

The church had a net surplus for the year of £163,299 (year ended 31 December 2021 - £344,655). At 31 December 2022, unrestricted funds totalled £2,880,235 (31 Dec 2021 - £2,620,593); restricted funds totalled £22,941 (31 Dec 2021 - £119,284). The principal sources of income and related expenditure are shown in the Statement of Financial Activities.

Reserves policy

The policy of the trustees is to maintain sufficient liquid reserves to finance ongoing commitments such as rent and salaries, and to build sufficient reserves to enable the future development and expansion of the ministries of the church.

**EMMANUEL CITY CHURCH
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**REPORT OF THE TRUSTEES, continued
for the year ended
31 December 2022**

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its incoming resources and application of resources for that year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities Statement of Recommended Practice, 'Accounting and Reporting by Charities';
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church, and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the church trust deed. The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Independent Examiner

A resolution to reappoint Andrew Geary of Geary Partnership as independent examiner of Emmanuel Chinese Church will be put to the board of trustees.

Approved by the Board of Trustees and signed on their behalf by:



Chan Kwai Fong
Chairman of the Board of trustees

Date:

25/06/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)**

I report on the accounts of Emmanuel City Church for the year ended 31 December 2022, which are set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

The church's Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in respect of the church in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Andrew Geary
Chartered Accountant

Geary Partnership
Chartered Accountants
159a Chase Side
Enfield
EN2 0PW

Date: 27 June 2023

EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended
31 December 2022

	Unrestricted funds £	Restricted funds £	Total funds Year ended 31 Dec 2022 £	Total funds Year ended 31 Dec 2021 £
INCOME AND EXPENDITURE				
Income from:				
Donations and Legacies:				
Tithes and other offerings	412,308	3,475	415,783	528,280
Investments:				
Bank interest receivable	284	-	284	53
Grants receivable	-	-	-	26,909
Other	12,070	-	12,070	555
Total Income	424,662	3,475	428,137	555,797
Expenditure on:				
Charitable Activities (note 2)	(256,618)	(8,220)	(264,838)	(211,142)
Total Expenditure	(256,618)	(8,220)	(264,838)	(211,142)
Net Income	168,044	(4,745)	163,299	344,655
Transfers between Funds	91,598	(91,598)	-	-
Net Movement in Funds	259,642	(96,343)	163,299	344,655
RECONCILIATION OF FUNDS				
Net Movement in Funds, as shown above	259,642	(96,343)	163,299	344,655
Total Funds brought forward at 01 January 2022	2,620,593	119,284	2,739,877	2,395,222
Total Funds carried forward at 31 December 2022	2,880,235	22,941	2,903,176	2,739,877

EMMANUEL CITY CHURCH
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BALANCE SHEET
at 31 December 2022

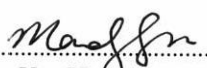
	31 Dec 2022	31 Dec 2021
	£	£
Fixed assets		
Tangible Fixed Assets (note 3)	2,602,231	1,879,502
Current assets		
Stocks	1,000	1,000
Debtors (note 4)	17,977	16,989
Cash at Bank and in Hand	309,894	890,323
	-----	-----
	328,871	908,312
Creditors: amounts falling due within one year		
Creditors and Accrued Expenditure (note 5)	(27,926)	(47,937)
	-----	-----
Net current assets	300,945	860,375
	-----	-----
Net assets	2,903,176	2,739,877
	-----	-----
Funds		
General Fund	2,880,235	2,620,593
Restricted Funds (note 6)	22,941	119,284
	-----	-----
	2,903,176	2,739,877
	-----	-----

Approved by the Board of Trustees on 25 June 2023 and signed on their behalf by:



.....

Chan Kwai Fong
Trustee



.....

Mun Yee Yau
Trustee

EMMANUEL CITY CHURCH
(formerly EMMANUEL CHINESE CHURCH)

NOTES TO THE ACCOUNTS
for the year ended
31 December 2022

1. Accounting Policies

a). Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with 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 (FRS 102) (effective 1 January 2019).

b). Income recognition

Tithes and offerings are accounted for when received by the church. Other income is accounted for on an accruals basis as far as it is prudent to do so.

c). Recognition of expenditure and liabilities

Expenditure is recognised in the Statement of Financial Activities as it is incurred. Expenses incurred wholly in pursuance of the church's charitable activities, including salaries of pastoral staff, are classified as resources expended on Charitable Activities. Expenses incurred in meeting the ongoing requirements of statute and the church's constitution are classified as Governance Costs. Other management and administration costs are classified as Other Resources Expended.

Accrued expenditure has been taken up in the accounts at the financial year end.

d). Fixed assets, depreciation, and amortisation

Fixed assets are stated at cost less accumulated depreciation or amortisation.

Depreciation and amortisation is provided at the following annual rates, calculated to reduce the book value of the assets concerned to estimated residual value over their useful working lives:

Freehold premises – 2% on cost

Leasehold improvements – 10% on cost (over the period of the lease)

Fixtures, fittings and equipment - 25% on cost

e). Stocks

Stocks consist of books held for resale and are valued at the lower of cost and net realisable value.

f). Pension contributions

The church makes regular contributions towards the personal pension plans of certain employees in compliance with the workplace pension regulations. Contributions are charged to staff costs as incurred. There were no outstanding contributions at the balance sheet date.

g). Taxation

As a registered charity, the church is generally exempt from income tax and capital gains tax, but not from value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

EMMANUEL CITY CHURCH
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NOTES TO THE ACCOUNTS, continued
for the year ended
31 December 2022

1. Accounting Policies, continued

h). Funds structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are three restricted funds: the Development Fund, the Mission and Relief Fund, and the Theology Fund, set aside for the purposes described in note 6 to the accounts.

2. Expenditure on Charitable Activities

	Unrestricted funds £	Total Restricted funds £	Total funds Year ended 31 Dec 2022 £	Total funds Year ended 31 Dec 2021 £
a. Direct expenditure				
Mission and relief	-	4,230	4,230	1,500
Pastoral staff costs	109,602	-	109,602	103,271
Rent and rates and hire of halls	39,442	-	39,442	47,192
Events and other activities	11,427	-	11,427	250
Gifts and honoraria	1,450	-	1,450	1,050
Training and resources	593	3,990	4,583	4,440
	162,514	8,220	170,734	157,703
b. Support costs				
Establishment overheads	11,670	-	11,670	4,065
Establishment staff costs	1,400	-	1,400	-
Other overheads	6,493	-	6,493	1,577
Depreciation and amortisation	72,541	-	72,541	45,877
	92,104	-	92,104	51,519
c. Governance Costs				
Accountancy fees	2,000	-	2,000	1,920
	2,000	-	2,000	1,920
Total	256,618	8,220	264,838	211,142

EMMANUEL CITY CHURCH
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NOTES TO THE ACCOUNTS, continued
for the year ended
31 December 2022

2. Expenditure on Charitable Activities, continued

	Year ended 31 Dec 2022	Year ended 31 Dec 2021
Staff		
The average number of employees during the year was:		
Management and administration of the Charity	3	2
	----	----
Number of staff for whom retirement benefits are accruing under money purchase pension schemes	3	2
	----	----
Staff Costs	£	£
Staff salaries	100,399	86,283
Employer's NI contributions	2,109	8,964
Pension contributions	8,494	8,024
	-----	-----
	111,002	103,271
	-----	-----

No employees earned £60,000 p.a. or more.

3. Tangible Fixed Assets

	Freehold premises £	Leasehold improvements £	Fixtures fittings and equipment £	Total £
Cost or valuation				
Balance at 01.01.2022	1,934,703	50,846	42,641	2,028,190
Additions	739,837	-	55,433	795,270
	-----	-----	-----	-----
Balance at 31.12.2022	2,674,540	50,846	98,074	2,823,460
	-----	-----	-----	-----
Depreciation				
Balance at 01.01.2022	60,617	45,765	42,306	148,688
Charge for the year	53,490	5,081	13,970	72,541
	-----	-----	-----	-----
Balance at 31.12.2022	114,107	50,846	56,276	221,229
	-----	-----	-----	-----
Net Book Value at 31.12.2022	2,560,433	-	41,798	2,602,231
	-----	-----	-----	-----
Net Book Value at 31.12.2021	1,874,086	5,081	335	1,879,502
	-----	-----	-----	-----

4. Debtors

	31 Dec 2022 £	31 Dec 2021 £
Gift Aid tax rebate receivable	10,266	16,268
Other debtors, prepayments and accrued income	7,711	721
	-----	-----
	17,977	16,989
	-----	-----

EMMANUEL CITY CHURCH
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NOTES TO THE ACCOUNTS, continued
for the year ended
31 December 2022

5. Creditors: amounts falling due within one year

	31 Dec 2022	31 Dec 2021
	£	£
Accruals and deferred income	15,615	41,785
Taxation and social security	8,190	6,098
Other creditors	4,121	54
	-----	-----
	27,926	47,937
	-----	-----

6. Restricted Funds

	Development Fund £	Mission And Relief Fund £	Theology Fund £	Total Restricted Funds £
Balance at 01.01.2022	95,588	23,696	-	119,284
Incoming resources	-	3,475	-	3,475
Outgoing resources	-	(4,230)	(3,990)	(8,220)
Transfers (to)/from unrestricted funds	(95,588)	-	3,990	(91,598)
	-----	-----	-----	-----
Balance at 31.12.2022	-	22,941	-	22,941
	-----	-----	-----	-----

The Development Fund exists to provide for the future development of the church. It can be used for purchase and improvement of a building, training centre or worship places.

The Mission and Relief Fund exists to provide funds for missionary activities and disaster and poverty relief.

The Theology Fund exists to provide funds for the training and support of spiritual leaders at Bible colleges and elsewhere.

7. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	2,602,231	-	2,602,231
Cash at bank and in hand	286,953	22,941	309,894
Other net current assets/(liabilities)	(8,949)	-	(8,949)
	-----	-----	-----
	2,880,235	22,941	2,903,176
	-----	-----	-----

EMMANUEL CITY CHURCH
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NOTES TO THE ACCOUNTS, continued
for the year ended
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8. Transactions involving trustees and connected persons

1. During the year ended 31 December 2022, Rev Y K Sung, a former trustee, received remuneration including pension in the sum of £42,334 (2021 - £40,060) in his capacity as Senior Pastor.
2. During the year ended 31 December 2022, Mr J Sung, son of the former trustee Rev Y K Sung, received remuneration including pension of £41,088 (2021 - £38,010) as an employee of the church, and undertook Bible School studies at a cost to the church of £3,990 (2021 - £4,440).