



**Love God Passionately. Build Church Biblically. Serve Community Relevantly.**

**Emmanuel Community Church International (ECCi) CIO  
The Greenleaf Centre, 67-69 Greenleaf Road, Walthamstow, London, E17 6QP  
Charity no: 1188984**

**Report and Financial Statements**

**Year ended: 31 August 2022**

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST AUGUST 2022**

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**Trustees**

Douglas Williams  
Anthony Hodgkinson  
Debra Duncan-Silvera  
Wane Brockett  
Anetta Toudji  
Paul Butler  
Mark Williams  
Oluwatoyin Cornwall  
Deborah Lewis

Chair  
Deputy Chair  
HR  
Health and Safety  
Secretary  
Treasurer

resigned June 2022

**Nursery Committee**

Mark Williams  
Hilda Jackson  
Sue Pattimore  
Jill Lovell  
Edith White

Chair  
Secretary  
Hon. Treasurer/Administrator  
Co-opted member of ECCi  
Co-opted member of ECCi

**Elders**

Rev D Williams  
Rev A Hodgkinson  
Mr W Brockett  
Mr J Stephens

Mr D Permale  
Mr P Bombo  
Mr B Greaves  
Mr C Palmer

Rev A Ratnaras  
Mr D Lovell

**Independent Examiner**

Allen Robyn & Associates Ltd  
Chartered Certified  
Accountants  
367 Caledonian Road  
London  
N7 9DQ

**Bankers**

Barclays Bank Plc  
Leicester  
LE87 2BB

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

CAF Bank Ltd  
25 King Hill Avenue  
West Malling  
Kent  
ME19 4JQ

The Trustees present their annual report and financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102 effective from 1 January 2015.

### **Objectives and activities for the public benefit**

The purposes of the charity are:

- the advancement of the Christian faith by the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ the Lord. Preaching and teaching of the Word of God by the Church in accordance with the statement of fundamental truths of Assemblies of God in Great Britain and Ireland (as approved by the general council from time to time.)
- furtherance of associated charitable services for the public benefit locally, nationally and world-wide.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and consider that the activities of the charity meet those objectives and provide a benefit to the public.

### **Community Impact**

- ***Emmanuel Community Church Nursery***

The academic year started with 23 children on register and these numbers progressed well to 42 children at the end of the summer term. Although most nurseries operated below their normal capacity, we managed to get a significant number of children on roll.

We had about 12 to 14 children who were paying fees and were not funded by the Local Authority which is the highest number of fee-paying children we had so far. We were able to buy resources and equipment to replace what we gave to some of the children during the COVID 19 pandemic. Some resources were also purchased to help us support and meet the needs of children who had additional or special educational needs.

Staff worked hard to support the children to meet targets and to close attainment gaps in their learning and development. There was no change in staffing or management team.

We had local outings and our end of year trip to Paradise Wildlife Park, which children and parents enjoyed the experience. Nine children moved on to Reception in various schools.

### **Financial Review**

The Trustees have implemented robust budgetary controls and continue to monitor costs in an effort to continue to deliver a balanced budget for the future. The summary of its financial performance is as follows:

Income - the total income for the twelve months under review was £138,045 (2021:£Nil).  
Expenditure - total expenditure in the year was £148,218 (2021: £Nil).The Charity recorded an operating deficit for the year of (£10,173) (2021: £Nil). Unrestricted Reserves for the year were £2,722,342; whilst restricted reserves were £1,985 at the end of the financial year.

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

### **Reserve Policy**

The trustees have stated that unrestricted funds held by the CIO should be at least three months of annual expenditure. At this level the trustees feel that they would be able to continue the current level of activities of the CIO should there be a significant drop in funding.

### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 23/06/23 and signed:

ON BEHALF OF THE BOARD:



Rev Douglas Williams (Trustee)

**REPORT OF THE INDEPENDENT EXAMINER  
EMMANUEL COMMUNITY CHURCH INTERNATIONAL  
YEAR ENDED 31ST AUGUST 2022**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st August 2022, which is set out on pages 6 to 13 of this report.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.



**Rolston Allen (FCCA)**  
Allen Robyn & Associates Ltd  
Chartered Certified Accountants  
367 Caledonian Road  
London  
N7 9 DQ

Date: 27.6.2023

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST AUGUST 2022**

		Unrestricted	Restricted	Total
INCOMING RESOURCES	Notes	Funds	Funds	2022
<i>Incoming resources from generated funds</i>				
Voluntary Income	2	<u>136,060</u>	<u>1,985</u>	<u>138,045</u>
<b>RESOURCES EXPENDED</b>				
Charitable Activities	3	142,091	-	142,091
Support Costs	5	<u>6,127</u>	=	<u>6,127</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>148,218</u>	=	<u>148,218</u>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>(£12,158)</b>	<b>£1,985</b>	<b>(£10,173)</b>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>				
Transfer to CIO	9	<u>2,734,500</u>	=	<u>2,734,500</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£2,722,342</u></b>	<b><u>£1,985</u></b>	<b><u>£2,724,327</u></b>

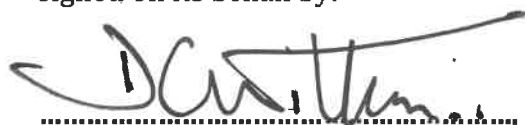
None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 other than those included in the statement of financial activities.

The notes on pages 9 to 12 form part of these accounts.

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED 31ST AUGUST 2022**

	<u>Notes</u>	<u>2022</u>
<b>TANGIBLE ASSETS</b>		
Tangible fixed assets	6	2,623,208
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		<u>101,149</u>
		101,149
<b>CREDITORS: due within one year</b>	7	<u>(30)</u>
<b>Net Current Assets</b>		<u>£101,119</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£2,724,327</u>
<b>Net Assets</b>		<u>£2,724,327</u>
<b>FUNDS:</b>		<u>2022</u>
Unrestricted funds	8	2,722,342
Restricted Funds	8	<u>£1,985</u>
		<u>£2,724,327</u>

The financial statements were approved by the Board of Trustees on 23/06/23 and were signed on its behalf by:



**Rev Douglas Williams (Trustee)**

The notes on pages 9 to 12 form part of these accounts.



**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST AUGUST 2022**

**1. ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard Section 1A applicable in the UK and Republic of Ireland and the Companies Act 2006.

Emmanuel Community Church International meets the definition of a public benefit entity under FRS 102.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue operation for the foreseeable future. The Charity has adopted the Going Concern basis for the preparation of the financial statement.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and other incoming resources - Represents income from tithes and offerings from members and visitors of the Church recorded when they are receivable.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Church. These include both directly attributable costs and apportioned support costs.

**Governance costs**

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support costs.

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**

## NOTES TO THE ACCOUNTS YEAR ENDED 31<sup>ST</sup> AUGUST 2022

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property and Investment property	10% on Straight Line
Fixtures and fittings	33% on Straight line method

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. VOLUNTARY INCOME

<i>a) Donations and legacy</i>	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
Fees and Grant	102,939	933	103,872	105,661
Other Income	33,098	1,052	34,150	10,645
Interest	<u>23</u>	-	<u>23</u>	<u>5</u>
	<u>136,060</u>	<u>1,985</u>	<u>138,045</u>	<u>116,311</u>

3. CHARITABLE EXPENDITURE	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
Charitable expense	142,091	-	142,091	107,894
Support cost	<u>6,127</u>	-	<u>6,127</u>	<u>10,471</u>
	<u>£148,218</u>	=	<u>£148,218</u>	<u>£118,365</u>

### 4. TRUSTEES REMUNERATION AND BENEFITS

	<u>2022</u>
Trustees' salaries	-

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the prior year.

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST AUGUST 2022**

<b>5. STAFF COST</b>	<b><u>2022</u></b>
Wages and salaries	89,717
Social security costs	4,041
Other pension costs	<u>2,518</u>
	<u>96,276</u>

No employees received emoluments in excess of £60,000.

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

ECCI Nursery	<b><u>2022</u></b>
	<u>8</u>

<b>6. FIXED ASSETS</b>	<b><u>Freehold</u></b>	<b><u>Fixture</u></b>	
	<b><u>Property</u></b>	<b><u>s and</u></b>	
		<b><u>fittings</u></b>	<b><u>Total</u></b>
<b>COST</b>			
At 1st September 2021	-	48,454	48,454
Additions and CIO Transfer	<u>2,900,000</u>	<u>745</u>	<u>2,900,745</u>
As at 31st August 2022	<u>2,900,000</u>	<u>49,199</u>	<u>2,949,199</u>
<b>DEPRECIATION</b>			
Opening Balance	-	47,039	47,039
CIO Transfer	249,239	-	249,239
Charge for the year	<u>29,000</u>	<u>713</u>	<u>29,713</u>
	<u>278,239</u>	<u>47,752</u>	<u>325,991</u>
<b>NET BOOK VALUE</b>			
As at 31st August 2022	<u><b>£2,621,761</b></u>	<u><b>£1,447</b></u>	<u><b>£2,623,208</b></u>

**7. CREDITORS : Amounts falling due within one year**

	<b><u>2022</u></b>	<b><u>2021</u></b>
Other creditors	<u>30</u>	=
	<u><b>£30</b></u>	=

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST AUGUST 2022**

<b>8. MOVEMENTS IN FUNDS</b>		<b><u>Incoming Resources</u></b>	<b><u>Resources Expended</u></b>	<b><u>Movement in Funds</u></b>
<b>Unrestricted Funds</b>				
General		<b><u>£136,060</u></b>	<b><u>£148,218</u></b>	<b><u>(£12,158)</u></b>
<b>Restricted Funds</b>				
Donations and legacies		<u>1,985</u>	-	<u>1,985</u>
		<b><u>£1,985</u></b>	-	<b><u>£1,985</u></b>
<b>Total Funds</b>		<b><u>£138,045</u></b>	<b><u>£148,218</u></b>	<b><u>(£10,173)</u></b>
<b>9. FUNDS BALANCES</b>			<b><u>Net Movements in Funds</u></b>	<b><u>At.31.08.20 22</u></b>
	<b><u>At.01.09.2021</u></b>	<b><u>Transfers</u></b>		
<b>Unrestricted Funds</b>				
General	-	-	(12,158)	(12,158)
Freehold	-	2,652,177	-	2,652,177
Nursery	-	<u>82,323</u>	-	<u>82,323</u>
	=	<b><u>£2,734,500</u></b>	<b><u>(£12,158)</u></b>	<b><u>£2,722,342</u></b>
<b>Restricted Funds</b>				
Donations and legacies	-	-	1,985	<u>1,985</u>
Nursery	-	<u>1,416</u>	-	
	=	<b><u>£1,985</u></b>	<b><u>£1,985</u></b>	<b><u>£1,985</u></b>
<b>TOTAL FUNDS</b>	=	<b><u>£2,735,916</u></b>	<b><u>(£10,173)</u></b>	<b><u>£2,724,327</u></b>

**EMANNUEL COMMUNITY CHURCH INTERNATIONAL NURSERY**  
**INCOME AND EXPENDITURE**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**INCOMING RESOURCES:**

<b>Designated funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
Fees and Grant	102,939	933	103,872	105,661
Donations and Legacies	-	1,052	1,052	701
Other Income	33,098	-	33,098	9,944
Interest	<u>23</u>	<u>-</u>	<u>23</u>	<u>5</u>
<b>Total incoming resources</b>	<b><u>£136,060</u></b>	<b><u>£1,985</u></b>	<b><u>£138,045</u></b>	<b><u>£116,311</u></b>

**RESOURCES EXPENDED:**

**Charitable activities:**

Salaries and wages	89,717	85,767
Employer Nic	4,041	4,362
Pensions	2,518	2,387
Rent	11,218	8,759
Insurance	1,188	1,002
Depreciation	29,713	-
Meals and refreshments	£763	548
Advertising & promotional	-	£714
Equipment consumables	<u>2,933</u>	<u>4,355</u>
	<b><u>£142,091</u></b>	<b><u>£107,894</u></b>

**SUPPORT COSTS:**

**MANAGEMENT**

Administrative and office expenses	2,220	2458
Payroll cost	912	927
Repairs & cleaning	309	5,111
Telephone	737	455
Subscriptions	1,328	1,036
Staff Training	<u>621</u>	<u>484</u>
	<b><u>£6,127</u></b>	<b><u>£10,471</u></b>

<b>Total resources expended</b>	<b><u>£148,218</u></b>	<b><u>£118,365</u></b>
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<b>Total Income over expenditure</b>	<b><u>(£10,173)</u></b>	<b><u>(£2,054)</u></b>
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