

Charity registration number 1188984 (England and Wales)

**EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Paul Butler (Chair)	
	Odette Findlay (Hon. Treasurer)	(Appointed 20 October 2024)
	Abosede Ayomide Alegbeleye (Secretary)	(Appointed 20 October 2024)
	Rev. Douglas Williams	
	Debra Duncan-Silvera (HR)	
	Wane Brockett (Health and Safety)	
	David Lovell	(Appointed 27 May 2024)
	Pastor Christopher Palmer	
	Mark Williams	
<b>Nursery Committee</b>	Mark Williams	Chair
	Jill Lovell	Secretary
	Sue Pattimore	Hon. Treasurer / Administrator
	Edith White	Co-opted member of ECCi
	Eddiong Smith	Co-opted member of ECCi
	Mavis Amposa	Nursery Manager (to 31 January 2025)
<b>Elders</b>	Rev. Douglas Williams	Pastor Christopher Palmer
	Rev. Alaguthurai Ratnaras	Dayarnanden Permale
	Wane Brockett	Paul Bombo
	Bentley Greaves	David Lovell
	Richard Irish	Joe Stephens
	Roshad Gibbons	Daniel Ratnaras
<b>Charity number (England and Wales)</b>	1188984	
<b>Principal address</b>	The Greenleaf Centre 67-69 Greenleaf Road Walthamstow London E17 6QP	
<b>Auditor</b>	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD	
<b>Bankers</b>	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	Santander Plc 2 Triton Square Regent's Place London NW1 3AN

---

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## CONTENTS

---

	Page
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 13
Statement of financial activities	14 - 15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 29

---

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

---

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)".

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.

#### Objectives and Activities

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.

#### Introduction to the Annual Report

This report celebrates our life together in 2023/24. We hope that you enjoy reading it and that you will be inspired to take hold of that for which Christ took hold of you.

#### A Common Vision

ECCI is a body of believers with a vision to see people, locally and worldwide, experience the love of God and walk with Jesus on a daily basis.

#### A Practical Mission

The heart of our mission is to serve the community relevantly. This means finding out what needs there are in our locality and assisting with services to meet these needs. Where need is in the international community, to assist by providing financial support or labour where appropriate.

We have over 30 active ministries within the life of the church aimed at supporting those who attend our services and also working within the local community. None of these activities would happen without the many volunteers who give so willingly and freely of their time. We extend a HUGE thank you for all that you do to assist the church and the local community. Here are just a few of the activities provided by our volunteers:

- |  |  |
|--|--|
| . Bereavement Team                                   | . CAP Money Club and Job Club                  |
| . ConneX - small groups for fellowship and teaching  | . Foodbank for the local community             |
| . Creative Arts                                      | . Cultivate YA a group for young adults        |
| . Creche - in house for church services              | . Emmanuel Football Club.                      |
| . Foundation fellowship for those with Special Needs | . Explorers - for children from age 5-11 yrs   |
| . Friendship Hour - weekly group for the elderly     | . French speaking fellowship                   |
| . Hardship Fund for those in financial need          | . Frontline Men's Ministry Group               |
| . Little Leaves weekly toddler group                 | . Kintsugi Hope providing wellbeing activities |
| . Lone Parents Group                                 | . Live Stream Service                          |
| . Missions   | . Family Life Team                             |
| . Rophe Counselling Services                         | . Pastoral Visitation Team                     |
| . Security Team for in-house events                  | . Prayer Group                                 |
| . Safeguarding Team                                  | . Prison Visiting Ministry                     |
| . School of Worship for teaching in worship          | . Sisters in Unity Women's Ministry Group      |
| . Youthwave - for young people from 11-18 yrs        | . Tamil speaking fellowship                    |
| . Premises hire                                      |  |

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

### Community Impact

#### **Emmanuel Community School.**

The founding school of The Emmanuel School Trust. The school, an initiative of ECCI, has renewed its focus on its vision of being 'A Christian school in the heart of Walthamstow' through engaging regularly with the local community. The school continues to work with local churches and the Leyton Orient Trust; ECCI works closely with ECS to provide support where it can to the children and their families.

#### **Emmanuel Community Church Nursery.**

We had 33 children on register from September 2023 to August 2024 at the end of the academic year with 5 children on Special Educational Needs and Disability (SEND) support plans.

Fifteen children were leaving for school at the end of the term, and a few may also leave for other settings or school nursery. Children transitioning to reception, had visits from their teachers as part of the transition process. It was good to see the progress they had made before transitioning into school.

There are sixteen children returning in September 2024.

#### **Foodbank.**

The foodbank serves 35 families in the local community each Thursday morning. We currently turn away between 5 and 10 people each week as we do not have the capacity currently to serve more people, however, we are having building work carried out to extend the freezer room and will then reconsider the number of people we can serve.

Strong connections are being made in the team and with the service users, with some people asking us to pray for them.

We would like to achieve more support from local supermarkets to boost what the church supplies and offer other holistic services to the clients.

#### **ECCI Tamil Speaking Fellowship**

The Tamil Fellowship is dedicated to sharing the gospel message and offering meaningful support to the Tamil community.

We have actively extended help to Tamil families in need, especially in Sri Lanka. This includes sending clothing, books, and gifts for children and their families, bringing hope and encouragement during difficult times.

#### **Little Leaves**

Little Leaves provides a safe, welcoming and stimulating space for children up to 3 years of age and their accompanying adults. The adults who attend include parents, grandparents and professional carers, they all have a great attitude and join in with the spirit of the group. We get endless praise and gratitude from our guests. We advertise on social media and outside of the Greenleaf Centre, the rest is word of mouth, so inexpensive and effective. The group is full or nearly full most weeks and we saw around 1020 child attendances across the year. It is made clear that Little Leaves is a project of ECCI and volunteers are often questioned about the funding and role of the church in sponsoring the group, which gives us the opportunity to have a conversation. The fact that the group keeps going with no effort from us suggests it is valued and has an impact on our local guests.

Operationally, we have learned to play to our individual strengths and listen to each other regarding suggestions for ongoing improvement. This makes running the group a heart-warming and joyful experience.

#### **Friendship Hour (FH).**

Friendship Hour exists to build relationships. The group meets on Wednesdays from 12.45pm to 2.30pm, starting with a sandwich lunch, and is targeted at the older members in our congregation and the wider community. We meet to support, learn and pray with and for each other and to have sociable activities that encourage sharing, talking and enjoying each other's company.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

Activities are very varied and include visiting speakers from the church, entertainers, tabletop games, Word searches and Crosswords, plenty of Quizzes and bingo! A church member comes regularly to play instruments and sing. We have chair or gentle exercise afternoons, Questions and answers and plenty of craft and creative activities around Christmas and Easter. Various members of the church have come to share stories, or a Bible message and we have a mission afternoon once a year. We all enjoy what we do and work well as a team. The older people who come to FH are very open to new ideas and very willing to join in anything new. They participate, offer suggestions and share and are very welcoming to new people and this makes FH very successful.

### ***Emmanuel Football Club (EFC).***

Again, we thank ECCI for the financial support of the club, now in its 12th season.

If ECCI wants to reach men in the community then EFC still continues to reach out to do just that. Last year we changed our mission statement to "an outreach football team of Emmanuel Community Church Int" as it was felt the team now has more non-churched players than ECCI partners involved. This is an exciting opportunity to introduce faith through football to non-churched players. We have also seen a new crop of younger players who want to play for us! We still maintain high standards of conduct and bring a weekly prayer and share to the team.

The league announced a new chairman and he has been excellent both in raising the Christian awareness of the league and heightened social media input through the streaming of live matches from the Flats! We hope and pray we can continue being an outstanding team in the church league...

Emmanuel FC - Belong, Believe...

### ***Rophe Counselling Service (RCS)***

RCS continues to be busy, with individual clients and couples from all ethnicities, both male and female. We operate on every Monday, Tuesday and Wednesday except during August, and the Easter and Christmas breaks. We work with various people and with multiple issues which include communication, depression, suicidal thoughts, anxiety, racism, divorce, bereavement, to mention a few. We have noticed an increase in people with neurodiversity. This adds a new dimension to relationships, which individuals and couples need help to navigate.

Our clients come through word of mouth, some from within ECCI, with others coming via other churches with which ECCI has links. RCS is fully insured and accredited by the Association of Christian Counsellors and our counsellors undertake an ongoing programme of Continuous Professional Development.

Looking forward, we would like to expand the team of volunteers so we can take on more clients. It is a rewarding role as you get to help people walk through some difficult periods in their life.

### ***Prison Ministry.***

The Prison Ministry aims to reach out to those in prison, encouraging those who already have a faith and spreading the good news of God's love and His life-changing power to those who don't yet know Him. We take services in prison, pray with people inside and continue to support them in prayer after our visits. We have 12 volunteers in the Prison Ministry; it is a very faithful and united group. Everyone in the team takes part in the services, and everyone shares a real passion to serve God in this way. As reported a year ago, some prisons were slow to allow volunteers back in again after covid, but things have now gone back to how they were. We have made 21 visits during the given time period; these have been to Chelmsford, Belmarsh, Highpoint and Swaleside. The latter is a new prison to us; although it is a distance to travel, we take two services whilst there and have greatly enjoyed our visits.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

The prison team has always prayed together regularly and, since becoming a ConneX group, we meet fortnightly on a Monday. Some members of the ConneX Group are not part of the prison visiting team, but have chosen to be part of the group because they want to support the prison work in prayer, which is fantastic. We also inform the prayer team about our visits, so that we have prayer covering on the day. At the ConneX Group, amongst other activities, we pray for the prison work...for the Chaplains, for the prisoners and the staff; we always pray that the Lord will open the doors for us where He means us to go.

The Prison Ministry is still going well; everyone has a great heart for the ministry. Every person in the team has a real contribution to make and we always welcome new members. We are blessed to see that the ministry makes an impact on those we meet.

### ***Christians Against Poverty***

In 23/24, CAP Money was extended to add the CAP Job Club. The team undertook training to be able to deliver this to local members of the community. We were able to work with a number of people delivering the CAP Money course and the feedback indicated that they found the skills helpful. The main aim of the course is to help people understand how they can better use whatever money they have in a more prudent way. It helps them look at their spending habits and try and help them implement ways on how to spend wisely and avoid getting into debt.

The initial course operated on a Tuesday evening however, should the course operate again then maybe a different time would be chosen (to capture a different audience). The course has been updated with new material and its now much easier to follow and understand.

CAP throughout the year do have training seminars and it would be great to get more people who would be interested and possibly sign up to be trained. It's a worthwhile ministry as in these particular times of hardship some people do need help (but often do not seek help until it's too late).

### ***FrontLine***

Front Line's aim is to mobilise and encourage men at ECCI to develop strong relational bonds and to engage men in reaching the unchurched through social engagement within the community. It is our desire to see men develop strong spiritual growth, flourish in their God given potential, serving the local church and beyond with their talents and skills.

In terms of outreach, our Saturday morning breakfasts are very popular, and we have frequently invited speakers to deliver on relevant men's issues. FrontLine also helps Emmanuel Community School with general low-level maintenance and tidying up when required.

### ***Sisters In Unity***

Sisters in Unity's aims and objectives are to provide discipleship and fellowship for the ladies of ECCI, to enable strong relationships to be built with each other, knowing who they are in Christ, and using this knowledge to serve with confidence. Our activities this year have included 'Walk & Talk' in Epping Forest. And Saturday morning breakfast - consistently well-attended. Here there is an opportunity for the ladies to bring unchurched friends and family along. At the prayer breakfast, there is an opportunity to share testimonies, encourage each other, and pray in small groups as well as getting to know our sisters better.

We thank everyone who has volunteered their time and resources, to make our events successful and would love to see even more women getting involved in organizing and supporting events.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

### ***Explorers***

The Explorers children's ministry exists to bring the word of God to children in a fun, exciting and understandable way. The aim is for each child to learn more about God, develop their relationship with Him with the goal of deciding to follow Jesus. The weekly sessions during term time continue to work well, and the growth and development amongst the children is evident. The main themes covered during the year were The Books of the Bible, Emotions and The Fruit of the Spirit.

In February 2024, the children participated in two children's services, which allowed them to play an active part in the corporate service. The children enjoyed the service, and many people were blessed to see the children doing something in their own way for God. The team were immensely proud of each child and their willingness to be involved.

The team remains quite small, so the challenge of not having enough volunteers to serve in the ministry area still remains. The current team are supportive and work hard. Our desire is to see children saved and their lives transformed through the Gospel.

### ***Live Stream***

Over the past year, the LIVE STREAM ministry has continued to build on its mission of providing spiritual nourishment and fostering connection through online media. With a dedicated team of four volunteers, we have expanded our reach and improved the consistency of our broadcasts. United by a shared commitment to excellence, we enhanced production quality and maintained a steady online presence, supporting both our local congregation and a growing international audience.

With a focus on collaboration, the ministry also worked more closely with other departments, assisting with the streaming of mid-week services and special events. These collaborations ensured inclusivity for those unable to attend in person and amplified the church's overall outreach. They also reinforced our role as a vital connector within the body of Christ. Through these experiences, we have learned the importance of adaptability, clear communication, and thorough preparation. We remain committed to refining our ministry and expanding our impact in the year ahead.

### **Overseas Impact**

#### ***Compassion.***

We continue to support ten children in Effiakuma, Ghana through Compassion with a monthly financial gift. We also make an additional gift of £30 per child at Christmas as well as making donations to the care workers at the orphanage.

#### ***London City Mission.***

We currently support Tim Spring and Emmanuel Chanda who work with LCM monthly.

#### ***Panama.***

We continue to support, on a quarterly basis, Amanda Alverado in Panama who oversees a ministry to street children in Panama.



# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### Financial review

The Charity's work is entirely reliant on a) voluntary income from its donors b) local authority grants to fund the operation of the Nursery.

In the current year, ECCi received a total income of £542,084 (2023 : £541,363). A total of £566,257 (2023 : £579,037) was spent on the public benefit of activities of the charity. The Charity suffered a deficit of £24,173 (2023 : Deficit - £37,674).

In the previous year all the remaining assets and liabilities of the unincorporated charity were transferred to the CIO.

Total funds as at 31 August 2024 were £3,370,936 (2023 : £3,395,109) of which £52,261 (2023 : £54,680) was restricted and £3,318,675 (2023 : £3,340,429) was unrestricted. Of the unrestricted funds £2,946,994 (2023 : £2,978,948) related to Land and Buildings (net of secured debt) which is reflected in a separate designated fund. Unrestricted funds as at 31 August 2024, excluding those related to tangible fixed assets, were therefore £371,681 (2023 : £361,481). £227,952 (2023 : £232,574) of this has been designated by the Trustees as noted in Note 20. This leaves £143,729 (2023 : £128,907) in general funds.

#### Reserves policy

The Trustees policy is to hold a minimum level of funds to ensure that operations can continue should there be a downturn in income or unexpected need. Therefore, the charity should hold funds amounting to at least three months operating costs, plus committed expenditure. This equates to £187,781, compared to general reserves at the year end of £143,729, a shortfall of £44,052. The Trustees will be aiming to build up reserves in the forthcoming year.

#### Risk Management

The principal risks facing ECCi include:

- i. fluctuations in voluntary income, which could impact the sustainability of key ministries and outreach programmes. There is also a reliance on a limited pool of volunteers to deliver essential services, which poses a risk if volunteer availability declines. Additionally, regulatory changes in safeguarding, education, and data protection could require resource adjustments.
- ii. New Local Authority Parking Restrictions which, if implemented, could see a reduction in church attendance. Attendees have been signposted to the Selborne Walk car park which is a short walk away.
- iii. Succession Planning across all ministries to ensure that the outreach programmes can continue unhindered.

The trustees will continue to monitor these risks through regular reviews and updated policies, supported by strong governance and financial oversight.

#### Safeguarding Structures

Four of our Registered Partners help us to maintain good safeguarding structures at ECCi. Our Safeguarding Officer is a Barrister, and our Safeguarding Deputy is a Social Worker, both bring skills and experience to this role that are crucial in helping us run our provision with excellence and care. We have a Safeguarding policy in place which is reviewed on a yearly basis. We also run Safeguarding Training for our staff and volunteers on a regular basis.

Prospective volunteers at ECCi are expected to be a Registered Partner of our Church, showing that they are willing to follow our structure and leadership. They also complete a DBS check and go through a short interview before being allowed to serve in a Department of ECCi. Some of our departments also obtain references for our volunteers. Regular reports are provided to Trustees and any urgent matters are immediately reported to Pastors and Lead Trustees by safeguarding team.

These structures help us to implement safe standards for all our users and volunteers.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### Health and safety management

We have a health and safety policy and a range of risk assessments and procedures in place which are regularly reviewed and updated. There are measures and processes in place to help us to maintain safe environments which are monitored by staff members and overseen by a Trustee.

#### Structure, governance and management

Emmanuel Christian Centre was established in 1926 as part of Assemblies of God in Great Britain & Ireland, and subsequently as a separate charity by a Trust Deed dated 16th January 1997. To reflect its current identity more accurately, in 2015 the charity changed its name to Emmanuel Community Church International (ECCI). ECCI was registered as a Charitable Incorporated Organisation (CIO) in April 2020 and is governed under its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Paul Butler (Chair)	
Odette Findlay (Hon. Treasurer)	(Appointed 20 October 2024)
Abosede Ayomide Alegbeleye (Secretary)	(Appointed 20 October 2024)
Rev. Douglas Williams	
Debra Duncan-Silvera (HR)	
Wane Brockett (Health and Safety)	
David Lovell	(Appointed 27 May 2024)
Pastor Christopher Palmer	
Mark Williams	
Anetta Toudki	(Resigned 6 January 2024)
Oluwatoyin Cornwall	(Resigned 6 January 2024)

ECCI is overseen by a board of 9 Trustees, 5 of whom are elected by the Registered Partners of the charity following a vote. They remain in post for 2 years following which they can stand for re-election. The Senior and Associate Pastor are automatically trustees. The Senior Pastor appoints an additional 2 of the 9 trustees from among the Elders. These 4 elder trustees remain in post indefinitely.

New trustees are appointed from within the church. Prospective candidates are voted on by the registered partners at a specially called Extraordinary General Meeting. Candidates need to obtain 75% of partner votes to be appointed.

The board meets 6 times a year to oversee the administration of the charity. The day-to-day administration of the charity is delegated to the Administrator and to several teams and committees which operate within policies and procedures laid down by the board. The various sub-committees carry out specific tasks and make recommendations to the wider board for consideration.

#### Management

The remuneration of key management personnel is set by the non-salaried Trustees and follows a process that considers responsibilities, qualifications, and benchmarks from comparable roles in similar organisations. Where applicable, external salary surveys and charity sector guidelines are referenced to ensure fairness and transparency. The benchmark for pay award for pastors is based on the AOG salary guidelines. Pay awards for other staff members are based on comparable positions in the wider industry and London Living Wage guidelines. Pay reviews are conducted periodically. No trustee receives remuneration for their duties.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

### Trustee Training

Once appointed our new Trustees sign a model Trustee declaration statement committing them to giving of their time and expertise and undergo a process of induction and are presented with a welcome/information pack which outlines the policies, procedures, Church Constitution, Trust Deed, Holding Trustees, current Trustees and The Charity Commission's guidance 'The Essential Trustee; what you need to know' and 'Public Benefit; running a charity'. Trustees attend ongoing training provided internally and by external providers.

### Monitoring Achievement

The activities of ECCI are provided by several departments who are allocated a small annual budget. Each department has a leader who is also the budget holder. The department leader is responsible for monitoring the activities of its department and evaluating the effectiveness of its activities in the light of the charity's objectives. We aim to review all departments on a three-year basis to consider their progress, development and viability.

### Looking Ahead

Continued partnerships with schools, missions, and community projects are central to future growth and as a result ECCI aims to strengthen and expand its community outreach by potential development of a new Community Hub model to centralise these activities and provide greater focus on growing volunteer teams, enhancing training, and increasing support for ministries such as the Foodbank, Counselling Service, and Youth Ministry.

There are plans to

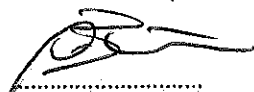
- i. improve facilities and invest in digital infrastructure, including upgrading live stream equipment and internet reliability.
- ii. review the risk register by Trustees,
- iii. provide development sessions for Elders and Trustees to discuss strategic priorities for ECCI.
- iv. focus on succession planning within the organization.

Financially, the charity intends to build free reserves to meet its policy goals and ensure long-term sustainability.

### Auditors

The auditors, Caton Fry & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



Paul Butler (Chair)  
Trustee

Date: 25 June 2025

# **EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 AUGUST 2024***

---

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

---

#### Opinion

We have audited the financial statements of Emmanuel Community Church International CIO (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 25 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO**

---

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most are significant are those that relate to:
  - Compliance with Statement of Recommended Practice: Accounting and Reporting by Charities 2015 as this is financial reporting framework that the financial statements are based on.
  - The key laws and regulations we have considered in this context including the Charities Act. In addition, we have considered provisions of other laws and regulation that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

---

- We assessed the risks of material misstatements in respect of fraud as follows:
  - Enquiry of senior management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
    - Used analytical procedures to identify any unusual or unexpected relationships;
    - Discussed areas of the financial statements with management that were susceptible to misstatement.
- Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above by:-
  - Carrying out an accounts disclosure checklist to confirm that the financial statements comply with the financial reporting framework.
- We corroborated our enquiries through:
  - review of correspondence with HMRC and the Charities Commission;
  - review of correspondence with other regularity bodies.
- We considered the risk of fraud through management override, and, in response, we incorporated testing of manual journal entries into our audit approach both at the year end and during the course of the year. We tested journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.
- Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud, including:
- We corroborated our enquiries through:
  - reviewing a sample of payments to documentation and procedures being followed in line with the financial procedures and controls in place;
  - reviewed the accounting policies adopted by the entity were in line with standard practice and were being followed appropriately by the company.

The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

There are inherent limitations in the audit procedures, described above and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion."

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Other matters

The comparative figures were not audited.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

## EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

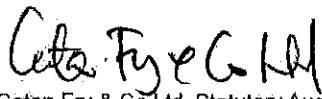
### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

---

##### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Caton Fry & Co Ltd, Statutory Auditor

Chartered Accountants

Essex House

7-8 The Shrubberies

George Lane

South Woodford

London

E18 1BD

Date: 25th June 2025

Caton Fry & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £ as restated
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	375,371	19,650	395,021	365,411
Charitable activities	4	142,908	-	142,908	172,179
Investments	5	3,754	-	3,754	2,508
Other income	6	401	-	401	1,265
<b>Total income</b>		<b>522,434</b>	<b>19,650</b>	<b>542,084</b>	<b>541,363</b>
<b>Expenditure on:</b>					
Charitable activities	7	544,188	22,069	566,257	579,037
<b>Total expenditure</b>		<b>544,188</b>	<b>22,069</b>	<b>566,257</b>	<b>579,037</b>
<b>Net expenditure</b>		<b>(21,754)</b>	<b>(2,419)</b>	<b>(24,173)</b>	<b>(37,674)</b>
 Transfer into CIO		 -	 -	 -	 668,466
<b>Net movement in funds</b>	<b>9</b>	<b>(21,754)</b>	<b>(2,419)</b>	<b>(24,173)</b>	<b>630,792</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 September 2023					
As originally reported		3,296,643	54,680	3,351,323	2,724,327
Prior year adjustment	26	43,786	-	43,786	39,990
As restated		3,340,429	54,680	3,395,109	2,764,317
<b>Fund balances at 31 August 2024</b>		<b>3,318,675</b>	<b>52,261</b>	<b>3,370,936</b>	<b>3,395,109</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

Prior financial year		Unrestricted funds 2023 £ as restated	Restricted funds 2023 £	Total 2023 £ as restated
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	3	348,854	16,557	365,411
Charitable activities	4	172,179	-	172,179
Investments	5	2,508	-	2,508
Other income	6	1,265	-	1,265
<b>Total income</b>		<b>524,806</b>	<b>16,557</b>	<b>541,363</b>
<b>Expenditure on:</b>				
Charitable activities	7	568,488	10,549	579,037
<b>Total expenditure</b>		<b>568,488</b>	<b>10,549</b>	<b>579,037</b>
<b>Net income/(expenditure)</b>		<b>(43,682)</b>	<b>6,008</b>	<b>(37,674)</b>
 Transfer into CIO		 621,779	 46,687	 668,466
<b>Net movement in funds</b>	9	<b>578,097</b>	<b>52,695</b>	<b>630,792</b>
<b>Reconciliation of funds:</b>				
Fund balances at 1 September 2022				
As originally reported		2,722,342	1,985	2,724,327
Prior year adjustment		39,990	-	39,990
As restated		2,762,332	1,985	2,764,317
 <b>Fund balances at 31 August 2023</b>		 <b>3,340,429</b>	 <b>54,680</b>	 <b>3,395,109</b>

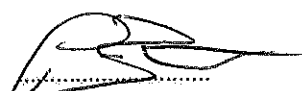
# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		3,227,151		3,256,082
<b>Current assets</b>					
Debtors	14	22,833		19,532	
Cash at bank and in hand		406,515		417,780	
		429,348		437,312	
<b>Creditors: amounts falling due within one year</b>	15	(55,458)		(46,045)	
<b>Net current assets</b>			373,890		391,267
<b>Total assets less current liabilities</b>			3,601,041		3,647,349
<b>Creditors: amounts falling due after more than one year</b>	16		(230,105)		(252,240)
<b>Net assets</b>			3,370,936		3,395,109
<b>The funds of the charity</b>					
Restricted income funds	19		52,261		54,680
Unrestricted funds	20		3,318,675		3,340,429
			3,370,936		3,395,109

The financial statements were approved by the trustees on 25<sup>th</sup> June 2025

  
Paul Butler (Chair)  
Trustee

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £ as restated	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	23		28,179		(11,019)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(17,584)		(13,587)	
Investment income received		3,754		2,508	
<b>Net cash used in investing activities</b>			(13,830)		(11,079)
<b>Financing activities</b>					
Repayment of bank loans		(25,614)		(27,315)	
<b>Net cash used in financing activities</b>			(25,614)		(27,315)
<b>Net decrease in cash and cash equivalents</b>			(11,265)		(49,413)
Cash and cash equivalents at beginning of year			417,780		467,193
<b>Cash and cash equivalents at end of year</b>			406,515		417,780

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

### **1 Accounting policies**

#### **Charity information**

Emmanuel Community Church International CIO is a Charitable Incorporated Organisation, registered in England & Wales, and is controlled by its governing document. Its principal address is as disclosed under legal and administrative information.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives other than Designated funds which have been set aside by the Trustees for specific activities undertaken by the charity.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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.

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Over 100 years on building only. Land is not depreciated.
Fixtures and fittings	Between 33% and 20% on cost.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Tithe and offerings	301,566	16,424	317,990	301,133	16,557	317,690
Gift Aid	73,805	3,226	77,031	47,721	-	47,721
	<u>375,371</u>	<u>19,650</u>	<u>395,021</u>	<u>348,854</u>	<u>16,557</u>	<u>365,411</u>

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Nursery income	133,232	156,418
Hall hire	9,676	15,761
	<u>142,908</u>	<u>172,179</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest income	<u>3,754</u>	<u>2,508</u>

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>401</u>	<u>1,265</u>



# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	267,449	290,997
Depreciation and impairment	46,515	44,720
Church premises	23,829	16,473
Department expenses	16,269	24,079
Equipment expensed	7,675	16,983
Advertising & promotional	1,785	9,068
Hospitality	17,653	9,158
Gifts and donations	46,362	48,822
	<u>427,537</u>	<u>460,300</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	123,960	114,177
Governance	14,760	4,560
	<u>566,257</u>	<u>579,037</u>
<b>Analysis by fund</b>		
Unrestricted funds	544,188	568,488
Restricted funds	22,069	10,549
	<u>566,257</u>	<u>579,037</u>

### 8 Support costs allocated to activities

	2024 £	2023 £
Mortgage interest	20,241	15,445
Insurance	8,251	11,832
Repairs & cleaning	37,530	53,736
Travel and subsistence	10,130	4,407
Licence, membership and subscriptions	14,221	7,444
Stationery, IT and telephone	14,270	7,489
Professional fees	4,625	3,324
Accountancy fees	9,887	6,619
Bank charges	1,637	1,475
Staff training and sundry	3,168	2,406
Governance costs	14,760	4,560
	<u>138,720</u>	<u>118,737</u>

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

<b>9</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	10,320	-
	- for other assurance services	3,780	-
	Depreciation of owned tangible fixed assets	46,515	44,720
		<u>          </u>	<u>          </u>

#### 10 Trustees

The charity considers its key management personnel to comprise the trustees and eldership of the church.

In accordance with the Charity's Constitution, and in line with other Churches Rev. Douglas Williams and Pastor Christopher Palmer were remunerated £73,848 (2023 : £73,323) which includes national insurance and employer pension contributions.

In accordance with the Charity's constitution the Snr. Pastor lives in a property owned by the Charity. Monthly rent which would have been received on the open market is estimated at £1,085 if it were not otherwise occupied.

There were no trustees' expenses paid for the year ended 31 August 2024 (2023 : £NIL).

#### 11 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Church	7	11
ECCI Nursery	7	7
	<u>          </u>	<u>          </u>
Total	14	18
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	242,920	262,151
Social security costs	12,984	16,769
Other pension costs	11,545	12,077
	<u>          </u>	<u>          </u>
	267,449	290,997
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 September 2023	3,575,000	377,855	3,952,855
Additions	-	17,584	17,584
At 31 August 2024	3,575,000	395,439	3,970,439
<b>Depreciation and impairment</b>			
At 1 September 2023	338,466	358,307	696,773
Depreciation charged in the year	31,954	14,561	46,515
At 31 August 2024	370,420	372,868	743,288
<b>Carrying amount</b>			
At 31 August 2024	3,204,580	22,571	3,227,151
At 31 August 2023	3,236,534	19,548	3,256,082

In June 2021 the Trustees revalued the three freehold properties held (Greenleaf Centre, ECC Erskine Road and 23 Hillcrest Road) to a total of £3,575,000, the valuation was undertaken by Humphrey & Co Property Services Limited.

### 14 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,648	2,627
Other debtors	594	594
Prepayments and accrued income	20,591	16,311
	22,833	19,532

### 15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	17	27,481	30,960
Trade creditors		9,802	6,185
Other creditors		2,333	2,461
Accruals and deferred income		15,842	6,439
		55,458	46,045

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	17	230,105	252,240

### 17 Loans and overdrafts

	2024 £	2023 £
Bank loans	257,586	283,200
Payable within one year	27,481	30,960
Payable after one year	230,105	252,240

Amounts included above which fall due after five years:

Payable by instalments	100,920	159,360
------------------------	---------	---------

The long-term loans are secured by fixed charges over The Greenleaf Centre property.

Interest is charged at 1.75% over the Bank England Base Rate.

### 18 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	11,545	12,077

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers into CIO	At 31 August 2024
	£	£	£	£	£
School of worship	17,958	-	(1,400)	-	16,558
New building	800	-	-	-	800
Kids club	1,311	714	(504)	-	1,521
Bags of hope	21,015	16,785	(10,803)	-	26,997
Kintsugi hope	2,423	-	-	-	2,423
Bible for ECS	278	3	-	-	281
Hardship	8,910	2,148	(7,377)	-	3,681
Donation and legacy	1,985	-	(1,985)	-	-
	<u>54,680</u>	<u>19,650</u>	<u>(22,069)</u>	<u>-</u>	<u>52,261</u>

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers into CIO	At 31 August 2023
	£	£	£	£	£
School of worship	-	-	(7,038)	24,996	17,958
New building	-	-	-	800	800
Kids club	-	-	-	1,311	1,311
Bags of hope	-	8,739	(381)	12,657	21,015
Kintsugi hope	-	1,318	(293)	1,398	2,423
Bible for ECS	-	-	(77)	355	278
Hardship	-	6,500	(2,760)	5,170	8,910
Donation and legacy	1,985	-	-	-	1,985
	<u>1,985</u>	<u>16,557</u>	<u>(10,549)</u>	<u>46,687</u>	<u>54,680</u>

Restricted monies are given by the congregation for a particular project as follows:-

- . School of Worship - To participate in S.O.W. events/training.
- . Kids Club - To subsidise young people on trips/camps/conferences.
- . Bags of Hope (Foodbank) - For community outreach.
- . Kintsugi Hope - To support wellbeing programmes.
- . Bibles for ECS - To purchase bibles for Emmanuel Community School.
- . Hardship - To help individuals in need.

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers into CIO	At 31 August 2024
	£	£	£	£	£
Nursery	104,276	134,122	(134,711)	-	103,687
Freehold	2,978,948	-	(31,954)	-	2,946,994
Mission	76,114	29,495	(33,528)	-	72,081
New building	52,184	-	-	-	52,184
General funds	128,907	358,817	(343,995)	-	143,729
	<u>3,340,429</u>	<u>522,434</u>	<u>(544,188)</u>	<u>-</u>	<u>3,318,675</u>

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers into CIO	At 31 August 2023
	£	£	£	£	£
Nursery	82,323	156,073	(134,120)	-	104,276
Freehold	2,705,162	-	-	273,786	2,978,948
Mission	-	29,333	(35,317)	82,098	76,114
New building	-	-	-	52,184	52,184
General funds	(25,153)	339,400	(399,051)	213,711	128,907
	<u>2,762,332</u>	<u>524,806</u>	<u>(568,488)</u>	<u>621,779</u>	<u>3,340,429</u>

Designated funds are monies set aside by the Church relating to the following:-

- . Nursery - for use by the Nursery.
- . Freehold - based on the net book value of the freehold properties less the outstanding loan.
- . Mission - for mission purposes whether local or overseas.
- . New building - funds held which are intended to be used for the purchase of a new building.

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Tangible assets	3,227,151	-	3,227,151
Current assets/(liabilities)	321,629	52,261	373,890
Long term liabilities	(230,105)	-	(230,105)
	<u>3,318,675</u>	<u>52,261</u>	<u>3,370,936</u>

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 August 2023:</b>			
Tangible assets	3,256,082	-	3,256,082
Current assets/(liabilities)	336,587	54,680	391,267
Long term liabilities	(252,240)	-	(252,240)
	<u>3,340,429</u>	<u>54,680</u>	<u>3,395,109</u>

### 22 Related party transactions

Other than as disclosed in Note 10 there were no other disclosable related party transactions during the year (2023 - none).

### 23 Cash generated from/(absorbed by) operations

	2024 £	2023 £
Deficit for the year	(24,173)	(37,674)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(3,754)	(2,508)
Depreciation and impairment of tangible fixed assets	46,515	44,720
<b>Movements in working capital:</b>		
(Increase) in debtors	(3,301)	(19,532)
Increase in creditors	12,892	3,975
<b>Cash generated from/(absorbed by) operations</b>	<u>28,179</u>	<u>(11,019)</u>
Per cash flow statement page	<u>28,179</u>	<u>(11,019)</u>

### 24 Analysis of changes in net funds

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash at bank and in hand	417,780	(11,265)	406,515
Loans falling due within one year	(30,960)	3,479	(27,481)
Loans falling due after more than one year	(252,240)	22,135	(230,105)
	<u>134,580</u>	<u>14,349</u>	<u>148,929</u>

# EMMANUEL COMMUNITY CHURCH INTERNATIONAL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 25 Non-audit services provided by auditor

In common with many organisations of our size and nature we use our auditor to assist with the preparation of the financial statements.

### 26 Prior period adjustment

#### Changes to the balance sheet

	At 31 August 2023		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Fixed assets</b>			
Tangible assets	3,212,296	43,786	3,256,082
<b>Capital funds</b>			
<b>Income funds</b>			
Restricted funds	54,680	-	54,680
Unrestricted funds	3,296,643	43,786	3,340,429
<b>Total equity</b>	<b>3,351,323</b>	<b>43,786</b>	<b>3,395,109</b>

#### Changes to the Statement of Financial Activities

	Period ended 31 August 2023		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Charitable activities</b>	582,833	(3,796)	579,037
<b>Net movement in funds</b>	<b>626,996</b>	<b>3,796</b>	<b>630,792</b>

A review of the land and building depreciation balance brought forward found that land had been depreciated in previous years. Therefore a prior year adjustment has been made to rectify this error.