

Registered number: 1187107

Emmanuel Church Northstowe

Annual Report and Accounts
For the year ended 31st August 2021



EMMANUEL CHURCH NORTHSTOWE

CHARITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	JF Monteiro JM Cardwell AK White Hector Christopher Sindano David Runciman
Charity Registration Number	1187107
Principal Address	45 Eaton Way Longstanton Cambridge CB24 3ET
Independent examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank - Business Business Customer Services PO Box 250 Skelmersdale WN8 6WT
Governing Document Details	CIO – Association constitution registered 20 Dec 2019

EMMANUEL CHURCH NORTHSTOWE

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EMMANUEL CHURCH NORTHSTOWE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2021
Emmanuel Church Northstowe
Trustees Annual Report 2021
Report of the Trustees

The Trustees present their report and the accounts for Emmanuel Church Northstowe (Emmanuel) for the full year ended 31 August 2021. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts, and comply with Emmanuel's governing document (its Constitution), the Charities Act 2011 and the document 'Accounting and Reporting by Charities: Statement of Recommended Practice', which guides charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)

Statement of Trustees' Responsibilities

The Trustees are required to prepare accounts for each financial year giving a true and fair view of the state of affairs of Emmanuel and of its surplus or deficit for that year. In preparing accounts, the Trustees should: (i) Select suitable accounting policies and apply them consistently. (ii) Make judgements and estimates that are reasonable and prudent. (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that Emmanuel will continue to meet its objectives. The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, Emmanuel's financial position and to enable them to ensure that the accounts comply with charity law and Emmanuel's Constitution. 2 The Trustees are also responsible for safeguarding Emmanuel's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and Activities

This section explains how Emmanuel Church Northstowe aims to fulfil its legal purposes by, first, setting out its principal object, and our priorities in our vision statement and mission statement, and then by summarising the activities we have undertaken during the reporting period (Septmeber 2020-August 2021) in pursuit of those objects and priorities. This section also summarises the Trustees' plans for the future, our giving to other organisations, our reliance on volunteers for much of our work, and the significant 'public benefit' of Emmanuel and its activities. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission

The **principal object** of the Church is the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Northstowe, Cambridgeshire and the surrounding neighbourhood.

Our **vision statement** is that: We long for everyone in Northstowe and the surrounding villages to know Jesus in all his grace and truth as they: hear the good news about Jesus; see the difference Jesus makes in individuals and communities; and are invited to receive Jesus' forgiveness and join Jesus' family.

Our **mission statement** is that: We aim to display the glory of Jesus by being a community that: enjoys Jesus' grace and truth; grows in Jesus' grace and truth; and shares Jesus' grace and truth.

Public Benefit In preparing this report, the Trustees remain entirely satisfied that Emmanuel continues to operate within the Charity Commission's guidance on public benefit as it relates to Emmanuel's objects.

Achievements and Performance

Surviving Covid as an independent charity

This is the first full year of Emmanuel Church Northstowe existing as a separate charity. A major feature of the year was the restrictions around Covid; the provision of online services and the careful steps towards more normal gathering.

Enjoying Jesus' grace and truth

Maintenance of public worship despite Covid-19 lockdowns

Our Sunday worship service is the main gathering of the church each week. It helps encourage and support Christians in faith and life, and is always open and welcoming to people who wish to explore the message of Jesus.

Following lockdown, we quickly adapted to online meetings using Zoom, which were also LiveStreamed on Facebook. We had a 10:30am all age service for 40mins, including singing. We also began an evening service to give time for a sermon for adults. After the services people were put in breakout rooms to chat and pray together. This move online enabled us to provide fellowship and joint worship throughout the year, and has also meant we were able to serve some Christians living in the villages whose churches have not been able to move online. There were typically 60-80 people present in the zoom morning service, and 30-40 present in the zoom evening service, as well as some people watching the LiveStream or catching up later through our YouTube channel.

When allowed we cautiously restarted in person services, initially for the evening services, then from June 2021 for the morning services, when we stopped the evening service. The Sunday service has returned to 10:30-12noon, starting with 30 minutes of all age singing and prayer, followed by under 11s going off to their Bible groups and teens and adults listening to a sermon explaining the Bible. After the service refreshments are served. Typical Sunday attendance was about 65 people (all ages) in the last 3 months of the reporting period.

Children's and Youth Work

We run 3 Sunday School groups for 4-11yr olds to learn about Jesus from the Bible. These groups run alongside the main service when we met in person, and ran before and after the morning service when we were online. There are about 35 children connected to these groups and the creche (which has not run online).

In autumn 2020, we ran an outdoors toddler group to provide space for parents and young children to meet while indoor toddler groups were not running.

A youth group for 11-14yr olds running fortnightly 5-7pm Sundays restarted, and had 3-5 young people attending.

Growing in Jesus' grace and truth

Homegroups and other support

Homegroups are where church members are able to share what is going on in life, get encouragement, support and advice, and pray together. Homegroups moved online in lockdown (minus the meals) to continue providing support and encouragement for people, and especially those who suffered from anxiety, loneliness, depression, parenting challenges, bereavement and financial stress. They were moving, at different speeds, back to in person over the summer.

Sharing Jesus' grace and truth

Involvement in local community activities

As a result of the Covid-19 pandemic and the attendant lockdown and other restrictions, almost all community activities in Northstowe stopped. Emmanuel Church members have been active on the local volunteer help list.

Helping people in need

Our hardship fund has helped people in church facing temporary financial difficulty due to the Covid crisis, and also CAP clients, including helping with bankruptcy fees.

Helping people to hear and explore the Christian message

Our Sunday services have been more accessible to some as they are online, and we have had a number of visitors In September 2020 we ran an online Christianity Explored Course. January-April we ran Friday evening "Conversations" online to talk about life experiences and how faith impacts that.

Almost all Emmanuel's activities are open to all, including those for children and young people. In particular, services and other outreach events are open to the public to come in at any time, free of charge.

Giving to other organisations

During this period Emmanuel has been able to bless other organisations including:

Pathfinder School (Laptops during lockdown), GenR8, Home for Good, Jimmy's Cambridge, Romsey Mill, Cornerstone, Africa Inland Mission, Compassion and Arab World Ministries, New Life Church, and SIM International. We also took a special gift day which raised £16,691, which was split between CAP UK, New Life Church Middlesbrough, and SIM International

Trustees' review of our main activities

In summary, the Trustees praise God for the work He has given us and equipped us to do, and for the many ways we see that work bearing fruit. We remain satisfied that Emmanuel's activities remain appropriate and productive in the furthering of its purposes. Each of these activities is carried out in pursuance of the priorities set out in our Vision Statement and the Trustees consider good progress continues to be made in that regard.

Most of this work is on-going – very little of it is ever 'finished' and we continue to see new people moving into Northstowe, Christians looking for a local church, people exploring the Christian faith. We rejoice that God continues to work through Emmanuel Church Northstowe in the lives of so many people.

Membership

Our membership at the start of the reporting period was 44. Four members moved away. Three people became members, giving us a membership of 43 at the end of August 2021.

Staffing

The church currently has one staff member, our staff elder (pastor/ minister of religion), and pays for one day per week of CAP worker time from Grace Church Cambridge.

Volunteers

Like most churches, Emmanuel is heavily dependent on volunteers to carry out our activities. Homegroup leaders, musicians, refreshment servers, Sunday School teachers, Deacons, Trustees/Elders, etc. are, apart from our staff elder, all volunteers. We encourage all our Members to get involved in areas of church life where they feel gifted and equipped – and most do, some in multiple areas of church life. As a church, we see it as a key element of membership to use one's God-given gifts and skills, time and resources for the building up of one another.

Engagement with other charitable organisations

Several Emmanuel Members are involved as staff members, volunteers or trustees of other Christian organisations. Josh Monteiro (Staff elder) is seconded one day a week to run the EAGP's training course. Alan White (elder) is employed by Romsey Mill as a fundraiser. Volunteers help with GenR8 (a local Christian schools work among others. We are committed to supporting people being trained for Christian ministry.

Fundraising

Emmanuel does not engage in any material fundraising activities to support its operations, other than to encourage Members to prayerfully consider financial support of the church as a part of broader Christian discipleship.

Looking ahead

We are grateful to be returning to more normal after the challenges of Covid. We hope to grow as we serve Christians in Northstowe looking for a local church, and have more freedom to put on events serving the community and get involved in other community events.

Financial review

Emmanuel Church Northstowe became a CIO and was adopted in 2019/20. These accounts represent the first full financial year as CIO. We began the year with reserves of £61,213. Thanks to the generosity of church members and the reduced costs due to not hiring venues and delaying taking on staff, our annual surplus was £57,260 and the end of year reserves were £118,472.

Emmanuel Church Northstowe's policy is to hold between three and six months of expenditure as reserves, approximately £22,000-44,000 in this period. Our end of year reserves were £118,472, of which £14,795 is designated for CAP work (expected to be used in the following two years) and £499 is the designated hardship fund. We are making plans for our future growth by considering employing additional staff for which our remaining reserves above the policy maximum will be allocated..

We have on average £6,000 in regular donations through Stewardship each per month. Of which, £5,000 is from named donors and the top 5 givers account for 42% of our Income. This is carefully monitored and is an important reason for our reserves. In addition to this we received income from one off donations, a contribution from Josh leading the TEAM course and our special covid-19 appeal.

EMMANUEL CHURCH NORTHSTOWE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2021

Reserves

The church is fully dependent on the giving of members. This giving is not fixed. Members and/or their level of giving could change but the church does have fixed commitments of spend. Specifically, the salary of the pastor (Josh Monteiro) and the rental of venues for regular Sunday meetings and family meetings need to be met. Reserves help mitigate the risk of fluctuating income.

Reserves should be appropriate to cope with a reasonable range of possible scenarios, however they do not need to allow the church to cope with extreme scenarios.

Income needs to be considered and is regularly reviewed. In considering income risk, it is noted that 15% is made up of occasional gifts, which is higher risk. However, the church is not currently reliant on any legacies.

The church might have financial difficulties if its income dropped suddenly or consistently. If the fall were of a temporary nature, the reserves would need to cover the income lost during the temporary period, less any savings which could quickly be made from the expenditure. If the fall is a longer term loss of income, then permanent cuts in expenditure would need to be made.

Emmanuel Church Northstowe most significant regular expenditure commitments are the pastor's salary and venue rental payments. Reserves need to be kept to ensure the continuation of these payments through a period of reduced income or church adjustment. At present, the church does not have any long term commitments to mission partners, which reduces risk.

Based on the above assessment, Emmanuel Church Northstowe's policy is to hold between three and six months of expenditure as reserves, approximately £22,000-44,000 in this period. Our end of year reserves were £118,472, of which £14,795 is designated for CAP work (expected to be used in the following two years) and £499 is the designated hardship fund. We are making plans for our future growth by considering employing additional staff for which our remaining reserves above the policy maximum will be allocated.

Governing Document and Constitution

Emmanuel Church Northstowe is governed by a Constitution which was adopted on 8th September 2019. Emmanuel Church Northstowe is constituted as a charitable incorporated organisation.

Recruitment and appointment of Trustees

The charity trustees are the Elders and the non-elder trustees. Lay trustees are appointed or re-appointed for a term of five years, while employed Staff Elders remain trustees for the duration of their employment. The Elders nominate candidates, who are confirmed by a vote of the charity's members. In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law. Church members have the opportunity to interview and speak with candidates prior to the resolution.

Mark Cardwell

Trustee

26 May 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EMMANUEL CHURCH NORTHSTOWE
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2021 on pages 5 to 6 following, which have been prepared on the basis of the accounting policies set out on pages 6 to 14.

Responsibilities and basis of report

As the Charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

Lourens du Plessis ACA CA(SA)

2022

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EMMANUEL CHURCH NORTHSTOWE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

		2021				8 MONTHS 2020
	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds £
Income from:						
Donations and legacies	4	117,146	-	20,911	138,056	62,850
Charitable activities	5	6,944	-	-	6,944	4,712
		124,090	-	20,911	145,001	67,562
Expenditure on:						
Charitable activities	6,7	(64,763)	(2,068)	(20,911)	(87,741)	(53,415)
		(64,763)	(2,068)	(20,911)	(87,741)	(53,415)
Net income		59,327	(2,068)	0	57,260	14,147
					-	
Transfers between funds	15	(1,410)	1,410	-	-	-
Other recognised gains						
Cash donations from Grace Church relating to prior year balances		-	-	-	-	47,066
		57,917	(658)	0	57,260	61,213
Reconciliation of funds						
Total funds brought forward	15	45,261	15,952		61,213	-
Total funds carried forward	15	103,178	15,294	0	118,472	61,213


The notes on pages 7 - 14 form part of these accounts.

EMMANUEL CHURCH NORTHSTOWE

BALANCE SHEET AS AT 31ST AUGUST 2021

			2021 Total funds £	8 MONTHS 2020 Total funds £
	Note	£	£	
Current assets				
Debtors	12	9,640		52,399
Cash at bank and in hand	13	112,709		18,274
		<u>122,349</u>		<u>70,673</u>
Liabilities				
Creditors: Amounts falling due within one year	14	<u>(3,877)</u>		<u>(9,460)</u>
Net current assets			<u>118,472</u>	<u>61,213</u>
Total net assets			<u>118,472</u>	<u>61,213</u>
The funds of the charity				
General fund	15	103,178		45,261
CAP (Designated) fund	15	14,795		15,952
CAP (Restricted) fund	15	-		-
Specific Appeal: Covid 19 2021		(0)		-
Hardship (Designated) fund	15	499		-
Total charity funds			<u>118,472</u>	<u>61,213</u>

The accounts were approved by the Board of Trustees and were signed on its behalf by on 26 / 05 / 2022


Mark Cardwell
Trustee

The notes on pages 6 - 13 form part of these accounts.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

1. Statutory information

The Charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The Charity's registered number and principal address can be found on the Charity Information page.

This set of accounts covers the financial period of 1st September 2020 to 31st August 2021

2. Accounting policies

2.1 Basis of preparation of financial statements

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP") issued in October 2019, with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") issued in March 2018 and with the Charities Act 2011. The Charity meets the definition of a public benefit entity as set out in FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

The following principal accounting policies have been applied:

2.2 Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

In particular the trustees have considered the Charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees conclude that there are no material uncertainties about the Charity's ability to continue so they continue to adopt the going concern basis of accounting in preparing the financial statements.

EMMANUEL CHURCH NORTHSTOWE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2021

2.3 Income

Income is recognised in the period in which the Charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The majority of the charities income is managed and received through a Stewardship giving account.

Income from donations and legacies comprises donations received and recoverable gift aid.

Recoverable gift aid is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities comprises reimbursement for a paid secondment of a portion of Josh Montiero's time to Training for East Anglia Ministry (TEAM).

The value of volunteers' time, on which the Charity relies to carry out many of its activities, has not been recognised as income as it cannot be reliably measured.

2.4 Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The Charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised at the point that constructive obligations arise, which is generally when the Charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the Charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the Charity.

2.5 Pensions

The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity has no further payment obligations.

The contributions are recognised as expenditure in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet.

The assets of the plan are held separately from the Charity in independently administered funds.

EMMANUEL CHURCH NORTHSTOWE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2021

2.6 Taxation

The Charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the Charity's income.

2.7 Tangible fixed assets

Items purchased or donated for the Charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the Charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

2.8 Cash at bank and in hand

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.9 Financial instruments

The Charity has only entered into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

The impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the Charity would receive for the asset if it were to be sold at the Balance Sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees do not consider that there are any material sources of judgement, estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

4. Income from donations and legacies

	2021	8 MONTHS 2020
	£	£
Donations of cash and similar	108,628	56,199
Covid 19 Appeal	16,691	-
Recoverable gift aid on donations	12,737	6,651
Cash donations from Grace Church relating to prior year balances	-	47,066
	<u>138,056</u>	<u>109,916</u>

5. Income from charitable activities

	2021	8 MONTHS 2020
	£	£
Reimbursement for TEAM secondment	6,944	4,712
	<u>6,944</u>	<u>4,712</u>

6. Expenditure

	2021	8 MONTHS 2020
	£	£
Costs incurred directly on specific activities		
Costs of generating voluntary income		
Salaries, Travel & Expenses	(32,601)	(19,134)
Social Security Costs	-	(1,493)
Internet & Telephone	(416)	(288)
Discipleship: Childrens Work	(1,038)	(1,367)
Discipleship: Other	(973)	(112)
Outreach	(73)	(191)
Venue or Zoom fees	(6,603)	(4,250)
Housing	(13,200)	(9,190)
Covid 19 Appeal Donations	(16,691)	-
Refreshments	(100)	-
Hardship Fund	(911)	-
Counselling/Care Support	(4)	-
Grants for UK and overseas mission (note 8d)	(11,352)	(12,926)
	<u>(83,961)</u>	<u>(48,951)</u>

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2021

7. Support costs

	2021	8 MONTHS 2020
	£	£
Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	(900)	(900)
Other (including consultancy, other legal fees & DBS checks)	(238)	(1,414)
Donation and gift aid administration	-	-
Printing, Postage & Stationery	-	-
Advertising & Fundraising	(206)	-
IT	(251)	(895)
Subscriptions & professional fees	(832)	(131)
Licenses	(371)	(435)
Equipment & Supplies	(261)	(306)
Insurance	(596)	(254)
	<u>(3,654)</u>	<u>(4,334)</u>
Total expenditure	<u>(87,615)</u>	<u>(4,334)</u>

The fee payable to the independent examiner for preparing and examining the accounts is £900;
in addition the charity paid £459 to Stewardship for payroll bureau.

8. Grants payable

	2021	8 MONTHS 2020
	£	£
Grants for UK and overseas mission	11,352	12,926
Covid-19 Appeal	<u>16,691</u>	<u>12,926</u>
	<u>28,043</u>	<u>12,926</u>

The Charity's principal grants to institutions comprised:

	2021	8 MONTHS 2020
	£	£
Barnabas Fund	-	5,300
Acts 29	-	2,000
FIEC	2,452	1,226
New Life Church	6,864	-
Pathfinder School	1,000	-
Christians Against Poverty	5,564	-
SIM International (Various Projects)	9,564	-
Grants to institutions for less than £1,000 each:		
Africa Inland Mission	500	300
Cornerstone Care in Conf	500	500
GenR8	500	600
Home For Good	300	-
Jimmy's Cambridge	300	-
Romsey Mill	500	600
United Beach Mission	-	600
Ethiopian Graduate School of Theology Fund	-	600
Compassion	-	600
Arab World Ministries	-	600
	<u>28,043</u>	<u>12,926</u>

No grants were paid to individuals.

9. Independent examiner's remuneration

	2021	8 MONTHS 2020
	£	£
Fees payable to the Charity's independent examiner for examining the accounts	<u>900</u>	<u>900</u>
	<u>900</u>	<u>900</u>
Other fees payable to the Charity's independent examiner:		
	2021	8 MONTHS 2020
	£	£
Payroll administration	459	403
Donation and gift aid administration	-	-
	<u>459</u>	<u>403</u>

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

10. Employees

Staff costs, including trustees' remuneration, were as follows:

	2021	8 MONTHS
	£	£
Wages and salaries	29,375	16,885
Social security costs	-	1,493
Cost of defined contribution pension scheme	2,710	1,858
Other employee benefits	13,200	9,190
	<u>45,285</u>	<u>29,426</u>

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

	2021	8 MONTHS
		2020
1 Trustee & 1 CAP worker	<u>2</u>	<u>1</u>
	<u>2</u>	<u>1</u>

No staff received salaries at a rate of more than £60,000 per annum.

CAP worker is on secondment from Grace Church Cambridge.

The Charity relies on volunteers to carry out many of its activities, particularly in running the Sunday services, home groups, children's work and outreach.

11. Trustees' remuneration

Trustees' remuneration					8 MONTHS
				2021 £	2020 £
	Wages & salaries	Other employment benefits	Employer pension contributions	Total	Total
Trustees:					
Josh Montiero	25,155	13,200	2,710	41,065	29,426
	25,155	13,200	2,710	41,065	29,426

Other employment benefits relates to the provision of accommodation to Josh Montiero, who is a trustee, so that they could better perform their duties. This is also a related party transaction, as the property is rented by Emmanuel from Josh and Karuna Monteiro.

Josh Montiero served as a church leader and received the above remuneration for serving in that capacity and not for serving as a trustee. This remuneration is permitted under the Charity's governing document.

The Charity's key management personnel comprise the trustees.

During the year key management personnel received employment benefits totalling £41,065 (8 months of 2019/2020: £27,932)

EMMANUEL CHURCH NORTHSTOWE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

12. Debtors

	2021	8 MONTHS
	£	2020
		£
Prepayments	545	852
Accrued Income from Stewardship, some via Grace Church	6,667	-
Accrued Gift Aid	2,428	-
Other debtors	-	51,547
	<u>9,640</u>	<u>52,399</u>

13. Cash at bank and in hand

	2021	2020
	£	
Cash at bank	112,709	18,274
	<u>112,709</u>	<u>18,274</u>

14. Creditors: Amounts falling due within one year

	2021	2020
	£	
Accruals for grants payable	-	9,460
Other accruals	3,877	-
	<u>3,877</u>	<u>9,460</u>

15. Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Currently Emmanuel Church Northstowe has a General Fund, a designated fund for Christians Against Poverty (CAP), some restricted donations for Christians Against Poverty (CAP) and a Hardship Fund (designated). We have a part-time CAP worker seconded during 2020/21 and 2021/2.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

15. Funds (continued)

Outline summary of fund movements for the period ended 31st August 2021

Fund name	Fund balances			Transfers	Gains and losses	Fund balance c/fwd
	b/fwd	Income	Expenditure			
	£	£	£	£	£	£
General fund	45,261	124,090	(64,763)	(1,410)	-	103,178
CAP (Designated) fund	15,952	0	(1,157)	-	-	14,795
CAP (Restricted) fund	-	4,220	(4,220)	-	-	-
Specific Appeal: Covid 19 2021		16,691	(16,691)			(0)
Hardship (Designated) fund	-	-	(911)	1,410	-	499
	61,213	145,001	(87,741)	-	-	118,472

PRIOR YEAR - 8 MONTHS

Outline summary of fund movements for the period ended 31st August 2020

Fund name	Fund balances			Transfers	Gains and losses	Fund balance c/fwd
	b/fwd	Income	Expenditure			
	£	£	£	£	£	£
General fund	-	67,562	(53,415)	(15,952)	47,066	45,261
CAP (Designated) fund	-	-	-	15,952	-	15,952
CAP (Restricted) fund	-	-	-	-	-	-
Specific Appeal: Covid 19 20	-	-	-	-	-	-
Hardship (Designated) fund	-	-	-	-	-	-
	-	67,562	(53,415)	-	47,066	61,213

Outline summary of fund assets and liabilities as at 31st August 2021

Fund name	Debtors	Cash	Creditors due	
			Net assets	
	£	£	£	£
General fund	9,640	96,799	(3,261)	103,178
CAP (Designated & Restricted) funds	-	15,411	(616)	14,795
Specific Appeal: Covid 19 2021				
Hardship (Designated) fund	-	499	-	499
	9,640	112,709	(3,877)	118,472

Outline summary of fund assets and liabilities as at 31st August 2020

Fund name	Debtors £	Cash £	Creditors due within 1 year	Net assets
			£	£
General fund	36,447	18,274	(9,460)	45,261
CAP (Designated & Restricted) funds	15,952	-	-	15,952
Specific Appeal: Covid 19 2021	-	-	-	-
Hardship (Designated) fund	-	-	-	-
	<u>52,399</u>	<u>18,274</u>	<u>(9,460)</u>	<u>61,213</u>

16. Related party transactions

Apart from Trustee remuneration (including housing costs) outlined in Note 10, the followed transactions occurred with related parties during the year:

Donations from trustees and persons closely connected to trustees totalled £9,772 and were given without attached conditions (8 months of 2020: £7,199)