

Emmanuel Church London

# Report and Accounts

(Unaudited)

year ended 31 August 2019

# EMMANUEL CHURCH LONDON

YEAR ENDED 31 AUGUST 2019

## COMPANY INFORMATION

<b>Directors/Trustees</b>	T Glass S Mathews T Sales P Wadi P Yeo
<b>Company Secretary</b>	T Glass
<b>Key staff</b>	S Gibbs B Lindsay
<b>Governing Document</b>	Memorandum and Articles of Association 2010
<b>Company Registration Number</b>	07172997
<b>Charity Registration Number</b>	1135497
<b>Registered Office</b>	Forum @ Greenwich Trafalgar Road, Greenwich, London, SE10 9EQ
<b>Independent Examiner</b>	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Ave, Petts Wood Orpington, Kent, BR5 1AT
<b>Bankers</b>	Barclays Bank plc

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# EMMANUEL CHURCH LONDON

## REPORT OF THE DIRECTORS

YEAR ENDED 31 AUGUST 2019

The Trustees who are also the Directors have pleasure in submitting the Report and Accounts for the year to 31 August 2019.

### **Objectives and activities of the charity**

The charity's aims are to advance the Christian faith in London and in other parts of the UK or the world as may be appropriate, and also to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support.

The church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a diverse community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Emmanuel Church London; its trustees, elders and members, are committed to the development of those New Testament principles. It is not alone in this, it is one of many churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of London come into this experience of knowing Jesus as their Lord, Saviour and friend.

### **Church activity**

#### **Sundays**

The Sunday meetings of the church are designed to provide Christian worship, teaching and discipleship to those that have a Christian faith and to introduce those that do not to Christian life and community. These are open to all, free of charge and designed to be accessible to all nationalities, ethnicities and to those with or without a faith.

Each week the church meets publicly on Sunday in Greenwich and New Cross. The church aims to display the diversity of those that live in South East London and that is reflected in those that attend our Sunday meetings. These meetings give opportunity for teaching in faith and discipleship, for prayer and worship involving a wide spread of participants. In March 2020 we made the decision that the New Cross site should not continue as a separate Sunday meeting.

#### **Outreach and Baptisms**

During the year we hosted an Alpha course for those wishing to understand and assess the Christian faith with approximately 20 people attending in total.

We baptised 7 people in 2018/2019, which is an exciting element of our church activity. Baptism is a significant moment in the life of a Christian and represents a public declaration of faith as well as an affiliation with our particular family of believers at Emmanuel.

### **Small groups**

One of the features of the early church that changed the Roman world was the impact of genuine, generous and supportive communities that were built as part of individual's radical heart response to the teaching of Jesus. It is the desire of Emmanuel Church London to see similar communities of Christians outworking what it means to be Christian disciples together.

To this end the church runs both 'Connect groups' and 'Core groups'. The former are to bring together communities of Christians in groups of between 6 and 12 people on a weekly basis to serve in community and encourage teaching, worship and discipleship. 'Core groups' are smaller more focused groups of 2-4 people committed to a depth of discipleship together which has seen great friendship and with heart change as people become devoted to following the example of Jesus.

### **Children and Youth**

Impacting the next generation is an important part of the work of the church, to bring a deep sense of value to those growing up in a modern Western city. Not just personal value and identity but also an awareness of the value of others, our relationships with our families, our communities, and those that we meet in ordinary life whether similar to us or different. The aim is to bring the conviction of the love of God to all and to be, as Jesus indicated, consistently and sacrificially "the light of the world".

The children's work is ever expanding and involves approximately 50 volunteers across the year to give the children the time and attention to achieve those aims.

Emmanuel Youth caters for young people from school years 7 to year 13. The group now comprises of a mixed group with 20 - 25 in regular attendance.

### **Community/External Church Activity**

#### **Knife crime, school exclusion and youth violence**

This has sadly been a major issue for London in 2018 and 2019; the statistics stating clearly that "doing nothing" is not an option. Ben Lindsay, one of the employed church pastors, has led on advocating how solutions to the wide ranging problems that cause knife crime, school exclusion and youth violence can come from local communities when understood and acted upon together by churches, faith and other community groups and statutory bodies.

This has led to engagement on the issues of knife crime, school exclusion and gang violence involving initiating and supporting community projects, speaking at various multi-faith events across London, assisting in shaping the Mayor's strategy and continuing to connect with local families, church leaders, local councillors and MPs.

In the year, with the support of other churches in the New Frontiers network for which we are very grateful, he has been released by the church to start a charity specifically to address the social and health issues resulting in and from this issue. One aspect of this is training and liaison between the different groups engaged in this area, to enable all involved to work more effectively, including churches and community groups to be able to play a full part in solving the problems. This, with the help of those from across the community, has resulted in "Power the Fight" (reg charity 1181143) for which the church gave initial seed funding from its members of £15,000 added to further by Gift Aid of £2,700. Ben continued to be employed by the church in 2019/20 with the particular brief to develop Power the Fight and a strategic input into resolving this tragic issue not just in London but in the country as a whole.

### **Race and diversity**

During 2018 we released one of our full-time employees, Ben Lindsay, to spend a day a week writing a book - 'We need to talk about race: understanding the black experience in white majority churches' which was published in July 2019. It was hoped that this book would help churches and Christians across the UK think through how they approach the opportunity and challenge of building racially diverse congregations. The book has been well received and has led to many churches and individuals freshly inspired and equipped to understand and move forward on this important issue.

### **Newday**

Newday is a large youth event hosted at the Norfolk showground by a team from the New Frontiers family of churches. Gathering around 7,000 young people aged between 11 and 19, with a strong evangelistic element, Emmanuel Church London has supported this event by providing leadership and took a large team of volunteers to serve the event.

### **Local financial needs**

We are committed to the support of the Greenwich foodbank, hosted by Christchurch Church, providing financial support (£600) to enable the distribution of food parcels that supply individuals or families with 3 days' worth of food to help in times of need. We also support other local projects (totalling £1,000) and over 50 individuals who were known to be in need by church members with food vouchers and food parcels at Christmas (totalling £4,000).

### **Older people**

Over the year we have continued to meet and spend time with older people in our communities. There are individual volunteers with Age UK who have been visiting pensioners, providing companionship and support with achieving personal goals.

As a church, we gave around 120 hampers to older people during the Christmas season. We also organised local events for pensioners, including partnering with a local pub who provided a free Christmas meal, carol singing and visiting local sheltered housing schemes.

The trustees would also like to thank all those who have given of their time on a voluntary basis, particularly those who have negotiated time off from their paid work to further the community activities of the church. Volunteers are key to the delivery of our Sunday meetings and the increasing number of other church related activities.

### **Grants and giving to others**

One of the values Emmanuel Church London wants to display is that of generosity. We recognise the value in the work done by others, whether in Christian mission or in social action and relief of poverty and hardship. The church and its members put this value into practice by giving money to others undertaking that work; especially by having special gift days (known as 'offerings') for this purpose.

During the year we have given towards two major offerings; those in need at Christmas 2018 and seed funding for church planting in Europe and other key capital cities which raised a combined total of approximately £20,000. Details are shown in Note 9 to the accounts.

### **Plans for the future**

2019 was a year of reviewing the work of the church. The church was formed in 2008 and a lot has been achieved in those 10 years. The review was undertaken as it was important to see that what we were doing continued to achieve what we were called to as we moved into the second decade. The impact of that review is now becoming evident in the plans for 2020 and beyond although we expect there to be further outcomes in the future as God speaks and works amongst us.

>The role of Ben Lindsay and the new charity "Power the Fight" in the significant issue of knife crime and serious youth violence will involve secondment of Ben to this work 90% of his time in the next year.

>There is to be a focus on our Sunday meetings to make sure they demonstrate the life of Jesus and communicate what is meant by 'The Gospel' in a way that is contextually relevant to Londoners in 2020.

> The staff team, which has been increased to give greater ability to provide relevant pastoral and discipleship and invest in the development of leaders at all levels both in and outside of the church.

We look forward to reporting on the impact of these changes in the future.

In planning the activities the Directors have had regard to the guidance on public benefit issued by the Charity Commission.

### **Governance**

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company. New Directors are recruited and appointed by the church Elders, on recommendation by the existing Directors.

## Financial Review

The charity's principle source of income comes from people committed to the church making regular monthly donations. This income is supplemented by further irregular giving and also the addition of gift aid claimed on appropriate gifts. We make Gift Aid claims on a monthly basis.

Emmanuel Church London is extremely grateful for this ongoing support, recognising the consistent and generous self-sacrifice from those with heavy rental or mortgage requirements. However, there is also recognition of those of all income levels remembering the emphasis of Jesus; that small amounts given by those with little count for more than financially larger support from those with greater resources.

The income for the year of just over £385,000 (£32,000 per month), was a notable increase on that of 2017/18 at £27,000 per month. This was a response of sacrificial generosity from the members as a higher expenditure budget was set specifically to make sure the overall objectives of the church for growth and radical generosity could be met. This generosity enabled expenditure for the year of just over £360,000, or £30,000 per month, with a further £14,000 held in restricted funds paid as initial grant funding to international church planting in autumn 2019 and £10,000 in other funds for community use.

The most significant areas of expenditure that were enabled in the year were:

A -Grants which were increased to £40,000; primarily to Power the Fight (£15,000 to 'seed fund' the initial work of the charity in high level strategic impacts on government and social policy in this area) and to the Clarendon Trust (£18,000 to fund church planting and development in the UK and abroad and £5,000 to support the 'Youth Culture' event for youth workers and leaders).

B- Staffing which was increased by £50,000 to enable the secondment of Ben Lindsay for 80% of his time to ensure that Power the Fight was resourced to make a significant impact in the area of knife crime and serious youth violence which is acknowledged to be a major societal issue impacting communities across London and the UK.

We were also able to be set aside a further £14,000 into our designated 'Future Fund' (see note 9). The closing position for the year gave a strengthened position with the general fund standing at approximately £80,000 and other unrestricted funds of £135,000 and £23,000 of restricted funds held for special purposes. The funds held are intentionally being grown to allow for expenditure in 2019/20 and beyond, whereby staff are being seconded for Power the Fight and for extra resourcing of church pastoral and discipleship work.

We, along with all others in the UK, are reviewing how the operation of the church is affected by Covid-19. The church is continuing to meet via on-line media; both Sunday meetings and community groups for teaching, support and prayer. We have also reviewed the income and expenditure and expect to use part of the Future Fund this year in supporting the work of the church in the community and will continue to monitor our financial position, but have assessed that our reserves are sufficient for at least the next 12 months. This assessment is undertaken in the light of the recent developments, as the charity does not expect significant reductions in donated income and is immediately able to reduce outgoings on venue costs amounting to an estimated £60,000 per year. Should the income be impacted more than expected, further cost reductions can be made without substantially impacting the church's ability to achieve its ministry in the community and wider.

## **Reserves Policy**

The Directors' aim is to maintain a reserve equivalent to 3 months of the fixed costs incurred by the charity, leading to a required reserve of approximately £60,000. The reserve is now held primarily in our business current account but is also potentially supplemented by the funds in our 'Future Fund' of just under £136,000.

The general reserve is needed primarily to counter fluctuations in the financial contributions of church members which can at times be irregular, and to maintain sufficient funds to cover contingencies and, if required, short term budgetary deficits and at the year end stood at approximately £80,000.

## **Risk Statement**

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

## **Directors' Responsibilities**

The trustees, who are also the directors of Emmanuel Church London for the purpose of company law, 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).

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Reference and administrative** information is provided on the page following the cover sheet.

## **Approval**

This report was approved by the Directors on 17th April 2020 and signed on their behalf by:

S H Mathews

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**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
EMMANUEL CHURCH LONDON**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Nigel Hewson FCA DChA

Hewsons Chartered Accountants  
80 Woodhurst Ave, Petts Wood  
Orpington, Kent, BR5 1AT

29 April 2020

**EMMANUEL CHURCH LONDON**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2019**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOME FROM</b>					
Donations and legacies	2	323,284	51,813	375,097	318,702
Investments		354	-	354	113
<i>Charitable activities</i>	2	11,082	-	11,082	4,572
<i>Other income</i>		65	-	65	177
<b>Total income</b>		<b>334,785</b>	<b>51,813</b>	<b>386,598</b>	<b>323,564</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	299,362	63,479	362,841	275,184
<b>Total expenditure</b>		<b>299,362</b>	<b>63,479</b>	<b>362,841</b>	<b>275,184</b>
<b>Net income/(expenditure)</b>		<b>35,423</b>	<b>(11,666)</b>	<b>23,757</b>	<b>48,380</b>
Transfers between funds		(8,472)	8,472	-	-
<b>Net movement in funds</b>		<b>26,951</b>	<b>(3,194)</b>	<b>23,757</b>	<b>48,380</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		188,177	27,028	215,205	166,825
<b>Total funds carried forward</b>		<b>215,128</b>	<b>23,834</b>	<b>238,962</b>	<b>215,205</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 10-16 form part of these accounts.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**EMMANUEL CHURCH LONDON**  
**BALANCE SHEET**  
**YEAR ENDED 31 AUGUST 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
<b>FIXED ASSETS</b>					
Tangible assets	5	-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	6	5,551	3,624	9,175	17,114
Cash at bank	7	223,535	20,210	243,745	204,925
		<u>229,086</u>	<u>23,834</u>	<u>252,920</u>	<u>222,039</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	8	13,958	-	13,958	6,834
Net Current Assets		<u>215,128</u>	<u>23,834</u>	<u>238,962</u>	<u>215,205</u>
<b>NET ASSETS</b>		<u>215,128</u>	<u>23,834</u>	<u>238,962</u>	<u>215,205</u>
<b>FUND BALANCES</b>					
Unrestricted funds	9				
General Funds		79,249	-	79,249	67,052
Designated funds		135,879	-	135,879	121,125
Restricted Funds	9	<u>-</u>	<u>23,834</u>	<u>23,834</u>	<u>27,028</u>
		<u>215,128</u>	<u>23,834</u>	<u>238,962</u>	<u>215,205</u>

*For the year ended 31 August 2019, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.*

*Responsibilities of directors/trustees:*

- a. *The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

Approved by the Directors and signed on their behalf on the 17th April 2020 by:

S H Mathews  
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Company number: 07172997 Charity number: 1135497

The notes on page 10-16 form part of these accounts.

## EMMANUEL CHURCH LONDON

### NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

#### 1 Accounting Policies

Emmanuel Church London is a private company limited by guarantee incorporated in England and Wales. The registered office is Forum @ Greenwich Trafalgar Road, Greenwich, London, SE10 9EQ.

The accounts have been prepared under the historic cost convention, 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) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The following are the accounting policies which have been applied in dealing with material items:-

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. This assessment is undertaken in the light of the recent developments arising from Covid-19, as the charity does not expect significant reductions in donated income and is immediately able to reduce outgoings on venue costs amounting to an estimated £60,000 per year. Should the income be impacted more than expected further cost reductions can be made without substantially impacting the church's ability to achieve its ministry in the community and wider.

##### a) Income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Investment income is taken into account when receivable.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

##### b) Expenditure:

Expenditure, including irrecoverable VAT, is accounted for on an accruals basis when incurred by the charity regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

##### c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

##### d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.

Depreciation periods are as follows:

Equipment	Between 3 and 7 years
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##### e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they fall due for payment.

##### f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

##### g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

# EMMANUEL CHURCH LONDON

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

### h) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments and has no financial instruments measured at amortised cost. All financial instruments are measured at the cash or other consideration expected to be paid or received and have not been discounted.

2	Total 2019	Total 2018
<b>a Donations and legacies</b>	£	£
General donations	296,505	270,150
Tax recoverable	54,802	48,552
Grants	23,790	-
	<b>375,097</b>	<b>318,702</b>

<b>b Charitable activities</b>	£	£
Church conference	7,314	2,498
Newday youth conference	3,768	1,765
Other activities	-	309
	<b>11,082</b>	<b>4,572</b>

### 3 Charitable activity

	Total 2019	Total 2018
<b>a Direct Charitable Costs</b>	£	£
Salaries, travel and expenses	197,215	143,908
Venue Hire	60,707	58,792
Other meeting costs	6,059	8,605
Evangelism and activities	14,249	15,504
Conferences and training	19,467	2,875
Miscellaneous expenses	1,437	689
Grants payable	45,202	27,507
	<b>344,336</b>	<b>257,880</b>

<b>b Support</b>	£	£
Governance costs	2,446	2,696
Office costs	11,660	10,437
Other support	4,399	4,017
Depreciation	-	154
	<b>18,505</b>	<b>17,304</b>

### Combined charitable activity cost

	<b>362,841</b>	<b>275,184</b>
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c Grants	Institutions	Individuals	2019	2018
2018/19	£	£	£	£
Mission support	24,000	-	24,000	15,635
Relief of poverty and need	600	5,575	6,175	11,872
Social action grants	15,027	-	15,027	-
	<b>39,627</b>	<b>5,575</b>	<b>45,202</b>	<b>27,507</b>

The 'social action grants' in 2018/19 represent a monetary grant of £15,027 to Power the Fight (registered charity 1181143) which is established to prevent knife crime and serious youth violence and protect those at risk. In addition to the monetary grant approximately 4/5ths of the time of Ben Lindsay, one of the staff of Emmanuel Church London, from 1 January 2019 was seconded to Power the Fight to enable it to commence its work effectively (with a value of approximately £32,000 in the period).

2017/18	Institutions	Individuals	2018	2017
	£	£	£	£
Mission support	15,635	-	15,635	22,625
Relief of poverty and need	7,434	4,438	11,872	17,851
Other grants	-	-	-	50
	<b>23,069</b>	<b>4,438</b>	<b>27,507</b>	<b>40,526</b>

# EMMANUEL CHURCH LONDON

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

The main features of the grants made to institutions were:	<u>2019</u>	<u>2018</u>
	£	£
Clarendon Trust	23,000	1,500
Power the Fight	15,027	-
Greenwich Foodbank	600	1,478
New Ground Churches (for mission and poverty relief)	-	14,000
Transform Network	-	1,756
Other local community projects	1,000	4,335
	<u>39,627</u>	<u>23,069</u>

### d Rental commitments

There are no rental commitments ending over 12 months after the balance sheet date. The rental commitment at the balance sheet date for contracts ending within one year amounted to £21,500 (2018 £21,000).

### 4 Staff & Trustees and similar disclosures

	<u>2019</u>	<u>2018</u>
	£	£
Gross wages, salaries & benefits in kind	176,621	128,175
Employer's National Insurance costs	10,296	9,203
Pension costs	10,298	6,204
Other benefits	-	326
Total staff costs	<u>197,215</u>	<u>143,908</u>

The charity had an monthly average of 9 employed staff (5 full time equivalent). Its activities are generally carried out by volunteers.

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

Remuneration, including pension contributions, payable to key management amounted to £100,072 (2018: £97,000). Key management is considered to cover the 2 employed church elders.

A close relative of a trustee was paid during the year, as follows as permitted by the governing document. The connected trustee has no role in determining appointment, salaries or benefits:

Kathryn Sales, the spouse of Mr Tim Sales, was employed as office manager and received salary and maternity pay in the year of £6,283 (2018 £15,868) and had pension contributions paid of £599 (2018 £1,803). In addition ordinary employee job related support costs were incurred for the church in the performance of her employment responsibilities which did not exceed £500 in either year.

The total amount of donations funded by trustees and connected parties was £50,829 (2018 £47,404).

No expenses (2018: nil) were paid to, or for, the trustees in that capacity. Reimbursements for expenses incurred when acting as agent for the charity including for employment related expense are not included in this disclosure. No other transactions have taken place with related parties during the year.

Fees payable to Hewsons Chartered Accountants, other than for the independent examination of £1,500 including VAT (2018 £1,500) totalled £NIL (2018 £NIL).

EMMANUEL CHURCH LONDON

NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

**5 Tangible Fixed Assets**

	Equipment £	Total £
Cost		
At 1 September 2018	2,432	2,432
At 31 August 2019	2,432	2,432
Accumulated Depreciation		
At 1 September 2018	2,432	2,432
Charge for the period	-	-
At 31 August 2019	2,432	2,432
Net book value		
At 31 August 2019	-	-
At 1 September 2018	-	-

**6 Debtors and Prepayments**

	2019 £	2018 £
Tax recoverable	7,259	14,210
Other debtors	-	200
Prepayments	1,916	2,704
	9,175	17,114

**7 Cash at Bank and in Hand**

	2019 £	2018 £
Bank operating accounts	107,867	83,800
Bank deposits	135,878	121,125
	243,745	204,925

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**8 Creditors: liabilities falling due within one year**

	2019 £	2018 £
Trade creditors	2,818	2,835
Tax and social security	4,640	2,499
Constructive grant obligations	5,000	-
Accruals	1,500	1,500
	13,958	6,834

# EMMANUEL CHURCH LONDON

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

### 9 Funds

The unrestricted funds include 2 funds designated by the trustees for future expenditure on particular purposes; the Future Fund is to allow for future expenditure on major church developments and the Community Fund is for work amongst the local community (which closed in 2019).

<i>2018/19</i>	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Designated funds					
Future Fund	121,125	354	-	14,400	135,879
	<u>121,125</u>	<u>354</u>	<u>-</u>	<u>14,400</u>	<u>135,879</u>

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Power the Fight fund	17,721	-	(15,027)	-	2,694
Power the Fight staff fund	-	23,790	(32,262)	8,472	-
Christmas appeal	2,648	5,837	(4,045)	-	4,440
Community fund offering	6,307	-	(3,778)	-	2,529
Church weekend fund	-	7,367	(7,367)	-	-
Church planting fund	-	13,819	-	-	13,819
Zimbabwe offering	352	-	-	-	352
Other restricted funds	-	1,000	(1,000)	-	-
	<u>27,028</u>	<u>51,813</u>	<u>(63,479)</u>	<u>8,472</u>	<u>23,834</u>

<i>2017/18</i>	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Designated funds					
Future Fund	106,592	113	-	14,420	121,125
Community Fund	434	-	-	(434)	-
	<u>107,026</u>	<u>113</u>	<u>-</u>	<u>13,986</u>	<u>121,125</u>

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Power the Fight fund	-	17,721	-	-	17,721
Christmas appeal	-	6,836	(4,188)	-	2,648
Community fund offering	10,794	50	(3,149)	(1,388)	6,307
Local charities offering	5,269	-	(5,269)	-	-
Zimbabwe offering	1,435	-	(1,083)	-	352
	<u>17,498</u>	<u>24,607</u>	<u>(13,689)</u>	<u>(1,388)</u>	<u>27,028</u>



# EMMANUEL CHURCH LONDON

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 AUGUST 2019

The restricted funds are held as a result of special offerings taken specifically to help support the work of other charities and charitable projects both in the UK and internationally. The 'Power the Fight' fund is for the initial support of the establishment of the charity 'Power the Fight' working to involve communities to help reduce knife crime and serious youth violence. The 'Power the Fight staff fund' is in order to support the secondment of staff to the work of Power the Fight. The Christmas appeal is to give support for the elderly and others in hardship or distress in the local community. The 'Community fund' offering and the 'Local charities' fund are for local charities and projects working in the area of South East London, together with support of individuals in need by reason of age, ill health, poverty or other similar issues. The Church weekend fund was to assist financing of a church conference in the year. The Church Planting fund is to support the work of church planting in Europe and other key capital cities. The Zimbabwe offering is for the support of churches and charities working to bring the love of Christ to the people of Zimbabwe spiritually and materially.

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
<b>2018/19</b>				
Restricted funds	-	20,210	3,624	23,834
Unrestricted funds				
Designated funds	-	135,879	-	135,879
General funds	-	87,656	(8,407)	79,249
	-	243,745	(4,783)	238,962
<b>2017/18</b>	£	£	£	£
Restricted funds	-	24,334	2,694	27,028
Unrestricted funds				
Designated funds	-	121,125	-	121,125
General funds	-	59,466	7,586	67,052
	-	204,925	10,280	215,205

### 10 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

**EMMANUEL CHURCH LONDON**  
**Detailed Statement of Financial Activities with Comparatives**  
**YEAR ENDED 31 AUGUST 2019**

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2019	2018	2019	2018	2019	2018	2019	2018
	Note	£	£	£	£	£	£	£	£
<b>INCOME FROM</b>									
Donations and legacies	2	323,284	294,095			51,813	24,607	375,097	318,702
Investments		-	-	354	113			354	113
Charitable activities		11,082	4,572					11,082	4,572
Other income		65	177					65	177
<b>Total income</b>		<b>334,431</b>	<b>298,844</b>	<b>354</b>	<b>113</b>	<b>51,813</b>	<b>24,607</b>	<b>386,598</b>	<b>323,564</b>
<b>EXPENDITURE ON</b>									
Charitable activities	3	299,362	261,495			63,479	13,689	362,841	275,184
<b>Total expenditure</b>		<b>299,362</b>	<b>261,495</b>	<b>-</b>	<b>-</b>	<b>63,479</b>	<b>13,689</b>	<b>362,841</b>	<b>275,184</b>
<b>Net income/(expenditure)</b>		<b>35,069</b>	<b>37,349</b>	<b>354</b>	<b>113</b>	<b>(11,666)</b>	<b>10,918</b>	<b>23,757</b>	<b>48,380</b>
Transfers between funds		(22,872)	(12,598)	14,400	13,986	(8,472)	(1,388)	-	-
<b>Net movement in funds</b>		<b>12,197</b>	<b>24,751</b>	<b>14,754</b>	<b>14,099</b>	<b>(3,194)</b>	<b>9,530</b>	<b>23,757</b>	<b>48,380</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		67,052	42,301	121,125	107,026	27,028	17,498	215,205	166,825
<b>Total funds carried forward</b>		<b>79,249</b>	<b>67,052</b>	<b>135,879</b>	<b>121,125</b>	<b>23,834</b>	<b>27,028</b>	<b>238,962</b>	<b>215,205</b>

Movements on reserves and all recognised gains and losses are shown above.