

Registered number: 1187107

Emmanuel Church Northstowe

Annual Report and Accounts
For the year ended 31st August 2022



EMMANUEL CHURCH NORTHSTOWE

CHARITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2022

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

CONTENTS

Page

Trustees' Annual Report

1 - 3

Independent Examiner's Report

4

Statement of Financial Activities

5

Balance Sheet

6

Notes to the Accounts

7 - 14

**EMMANUEL CHURCH NORTHSTOWE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022**

The Trustees present their report and the accounts for Emmanuel Church Northstowe (Emmanuel) for the full year ended 31 August 2022. 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. **Public Benefit** In preparing this report, the Trustees have complied with their duty to have regard to the Charity Commission's guidance on public benefit as it relates to Emmanuel's objects.

General aims

Emmanuel Church Northstowe aims 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.

Specific aims

1. Emmanuel Church Northstowe aims to display the glory of Jesus by **enjoying Jesus' grace and truth**, which is directly fulfilling our charitable purpose: *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 strategy to display the glory of Jesus by enjoying Jesus' grace and truth is for our main church gatherings to be occasions for church members, children, and visitors to enjoy Jesus together, and so encourage everyone to keep enjoying Jesus through the week. We enable people to enjoy Jesus by hearing the Bible faithfully and relevantly taught, by using the privilege prayer and joining in confessing faith and worshipping with singing. We also aim to depend on God as we do this by praying for everything we do.

Activities undertaken Our main event each week is our Sunday morning gathering. Organising, training and preparation for leading and speaking at the Sunday gathering takes one third of the Staff Elder's working week. This means that, together with being the bulk of our venue hire costs, along with providing children's group resources and refreshments, the Sunday morning gathering was around 40% of our expenditure. The morning is also only possible with large teams of volunteers for music, children's groups, refreshments, tech, and stewarding. Our main regular prayer meeting is the weekly Monday evening Zoom prayer time.

Achievements and performance The weekly Sunday gathering has grown and now has over 80 people (adults and children) attending a typical Sunday. The hard work and investment is sustaining faith, providing fellowship and support, training people in following Jesus, helping people explore faith, and growing the worshipping community. We are particularly encouraged to see a growing ethnic diversity in the Sunday gatherings, with people from East and South Asia, Africa, North and South America, and Eastern Europe joining together in worshipping Jesus. We believe God grows the church and therefore we believe our prayer times have underpinned other work, as we seek God's work to grow us.

Future plans We will continue to develop our Sunday morning gathering to continue to serve the growing town of Northstowe, providing for people with diverse backgrounds and needs.

2. Emmanuel Church Northstowe aims to display the glory of Jesus by **growing in Jesus' grace and truth**, which is directly fulfilling our charitable purpose: *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 strategy to display the glory of Jesus by growing in Jesus' grace and truth is for all our gatherings to combine community and Bible teaching, so that we grow as disciples of Jesus. This is particularly the case with some of our smaller weekly gatherings in which gathering around food, family-like relationships of care and shared life, encouragement to grow as everyday disciples of Jesus, and opportunities to serve others (ministry) are fostered.

We also empower individuals for ministry in church by training and mentoring people for a wide range of roles, and encouraging people to volunteer to serve in teams in church.

Activities undertaken Homegroups are the weekly small group gatherings for fellowship, prayer and Bible study. There were 5 homegroups running weekly, some with meals together. In addition, there was a regular mums' group meeting to share and support each other in parenting young children. The Ignite youth group ran fortnightly providing fun and discipleship for school years 7-9.

There is also specific help and care for people in need, with a hardship fund and support for counselling if people require it.

We paid for all children's workers to do a safeguarding training. Service leaders and homegroup leaders have termly training. We also provide specific training to help equip people in the church to minister to each other. For the year ending August 2022 we invested £1500 bringing in women speakers from outside Emmanuel to come and run monthly training for the women in the church called "Women ministering to Women".

Achievements and performance Emmanuel is a welcoming and caring community, and people who attend regular small groups feel loved and included in the church community. People have been cared for through personal challenges, including £470 towards counselling and £335 from the hardship fund, and helped to think about what God is saying through the Bible in their situation.

Future plans We aim to continue occasional "Women ministering to Women" training evenings, and appoint a women's ministry coordinator deacon. We plan for the coming year's training to be on understanding and teaching the Bible, and specific issues around parenting teens and strengthening marriage.

3. Emmanuel Church Northstowe aims to display the glory of Jesus by **sharing Jesus' grace and truth**, which is directly:

1.1 *the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Northstowe, Cambridgeshire and the surrounding neighbourhood*
and

1.2 *such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith...*

Our strategy to display the glory of Jesus by sharing Jesus' grace and truth is to proclaim the good news of Jesus to everyone by putting on special events to which we invite everyone in the community by word of mouth, posters, and online. We offer a friendly welcome to everyone who visits on Sunday, and help people find out more about us with welcome packs. We stand for justice by engaging with specific issues as they arise in our Bible series or from the news. We bless the communities we are in by seeking to develop ministries meeting specific needs, as well as joining in wider community events. We connect to worldwide mission by sharing information about individuals and ministries, praying, and aiming to give 10% of our church income to ministries and needs in the UK and overseas.

Activities undertaken Special events have included Christmas services and events, an Easter artwork trail, and a Jazz night. We supported the Northstowe Day with a bouncy castle, and the

Northstowe Jubilee event with gingerbread decorating and free Jubilee books.

We have run regular Friday morning Christians Against Poverty (CAP) courses, providing a welcoming space for people while seeking to help people develop skills, resilience and community connections.

Also, with the crisis in Ukraine, 4 households from Emmanuel opened their homes to Ukrainian refugees in the reporting period, and the church paid £1,024 or refugee support time for translation, English language teaching and other help settling into the UK.

Achievements and performance We have welcomed a number of visitors to our special events, and also served large numbers of families at the Northstowe Day and Jubilee Event. Our CAP group, led by a CAP worker seconded from Grace church (at a cost to us of £6,720) served 3-7 people each week.

10 Ukrainian guests have regularly attended our services for which we were able to provide translation. During August, we provided twice weekly English classes for 16 local Ukrainians and were able to give language learning resources to a further 4 Ukrainians.

Connecting to God's worldwide mission, we have given £11,254 spread between 16 organisations (see pg11).

Future plans We plan to provide a regular space for people to hear about how faith relates to life with a monthly Real Lives series, interviewing people about life and faith in Jesus. We also plan to run Christianity Explored again.

Aware of privilege of being in a relatively wealthy part of the country, and God's generosity to us, we aim to increase giving to worldwide mission by £10k per year in addition to the 10% of income we currently give.

General running of Church

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. With a growing number of people attending our regular Sunday gathering and small groups, we are helping more people to enjoy and grow in Jesus grace and truth. With our CAP work, Refugee Support and involvement with large community events, we are sharing Jesus grace and truth.

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 43. Four members moved away. Fourteen people became members, giving us a membership of 53 at the end of August 2022.

Staffing

The church currently has one staff member, our staff elder (pastor/ minister of religion), and pays for the services of a refugee support role. Since the reporting period ended, we have stopped paying for secondment of a CAP worker and begun employing a church administrator for one day a week.

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 building one another up.

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. 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 for the growing size and diversity of the church community. We continue to look to Jesus for wisdom to help every individual grow in Jesus and play an active part in the church community. We also want to develop ways of serving the Northstowe community

Financial review

These accounts represent the second full financial year as CIO. We have on average £9,700 in donations per month (including gift aid), thanks to the generosity of church members. Total income came to £134,200, and total expenditure was £103,132, giving us a surplus of £31,068. We anticipate rising costs due to inflation and investment in our growing our staff team will mean a much smaller surplus or a small deficit in the coming year. Any deficit will be covered by our reserves (see below).

EMMANUEL CHURCH NORTHSTOWE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

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. 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. The church does not hold any significant assets or have any expectation of receiving any legacies.

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.

Emmanuel Church Northstowe's policy is to hold between three and six months of expenditure (approximately £25,000-50,000 in this period) in reserves. We began the year with reserves of £118,472. Thanks to the generosity of church members and delays in employing staff, our annual surplus was £31,068 and the end of year reserves were £149,540. We are making plans for our future church growth, which might include staff or building, for which our reserves above £50,000 will be allocated.

Emmanuel Church Northstowe is currently holding free reserves of £141,837.

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

There must be at least three charity trustees. In accordance with the Constitution, Trustees are appointed or re-appointed for a term of five years by a resolution passed at a properly convened meeting of the charity's members. The elders nominate candidates, who are confirmed by the resolution. 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.

Signed: **HECTOR SINDANO**

Trustee

Date: 4 June 2023

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 2022 on pages 5 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 10.

Responsibilities and basis of report

As the Charity's trustees of the Charitable Incorporated Organisation 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 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

Lourens du Plessis ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 15 June 2023

EMMANUEL CHURCH NORTHSTOWE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

	Note	2022				2021
		Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Total funds funds
Income from:						
Donations and legacies	4	125,917	-	500	126,417	138,056
Charitable activities	5	7,782	-	-	7,782	6,944
		133,700	-	500	134,200	145,001
Expenditure on:						
Charitable activities	6, 7	(94,540)	(8,592)	-	(103,132)	(87,741)
		(94,540)	(8,592)	-	(103,132)	(87,741)
Net income		39,159	(8,592)	500	31,068	57,260
Transfers between funds	15	(500)	1,000	(500)	-	-
Reconciliation of funds						
Total funds brought forward	15	103,178	15,294	-	118,472	61,213
Total funds carried forward	15	141,837	7,703	-	149,540	118,472

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

EMMANUEL CHURCH NORTHSTOWE

BALANCE SHEET
AS AT 31ST AUGUST 2022

	Note	£	2022 Total funds £	2021 Total funds £
Current assets				
Debtors	12	16,892		9,640
Cash at bank and in hand	13	<u>141,162</u>		<u>112,709</u>
		158,055		122,349
Liabilities				
Creditors: Amounts falling due within one year	14	<u>(8,515)</u>		<u>(3,877)</u>
Net current assets			<u>149,540</u>	<u>118,472</u>
Total net assets			<u>149,540</u>	<u>118,472</u>
The funds of the charity				
General fund	15	141,837		103,178
CAP (Designated) fund	15	7,039		14,795
CAP (Restricted) fund	15	-		-
Hardship (Designated) fund	15	664		499
Total charity funds			<u>149,540</u>	<u>118,472</u>

The accounts were approved by the Board of Trustees and were signed on its behalf by

HECTOR SINDANO

4 June 2023

Date

Trustee

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

EMMANUEL CHURCH NORTHSTOWE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022

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 2021 to 31st August 2022

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 2022

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 2022

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
-----------	-------------------

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 2022

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

	2022 £	2021 £
Donations of cash and similar	123,899	120,767
Covid 19 Appeal	-	16,691
Recoverable gift aid on donations	2,519	598
	<u>126,417</u>	<u>138,056</u>

5. Income from charitable activities

	2022 £	2021 £
Reimbursement for TEAM secondment	6,944	6,944
Monies for Away Day	838	-
	<u>7,782</u>	<u>6,944</u>

6. Expenditure

	2022 £	2021 £
Costs incurred directly on specific activities and generating voluntary income:		
Salaries, Travel & Expenses	(36,960)	(32,601)
Internet & Telephone	(338)	(416)
Discipleship: Childrens Work	(897)	(1,038)
Discipleship: Socials/Refreshments/Entertaining	(250)	-
Discipleship: Training & Conferences	(2,534)	-
Discipleship: Other	(1,650)	(973)
Outreach	(725)	(73)
Venue or Zoom fees	(24,171)	(6,603)
Housing	(18,000)	(13,200)
Covid 19 Appeal Donations	-	(16,691)
Refreshments	(591)	(100)
Hardship Fund	(335)	(911)
Counselling/Care Support	(470)	(4)
Weekend Away	(485)	-
Grants for UK and overseas mission (note 8)	(11,254)	(11,352)
	<u>(98,659)</u>	<u>(83,961)</u>

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022

7. Support costs

	2022 £	2021 £
Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	(1,140)	(900)
Other (including consultancy, other legal fees & DBS checks)	(414)	(238)
Printing, Postage & Stationary	(315)	(126)
Advertising & Fundraising	(100)	(206)
IT	(270)	(251)
Subscriptions & professional fees	(812)	(832)
Licenses	(369)	(371)
Equipment & Supplies	(302)	(261)
Insurance	(751)	(596)
	<u>(4,473)</u>	<u>(3,780)</u>
Total expenditure	<u>(103,132)</u>	<u>(87,741)</u>

The fee payable to the independent examiner for preparing and examining the accounts is £1,140 (2021:£900) ;
in addition the charity paid £466 (2021:£459) to Stewardship for payroll bureau.

8. Grants payable

	2022 £	2021 £
Grants for UK and overseas mission	11,254	11,352
Covid 19 Appeal	-	16,691
	<u>11,254</u>	<u>28,043</u>

The Charity's principal grants to institutions comprised:

	2022 £	2021 £
FIEC	1,226	2,452
New Life Church	1,000	6,864
Pathfinder School	-	1,000
SIM International (Various Projects)	1,000	9,564
Africa Inland Mission	500	500
AMG International	505	-
Nea Zoi	1,000	-
NSC and MBA Mini Bus	1,000	-
Cornerstone Care in Conf	500	500
GenR8	500	500
Home For Good	-	300
Jimmy's Cambridge	-	300
Romsey Mill	500	500
Cambridge Food Bank	500	-
Medhurt Ministries	1,000	-
Christians Against Poverty	1,000	5,564
EMF Ukraine Appeal	1,000	-
Northstowe Arts	23	-
	<u>11,254</u>	<u>28,043</u>

No grants were paid to individuals.

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for examining the accounts	1,140	900
	<u>1,140</u>	<u>900</u>

Other fees payable to the Charity's independent examiner:

	2022 £	2021 £
Payroll administration	466	459
Donation and gift aid administration	-	-
	<u>466</u>	<u>459</u>

EMMANUEL CHURCH NORTHSTOWE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

10. Employees

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

	2022	2021
	£	£
Wages and salaries	33,554	29,375
Cost of defined contribution pension scheme	2,578	2,710
Other employee benefits	18,000	13,200
	<u>54,132</u>	<u>45,285</u>

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

	2022	2021
1 Trustee & 1 CAP worker	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</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

	2022	2021
	£	£
	Wages & salaries	Other employment benefits
	Employer pension contributions	Total
	Total	Total
Trustees:		
Josh Montiero	26,834	18,000
	2,578	47,412
	<u>26,834</u>	<u>18,000</u>
	<u>47,412</u>	<u>41,065</u>

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 £47,412 (2020/2021: £41,065)

EMMANUEL CHURCH NORTHSTOWE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

12. Debtors

	2022	2021
	£	£
Prepayments	2,871	545
Accrued Income from Stewardship, some via Grace Church	10,729	6,667
Accrued Gift Aid	3,109	2,428
Other debtors	184	-
	<u>16,892</u>	<u>9,640</u>

13. Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	141,162	112,709
	<u>141,162</u>	<u>112,709</u>

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Money owed for venue hire	5,845	2,779
Money owed for USM Consultant	1,024	-
Money owed for Stewardship Independent Examination	1,140	900
Other accruals	506	198
	<u>8,515</u>	<u>3,877</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 2022**

15. Funds (continued)

Outline summary of fund movements for the period ended 31st August 2022

Fund name	Fund balances			Transfers	Gains and losses	Fund balance c/fwd
	b/fwd	Income	Expenditure			
	£	£	£	£	£	£
General fund	103,178	133,700	(94,540)	(500)	-	141,837
CAP (Designated) fund	14,795	-	(8,257)	500	-	7,039
CAP (Restricted) fund	-	500	0	(500)	-	-
Hardship (Designated) fund	499	-	(335)	500	-	664
	<u>118,472</u>	<u>134,200</u>	<u>(103,132)</u>	<u>-</u>	<u>-</u>	<u>149,540</u>

PRIOR YEAR

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	-	(1,157)	-	-	14,795
CAP (Restricted) fund	-	4,220	(4,220)	-	-	-
Specific Appeal: Covid 19 2021	-	16,691	(16,691)	-	-	-
Hardship (Designated) fund	-	-	(911)	1,410	-	499
	<u>61,213</u>	<u>145,001</u>	<u>(87,741)</u>	<u>-</u>	<u>-</u>	<u>118,472</u>

Outline summary of fund assets and liabilities as at 31st August 2022

Fund name	Debtors	Cash	Creditors due within 1 year	Net assets
	£	£	£	£
General fund	16,892	141,162	(8,515)	149,540
CAP (Designated & Restricted) funds	-	-	-	-
Hardship (Designated) fund	-	-	-	-
	<u>16,892</u>	<u>141,162</u>	<u>(8,515)</u>	<u>149,540</u>

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

Fund name	Debtors £	Cash £	Creditors due within 1 year £	Net assets £
General fund	9,640	96,799	(3,261)	103,178
CAP (Designated & Restricted) funds	-	15,411	(616)	14,795
Hardship (Designated) fund	-	499	-	499
	<u>9,640</u>	<u>112,709</u>	<u>(3,877)</u>	<u>118,472</u>

16. Related party transactions

Apart from Trustee remuneration (including housing costs) outlined in Note 10, only donations without conditions were made.