

Registered number: 1187107

Emmanuel Church Northstowe

Annual Report and Accounts
For the year ended 31st August 2023



EMMANUEL CHURCH NORTHSTOWE

**CHARITY INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2023**

Trustees	J F Monteiro A K White D Runciman A Thompson (appointed 11/02/2024) J M Cardwell H C Sindano (resigned 24/03/2024) C Wilson (appointed 07/12/2023) A Thomas (appointed 11/01/2024)
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 and Constitution	Charitable Incorporated Organisation (CIO) Constitution registered 20/12/2019

EMMANUEL CHURCH NORTHSTOWE

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EMMANUEL CHURCH NORTHSTOWE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

The Trustees present their report and the accounts for the year ended 31st August 2023.

Achievements and activities

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 Sunday 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 of 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 our staff time. Our Sunday venue hire is also our largest venue cost. Along with providing children's group resources and refreshments, the Sunday morning gathering costs £55,620. 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 by the end of the 2022-2023 year had around 110-120 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 have added an option to receive translation through an app.

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 serve the growing town of Northstowe, providing a joint way to enjoy Jesus for people with diverse backgrounds and needs.

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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.

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 7 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, and from April the new Resolved youth group for school years 10-13 began running.

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

We provide specific training to help equip people in the church to minister to each other. For the year ended August 2023 our occasional training evenings covered leading Bible Studies, Small Groups and Services. We have also had a women's training event, and training evenings for homegroup leaders and for service leaders. £27,984 was spent on enabling these activities, training and support.

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. £60 was spent on counselling/care support.

Future plans We aim to recruit a Women's Pastoral worker to support the ongoing pastoral work. We plan for the coming year's training to be on difficult topics, and specific issues around parenting and strengthening marriage.

3. Emmanuel Church Northstowe aims to display the glory of Jesus by **sharing Jesus' grace and truth**, which is fulfilling our charitable purpose, including *'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

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and ministries, praying, and aiming to give 10% of our church income plus £10,000 to ministries and needs in the UK and overseas.

Activities undertaken We ran regular “Real Lives” events with a chance to hear from a range of people who had found Jesus relevant to them. These included a Cambridge scientist working with nanotech, an Iranian woman, a doctor who had become a Christian from a Hindu background, and one of our Ukrainian guests. Special events have included advent videos, Christmas services and events, a Jazz night, and Easter services. We celebrated our 5th anniversary as a church with a special Ceilidh and Hog Roast, followed the next day by a celebration service. We supported the Light up Northstowe event with live music and free hot drinks.

Also, with the crisis in Ukraine, 6 households from Emmanuel opened their homes to Ukrainian refugees in the reporting period. We have also welcomed several families who have moved from Hong Kong in part due to the political situation there. The church paid £2,450 for refugee support and international welcome.

Achievements and performance We have welcomed a number of visitors to our special events, and also served large numbers of families at the Light Up Northstowe event.

10 Ukrainian guests have regularly attended our services for which we were able to provide translation.

Connecting to God’s worldwide mission, we have given £11,153 spread between six organisations (see Note 8). This is 8.5% of our income. A further £6,004 spread between a further six organisations was budgeted for this year, but was paid out shortly after the year-end. The combined amount is 10% of our income plus £3,982.

Future plans We plan to run Christianity Explored and Real Lives again, as well as seasonal events, and joining with large community events.

General running of Church

Trustees’ review of our main activities

In summary, the Trustees praise God for the work Jesus is doing among us, and for the way we as a charity and community are serving him. 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 Refugee Support, International welcome and involvement with large community events, we are sharing Jesus’ grace and truth.

Most of this work is ongoing – 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.

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

Membership

Our membership at the start of the reporting period was 53. Four members moved away. Eighteen people became members, giving us a membership of 67 at the end of August 2023.

Staffing

The church currently has two staff members, our staff elder (pastor/minister of religion) and a part time administrator, and pays for the services of a refugee support role. Since the reporting period ended, we have stopped paying for the refugee support role. A CAP (Christians Against Poverty) worker was seconded to the church, although this arrangement stopped partway through the year.

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 in Jesus.

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 Cambridgeshire Gospel Partnership's training course, TEAM. 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 third full financial year as a CIO. We had on average £10,239 in donations per month (including gift aid), thanks to the generosity of church members. Total income

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

came to £131,746, and total expenditure was £118,416, giving us a surplus of £13,330. We anticipate that rising costs, due to inflation, and investment in 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).

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. The top 5 givers donate 40% of church income, so a small number of people changing their giving could alter church finances substantially. The church does not hold any significant assets or have any expectation of receiving any legacies.

Emmanuel Church Northstowe's most significant regular expenditure commitments are the staff salaries 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 £30,000 to £60,000 in this period) in reserves. We began the year with reserves of £149,540. Thanks to the generosity of church members and delays in employing staff, our annual surplus was £13,330 and the end of year reserves were £162,869. We are making plans for our future church growth, which will include staff, for which our reserves above £60,000 will be allocated.

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.

Responsibilities of trustees under charity law

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).

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report was approved by the trustees and signed on their behalf by:

ALAN WHITE

ALAN WHITE

Date: 26/06/2024

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 2023 on pages 8 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 13.

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)

Date: 27 JUNE 2024

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

EMMANUEL CHURCH NORTHSTOWE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023**

			2023			2022
		Unrestricted	Designated	Total		Total
	Note	funds	funds	funds		funds
		£	£	£		£
Income from:						
Donations and legacies	4	122,866	-	122,866		126,418
Charitable activities	5	8,879	-	8,879		7,782
		<u>131,745</u>	<u>-</u>	<u>131,745</u>		<u>134,200</u>
Expenditure on:						
Charitable activities	6	(114,853)	(3,563)	(118,416)		(103,132)
		<u>(114,853)</u>	<u>(3,563)</u>	<u>(118,416)</u>		<u>(103,132)</u>
Net income		<u>16,892</u>	<u>(3,563)</u>	<u>13,329</u>		<u>31,068</u>
Transfers between funds	15			-		-
Reconciliation of funds						
Total funds brought forward	15	141,837	7,703	149,540		118,472
Total funds carried forward	15	<u>158,729</u>	<u>4,140</u>	<u>162,869</u>		<u>149,540</u>

The notes on pages 10 - 20 form part of these accounts.

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BALANCE SHEET AS AT 31ST AUGUST 2023

	Note	£	2023 Total funds £	£	2022 Total funds £
Current assets					
Debtors	12	18,569		16,892	
Cash at bank and in hand	13	155,294		141,162	
		<u>173,863</u>		<u>158,054</u>	
Liabilities					
Creditors: Amounts falling due within one year	14	(10,994)		(8,515)	
Net current assets			<u>162,869</u>		<u>149,540</u>
Total net assets			<u>162,869</u>		<u>149,540</u>
The funds of the charity					
General fund	15	158,729		141,837	
Hardship (Designated) fund	15	664		664	
CAP (Designated) fund	15	3,476		7,039	
Total charity funds			<u>162,869</u>		<u>149,540</u>

The accounts were approved by the Board of Trustees and were signed on its behalf on **26** / **06** / 2024

ALAN WHITE

Alan White
Trustee

The notes on pages 10 - 20 form part of these accounts.

EMMANUEL CHURCH NORTHSTOWE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2023

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.

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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

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 direct donations, income is recognised when it is received. Donations from Stewardship (a donor advised fund) are recognised when Stewardship receive the funds from the original donors. 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.

Donations from Stewardship are recognised net of the fees charged by Stewardship to donors, in line with its legal structure as a donor advised fund. The aggregate of these fees is disclosed in Note 9.

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.

Donations from Stewardship have gift aid claimed at source and are paid out of a gross balance regardless of the stage of Stewardship's own gift aid claim. Therefore, no portion of such donations are classified as 'recoverable gift aid on donations' in Note 4.

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

Income from charitable activities comprises reimbursement for a paid secondment of a portion of Josh Monteiro'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 for the strategic management of the Charity.

Expenditure that is not directly attributable to one of the primary activities of the Charity is allocated evenly between all the activities. Expenditure is allocated to the General Fund unless it is directly related to a Designated or Restricted Fund.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

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, allocated to the activities and funds in the same proportions as the other employment expenditure for the same staff. 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.

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.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

2.9 Financial instruments (continued)

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.

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

	2023	2022
	£	£
Donations of cash and similar	121,616	123,899
Recoverable gift aid on donations	1,250	2,519
	<u>122,866</u>	<u>126,418</u>

5. Income from charitable activities

	2023	2022
	£	£
Reimbursement for TEAM secondment	6,944	6,944
Monies for Church Away Day	57	838
Monies for Church Anniversary Event	1,878	-
	<u>8,879</u>	<u>7,782</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

6. Expenditure

2023

Activity or programme	Activities under-taken directly £	Grant funding of activities £	Support costs £	Total £
Enjoying Jesus' grace and truth	50,599	-	3,757	54,356
Growing in Jesus' grace and truth	22,963	-	3,757	26,720
Sharing Jesus' grace and truth	22,430	11,153	3,757	37,340
	<u>95,992</u>	<u>11,153</u>	<u>11,272</u>	<u>118,416</u>

2022

Activity or programme	Activities under-taken directly £	Grant funding of activities £	Support costs £	Total £
Enjoying Jesus' grace and truth	38,819	-	1,491	40,310
Growing in Jesus' grace and truth	21,813	-	1,491	23,304
Sharing Jesus' grace and truth	26,775	11,254	1,491	39,519
	<u>87,406</u>	<u>11,254</u>	<u>4,473</u>	<u>103,132</u>

The Charity has chosen to voluntarily report on an activity basis, in line with the encouragement in the Charities SORP clause 4.22.

The activities are aligned with the Charity's mission statement and values statement, which can be found at https://emmanuelchurchnorthstowe.org/Groups/303801/Our_Vision.aspx.

In particular, allocating expenses to each activity followed the following principles:

- **Enjoying Jesus' grace and truth:** Sunday gatherings
- **Growing in Jesus' grace and truth:** Homegroups, church family meetings, mums' group, youth group, training, counselling and Hardship Fund grants
- **Sharing Jesus' grace and truth:** Evangelism, community engagement, courses, CAP, international café and grants to other charities

Employment costs for the staff elder were apportioned equally between the three activities.

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

7. Support costs

	2023	2022
	£	£
Administrator employment costs	4,793	-
Independent examiner's fee	1,440	1,140
Other costs below £1,000	5,038	3,333
	<u>11,272</u>	<u>4,473</u>

8. Grants payable

	2023	2022
	£	£
Grants for UK and overseas mission	11,153	11,254
	<u>11,153</u>	<u>11,254</u>

The Charity's principal grants to institutions comprised:

	2023	2022
	£	£
Medhurst Ministries	5,000	1,000
Ukrainian Churches (multiple partners)	3,653	-
FIEC	-	1,226
SIM International (multiple partners)	-	1,000
Christian Against Poverty	1,000	1,000
Nea Zoi	-	1,000
Cornerstone Care in Confidence	500	500
GenR8	500	500
Cambridge Food Bank	500	500
Romsey Mill	-	500
Africa Inland Mission	-	500
New Life Church	-	1,000
NSC and MBA Mini Bus	-	1,000
EMF Ukrainian Appeal	-	1,000
AMG International	-	505
Northstowe Arts	-	23
	<u>11,153</u>	<u>11,254</u>

No grants were paid to individuals.

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for examining the accounts	1,440	1,140
	<u>1,440</u>	<u>1,140</u>

Other fees payable to the Charity's independent examiner:

	2023 £	2022 £
Payroll administration	551	466
	<u>551</u>	<u>466</u>

Some donations to the Charity are from Stewardship. This is a donor advised fund which is part of the same organisation as the Charity's independent examiner. The original donors were charged total fees of £3,792 (2022: £3,760) by Stewardship, which then granted the net balance to the Charity.

In line with the legal structure of the fund, these fees are not treated as a cost to the Charity.

10. Employees

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

	2023 £	2022 £
Wages and salaries	34,305	33,554
Social security costs	-	-
Cost of defined contribution pension scheme	3,207	2,578
Other employee benefits	22,082	18,000
	<u>59,594</u>	<u>54,132</u>

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

	2023 £	2022 £
Trustees	1.0	1.0
CAP Worker	0.1	0.2
Administrator	0.2	0.0
	<u>1.3</u>	<u>1.2</u>

EMMANUEL CHURCH NORTHSTOWE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

10. Employees (continued)

The CAP worker was on secondment from Grace Church Cambridge.
No staff received salaries at a rate of more than £60,000 per annum.

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

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £ Total	2022 £ Total
Trustees:					
Josh Monteiro	27,708	22,082	2,771	52,561	47,412
	27,708	22,082	2,771	52,561	47,412

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

Josh Monteiro 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 £52,561 (2022: £47,412).

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	5,433	2,871
Donations paid to Grace Church Cambridge	11,886	10,728
Gift Aid Due	1,250	3,109
Other Debtors	-	184
	18,569	16,892

13. Cash at bank and in hand

	2023 £	2022 £
Cash at bank	152,371	137,861
Stewardship	2,819	3,301
Petty cash	104	-
	155,294	141,162

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Expenses to be reimbursed	3,376	6
Invoices to be paid	2,504	-
Accruals	1,440	8,509
Other creditors	3,674	-
	<u>10,994</u>	<u>8,515</u>

15. Funds

General fund

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.

Hardship fund (Designated)

The Hardship fund is to provide short-term support to members of the community known to the Charity (members and non-members) who are experiencing significant financial difficulty.

CAP fund (Designated)

The CAP fund is for costs incurred by the church's activities with the charity Christians Against Poverty (CAP), including a seconded CAP worker. The secondment finished in December 2022. If no alternative activity with CAP commences, the intention is to transfer the remainder of the fund to CAP as a grant.

CAP fund (Restricted)

The restricted CAP fund has the same purposes as the designated CAP fund, and was created as a result of restricted donations in the year ended 31st August 2022.

Outline summary of fund movements for the period ended 31st August 2023

Fund name	Fund balances b/fwd	Income	Expenditure	Transfers	Gains and losses	Fund balance c/fwd
	£	£	£	£	£	£
General fund	141,837	131,745	(114,853)	-	-	158,729
Hardship (Designated) fund	664	-	-	-	-	664
CAP (Designated) fund	7,039	-	(3,563)	-	-	3,476
	<u>149,540</u>	<u>131,745</u>	<u>(118,416)</u>	<u>-</u>	<u>-</u>	<u>162,869</u>

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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

15. Funds (continued)

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

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

Outline summary of fund assets and liabilities as at 31st August 2023

Fund name	Debtors £	Creditors due within 1 year		Net assets £
		Cash £	£	
General fund	18,569	151,154	(10,994)	158,729
Hardship (Designated) fund	-	664	-	664
CAP (Designated) fund	-	3,476	-	3,476
	<u>18,569</u>	<u>155,294</u>	<u>(10,994)</u>	<u>162,869</u>

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

Fund name	Debtors £	Creditors due within 1 year		Net assets £
		Cash £	£	
General fund	16,892	133,459	(8,515)	141,837
Hardship (Designated) fund	-	664	-	664
CAP (Designated) fund	-	7,039	-	7,039
	<u>16,892</u>	<u>141,162</u>	<u>(8,515)</u>	<u>149,540</u>

EMMANUEL CHURCH NORTHSTOWE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

16. Related party transactions

Apart from Trustee remuneration (including housing costs) outlined in Note 11, the followed transactions occurred with related parties during the year:

No trustees incurred expenses specifically as a result of their duties as trustees.

Named donations from trustees and persons closely connected to trustees totalled £55,699 and were given without attached conditions.

Donors are able to request that Stewardship grants their donations to the Charity anonymously. Therefore, additional donations from trustees or persons closely connected to trustees may have been made in this manner and, accordingly, would not be identifiable as such.