



Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council of  
Emmanuel Church, South Croydon

**for the year ended 31 December 2022**

**Registered Charity no 1132879**

**Vicar**

The Revd John Adams  
The Vicarage  
33 Hurst Way  
South Croydon  
Surrey CR2 7AP

**Church Office**

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Telephone: (020) 8688 6676

**Auditors**

Jacob Cavanagh & Skeet  
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**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
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**Annual Report for 2022**

**Aim and Purpose**

The Parochial Church Council of Emmanuel Church, South Croydon (the “PCC”) has the responsibility of co-operating with the Vicar, the Revd John Adams, in promoting in the ecclesiastical parish the whole mission of the Church: pastoral; evangelistic; social; and ecumenical. The Vicar and PCC have taken account of the Charity Commission’s guidance on public benefit in planning our activities.

During the year, the Vicar and PCC developed a refreshed vision for the Church, which was presented at the Annual Parochial Church Meeting in May 2022, namely that:

Emmanuel Croydon seeks to be a place of unconditional welcome, Christ-centred revival and deep discipleship, for our generation and the next, in South Croydon and beyond.

All our teaching, ministries and activities are rooted in the Bible, and our desire to see people respond to the living God through creative worship and openness to the ministry of the Holy Spirit.

**Leadership**

The Vicar, John Adams, is supported in leadership by the PCC, and:

- the Rev Jon Featherstone, who was appointed Associate Vicar in March 2022.
- the Rev Elliot Swatridge, who took up the post of Minister for Children, Youth and Families in January 2022.
- the Ministry team: which comprises the Vicar, clergy and staff team and the heads of ministries. The heads of ministry currently include Discipleship, Prayer, Seniors, and caring for the Vulnerable, among others. The team meets together weekly to oversee the day to day development of the church’s ministry.
- the Leadership team: which comprises the Vicar and other clergy, the two Churchwardens and Amanda Baxter and Suja Chacko. This team provides day-to-day oversight and linkage between the Church’s Ministry and the wider aspects of the life of the Church.

**Personnel**

Emmanuel is blessed with many committed volunteers, who alongside our staff team, run or assist with our activities. The PCC would like to express its thanks to all who volunteered their time so willingly during 2022.

The PCC has established a number of paid staff roles to lead key activities, to coordinate volunteers and to support the clergy in their work. The PCC keeps the rationale for these roles under regular review. The following paid roles were in place during 2022:

- Worship Pastor - Stuart Burke
- Children’s Ministry Co-ordinator – Sheridan Lloyd stepped down from this part time role in Jan 2022. Although the post has been advertised, the PCC has yet to identify a suitable replacement
- Families Pastor – Jo Lines, part time, was appointed to this role in Aug 2022, succeeding Clare Fillingham who stepped down after many years of service
- Production and Online Media coordinator – Sam Merrell
- The Church office was run by a number of part time members of staff: Magdalena Zajackowska, Operations Manager, who left in April 2022. Jill Bishop (Office Administrator) was employed for the full year and supported by Sumbo Taiwo from June to November and Susie Foster from December. Susannah Wells was appointed Personal Assistant to the Clergy and Leadership Team from January 2022.

Annual appraisals are undertaken for all staff by the relevant Line Manager.

**Worship and Prayer**

Throughout the year our Sunday pattern of worship and prayer has comprised the following services:

- Sunday mornings at 10am: This service contains sung worship, prayers, songs, readings from the Bible, and a sermon. The worship is led by a band with contemporary songs as well as hymns with an organ.
- Sunday evenings at 6.30pm. This service contains sung worship, prayers, readings from the Bible, and a sermon. The worship is led by a band with contemporary songs.
- Twice-monthly Evening Prayer reflective services at 8.30pm.

Communion is shared regularly at our services. Both the 10am and 6.30pm services are live-streamed, with all sermons available for download, whilst Evening Prayer alternates between in-person and online. Our worship is also regularly enriched by our Youth Band and Gospel Choir.

A significant new development during the year has been the launch of “Tuesday at Two”, which offers a mixture of presentations, activities and a fortnightly service, traditional in style, with organ-led hymns and sermons from our preaching team.

At Christmas, we held our traditional carol services, including listening to the Emmanuel choir, and hearing Christmas Bible readings which tell the good news of Jesus's coming. On Christmas Eve, we held an all-age service (repeated twice) which enabled us to discover anew what Christmas is all about.

We held regular “Prayer at the Centre” meetings via Zoom, as well as a series of other prayer events, enabling and encouraging personal and corporate prayer as “the engine room” for our church, community and wider world.

Regular communication with members remains a priority. A “Mid-week Memo”, typically led by the Vicar, has been used to complement the teaching in the Sunday Services, and a weekly email update was sent to everyone on the church's database every Friday.

During the year, both the PCC and Ministry teams completed the Living in Love and Faith course, a Church of England-wide exercise to promote engagement in conversations about human sexuality.

The Electoral Roll was revised in April 2023 and consisted of 377 names, compared with 358 in the previous year.

During 2022, 11 baptisms, 4 weddings and 1 funeral were conducted. (2021: 4 baptisms, 7 weddings and 3 funerals).

### **Discipleship and Pastoral Care**

Supporting members of our congregation and local community at various stages of faith and family life is an important part of our life as a church. We have more than 25 Home Groups that meet for Bible study, prayer, friendship and mutual support. Studies have continued to be linked to the Sunday morning sermons. A short course of “6 Steps to Loving Your Church” in the autumn provided practical teaching on how we can welcome and encourage each other. A number of courses (such as Hope Explored) were also run throughout the year for those exploring the Christian faith as well as new believers.

The pastoral care of church members and parish residents is shared among many people. It takes place in various contexts, with Home Groups playing an important part. We encourage all church members to exercise care for one another as members of the Body of Christ. The Pastoral Team, comprised of the clergy and pastoral ministers, also responds to crises and provides one-to-one care and counsel.

### **Wider Activities and Ministry**

As we continue to nurture and build our community, we want our groups and activities to be a place for people to be inspired, to join in, lead and grow. 2022 represented a year in which most activities were able to return to taking place in person, and we were able to launch new initiatives. The Emmanuel Centre is increasingly being used by the church and the wider community, in line with the vision we had as we extended and refurbished it.

As well as The Rock groups on Sunday mornings, we held regular midweek activities for our children and young people. Friday Rockz, every two weeks, is a popular, fun-filled, action packed group for children in school years 3-6. Years 10-13 met up on a Tuesday evening, with a social and puddings, and for school years 6-9 there was a weekly midweek meeting on Wednesdays alternating between in-person and online. After a break during lockdown, we ran our Mayhem holiday club for primary school children during a week in the summer holidays. A series of “Back on the Bus” events were held for large numbers of young people within the church and wider community, including Thorpe Park aqua park, a beach trip, Guildford Lido and a 3-day camping trip to Gilwell Park Scout Centre.

A significant new development during 2022 was the launch of the Be Together group, for adults with additional needs, which meets as part of the 10am Sunday morning service.

For young families, we continued with our programme of creche, Toddlers, Saturdads, Bumps and Babies and Messy Church. We held regular Mums' Breakfasts. Moving on Mums is a group for mums whose children are moving from home and Nexus is for women who are around the age of 'retirement'. They meet regularly to provide social and spiritual support through these periods of change.

Our activities for Seniors included regular Tuesday afternoon meetings, and Rendezvous, a holiday at home for seniors, took place 3 times during the year.

As part of our response to the difficulties created by the impact of higher energy prices in our community, we began "Church With Warmth". The Emmanuel Centre has been open during the winter for people to "work at home" in the workspace on a Monday, Tuesday and Friday. The Renew Lounge is open all day on Friday, offering welcome and hospitality, including hot drinks and a light lunch, and a Story Time for children aged 4-11 years.

Selam is an English language class for women in the locality for whom English is not their first language, and a place where they can find friendship, confidence, and a warm welcome into the UK.

The ECO Group continued to coordinate our thinking and efforts to become better environmental curators of God's creation, both corporately and individually. We want our church – as an organisation, as a building and as members – to work to increase our positive environmental interactions and to decrease our negative environmental impact.

### Global Mission

In addition to our ministry and mission within our parish, we support and pray for mission in other parts of Croydon, elsewhere in Britain and abroad. The PCC sets aside part of our total income to fund grants to various mission partners and agencies. The Global Mission Committee oversees the distribution of grants in accordance with authority delegated by the PCC. We also support our mission partners through prayer and each week in church we pray for at least one area of mission. Regular prayer meetings are held for mission with a particular focus on people with whom we are linked.

Our support in 2022 can be grouped under two main areas of activity:

- Support for our mission partner, including:
  - Simon French working, as part of the Africa Inland Mission, with the African diaspora in the UK.
  - Ruth Kade running education programmes in refugee camps in South Sudan
  - Jack and Sarah Winterburn, working as pastoral assistants with European Christian Mission in Tours in France
  - Donald and Becky Kamese, in Mexico running Predica Vida (Preach Life), a Bible Training equipping local leaders to plant Christ-centred churches.
- Support for a number of mission organisations and projects in the UK and overseas which reflect our vision and objectives for support of evangelism, relief work, advocacy for justice and building up the work of local churches in their own communities. Some of these projects have a longstanding relationship with Emmanuel and have been supported for many years. In most cases there is a strong link with a current or former member of Emmanuel.

In addition, our contribution to the Parish Support Fund of the Diocese of Southwark supports mission in poorer parts of South London. Peter Graystone, one of our Readers, works as Lay Training Officer in the Discipleship and Ministry Team of Southwark Diocese, responsible for enabling lay people to live out their calling as disciples of Christ and equipping them for ministry.

### Safeguarding

We take the safeguarding and care of children and vulnerable adults very seriously. All of our activities were carried out in accordance with a safeguarding policy in line with guidance given by the Diocese of Southwark's safeguarding officer, and approved by the PCC. Linda Penn is the PCC's appointed Safeguarding Officer. All group leaders and helpers involved with any activities with children or vulnerable adults undergo safeguarding checks as required by the policy. The PCC is very grateful for Jane Mash, our Safeguarding Administrator for overseeing this process.

### **Future Plans**

As a parish church, our plan is to prayerfully continue to invest time, money and resources into sharing the Good News of Jesus and being a centre of prayer, worship, learning and pastoral care for all who live in the local community, or join us on line. A particular goal for the Vicar and PCC for 2023 is to develop plans that will move us over the next 2 – 5 years towards our newly refreshed Vision.

### **Financial and Operational Review**

#### ***General Fund***

Voluntary donations to the General Fund (including tax recoverable) in 2022 amounted to £485,609 compared with £522,928 in 2021, a decrease of 7.1%.

Income from Charitable Activities in 2022 of £66,354 was almost double the £33,587 received in 2021 reflecting increased activity levels, particularly lettings of the Emmanuel Centre, as activities generally picked up following the enforced restrictions of the Covid-19 pandemic in the two past years.

Total income of £554,089 was 2.7% lower than in 2021.

Total expenditure in 2022 of £547,982 was some 2% higher than in the previous year (£538,936) as increased activity and staff related costs were to some extent offset by lower maintenance costs.

Overall, net income exceeded expenditure for the year by £6,107.

#### ***Development Fund***

The Development Fund holds Emmanuel's freehold properties (the Emmanuel Centre and three staff houses) and the unspent cash balances from legacies received in previous years. The purpose of the Development Fund is to invest in people, projects and properties in furtherance of Emmanuel's ministry.

During the year, a legacy of £2,000 was received (2021: £2,000) and interest on the accumulated cash balances amounted to £2,801 (2021: £106) reflecting higher prevailing interest rates.

Expenditure during the year included a grant of £10,000 being the first instalment of a £20,000 commitment to fund a youth worker for St Francis Church, Monks Hill. There was also a non-cash depreciation charge of £42,240 relating to the Emmanuel Centre as required by accounting standards.

Net assets carried forward at 31 December 2022 of £2,931,350 comprised properties of £2,615,910 and cash balances of £315,440.

#### ***Restricted Funds***

Restricted Funds arise from those grants and donations which have been specified by the donor for a specific purpose. Such funds are not available to the PCC to spend for any other purpose.

Income for the year of £11,249 comprised specific donations for mission partners and further donations for the Vicarage remodelling. Expenditure of £51,801 covered grants to mission partners and expenditure on the Vicarage remodelling.

Further details are given in Note 10 to the Financial Statements

#### ***Outlook for 2023***

The PCC has set an expenditure budget for 2023 of £583,000. In the prevailing economic climate, it is difficult to predict both income and expenditure for 2023. However, the PCC considers that reserves built up in prior years will be sufficient to cover any deficit arising in 2023 but this level of spend will not be sustainable in future years without a significant increase in income.



In addition to the General Fund, there are certain planned capital expenditures, such as a new platform and energy-efficient lighting system for the Church and an audio system for the Emmanuel Centre. These will be funded from the Development Fund.

### ***Reserves Policy***

It is PCC policy to maintain, to the extent possible, a balance on unrestricted funds (excluding fixed assets) equating to between three and six months' expenditure. At 31 December 2022, the General Fund reserves represented approximately seven months' expenditure but this is likely to decline because of the prospective deficit in 2023.

It is PCC policy to carry forward Development Fund reserves for future expenditure on people, projects and properties in furtherance of Emmanuel's ministry.

It is PCC policy to place funds surplus to immediate requirements with the CBF Church of England Deposit fund.

### ***Fundraising***

In line with the reporting requirements in the Charities Act 2016, the Trustees can confirm that all fundraising is undertaken in compliance with best fundraising practice. All fundraising activities follow traditional methods which have been recognised as ethical for many years. During 2022 we did not employ any professional fundraisers. There were no complaints or criticisms during the year about our fundraising activities.

### ***Risk Management***

The PCC is responsible for considering the major risks to which the Church is exposed and for the systems and procedures designed to mitigate those risks. In this regard, PCC appointments include an Insurance Officer, a Safeguarding Officer and a Health & Safety Officer.

The PCC have in the past established a team to conduct a formal risk review process and to prepare a risk register for the Church. During the year our sub committees were asked to reassess risks to reflect current views under a number of key headings (for example, fabric, financial, and operational risks) and to assess: what the risks are, how likely they are to arise, what severity of impact they might have and what mitigations and controls exist. The register is reviewed and updated periodically by the Standing Committee and results reported to the PCC. The Operations Manager is responsible for the risk register and health and safety throughout the church complexes.

The most significant risk factors relate to the Church's fabric, its activities with young or vulnerable people, and its continuity of income. The team were satisfied that these risks are adequately and appropriately addressed through a combination of insurance, operating procedures and controls, and prudent budgeting and cash flow forecasting.

The specific risk factors highlighted as requiring attention are being progressed by the Standing Committee and the risk register is subject to periodic review and consideration by the Standing Committee.

### ***Pay and remuneration***

Pay and remuneration of our clergy is determined and paid by the Diocese of Southwark. Pay and remuneration of other staff is determined by the PCC, with periodic benchmarking against similar roles and Diocesan pay awards. Annual Increments are linked directly to Diocesan increases.

All PCC members give of their time freely and received no remuneration in the year. Details of PCC members' expenses and related party transactions are disclosed in Note 11 to the Financial Statements. As noted above, the remuneration of the clergy is determined and paid by the Diocese.

**Administrative Information**

***Parochial Church Council Membership***

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the period from 1 January 2022 to the date of this Annual Report, the following served as members of the PCC:

Vicar:	The Revd John Adams
Associate Vicar:	The Revd Jon Featherstone (from Mar 2022)
Minister for Youth, Children and Families:	The Revd Elliot Swattridge (from Jan 2022)
Minister with Permission To Officiate:	The Revd Jan Wilson
Churchwardens:	Pete Burt Jamie Beaumont (to May 2022) Richard Mash (from May 2022)
Members of Deanery Synod:	Esther Barradell Mary Knight Richard Mash Ranil Perera Wendy Riches Paul Waddell
Elected members:	Clare Buchanan Rachel Chrystie (from May 2022) Daniel Edwardson (to May 2022) Charles Fillingham (to February 2023) Suzanne French Andrew Gillam Carolyn Heath Marlene Hinds (to May 2022) Dima Horda (from May 2022) Clare Jeffries Jonathan Mash Daniel Orazulume Linda Penn Rebecca Pickering Alastair Roseweir Rachel Smith Simon Smith Helen Squires (to May 2022) Rachel Warren

***Staff Team***

The extended staff team consisted of:

The Vicar	The Revd John Adams
Associate Vicar	The Revd Jon Featherstone (from Mar 2022)
Minister for Youth, Children and Families:	The Revd Elliot Swattridge (from Jan 2022)
Children's Pastor	(Vacant)
Worship Pastor	Stuart Burke
Young Families Co-ordinator	Clare Fillingham (to July 2022)
Families Pastor	Joanna Lines (from July 2022)
Production and Online Media Coordinator	Sam Merrell



## Emmanuel Church, South Croydon

Readers	Anthony Blake, Jeremy Davies, Andrew Gillam, Peter Graystone, and Clive Lewis-Jones
Principal Organist	Richard Mash
SPAs	Eileen Parsons, Carol Trower, and Liz David
Operations Manager	Magdalena Zajackowska (to April 2022)
Administrators	Jill Bishop, Sumbo Taiwo (from June 2022 to November 2022), Susie Foster (from November 2022)
PA to Clergy	Susannah Wells (from January 2022)
Safeguarding Officer	Linda Penn
Safeguarding Administrator	Jane Mash

### ***Key Management Personnel***

The Key Management Personnel comprise the Vicar, the Associate Vicar, the Minister for Youth, Children and Families and members of the PCC.

### ***Structure, Governance and Management***

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and may then stand for election to the PCC. All members of the PCC are Trustees in accordance with the requirements of the Charities Act 2011 (the "Act"). All new PCC members are appraised of their responsibilities as trustees under the definitions of the Act through meetings and training, and in particular through an extended briefing at the first meeting of each new PCC. Existing PCC members have been provided with training for Safeguarding children and vulnerable adults and this will be continued for new members. The PCC has appointed a number of Committees to assist in carrying out its aims and objectives. The Standing Committee is empowered to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee keeps under review all matters of PCC business that are not delegated to other committees and advises the PCC accordingly.

The PCC appointed the following Committees:

Standing	Human Resources
Global Mission	Fabric
Finance	Eco Group
Listening Group	LLF Group

The PCC met for ordinary business seven times during 2022.

The PCC and all committees additionally operate under the guidelines of the Emmanuel Church Standing Orders updated June 2022.

### **RESPONSIBILITIES OF THE MEMBERS OF THE PCC**

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the results for that year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;

- comply with the applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The PCC is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, the financial position of the Church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations under section 154 of the Charities Act 2011. It is also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the PCC



**Pete Burt**

Chair

18 July 2023

## **Independent auditor's report to the members of the Parochial Church Council of Emmanuel Church, South Croydon**

### **Opinion**

We have audited the financial statements of the Parochial Church Council of Emmanuel Church, South Croydon (the "PCC") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of 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 PCC's affairs as at 31 December 2022 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;
- have been prepared in accordance with the requirements of 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 PCC 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 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 PCC members' 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 PCC's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the PCC members 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, including the PCC members' report, other than the financial statements and our auditor's report thereon. The PCC members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

**Independent auditor's report to the members of the Parochial Church Council of Emmanuel Church, South Croydon (continued)**

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

In the light of the knowledge and understanding of the PCC and its environment obtained in the course of the audit, we have not identified material misstatements in the PCC members' report.

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:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of PCC members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of the PCC members**

As explained more fully in the PCC members' responsibilities statement, the PCC members 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 they 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 PCC members are responsible for assessing the PCC'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 PCC members either intend to liquidate the PCC or 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 145 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.

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

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to employment, financial reporting legislation and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

**Independent auditor's report to the members of the Parochial Church Council of Emmanuel Church, South Croydon (continued)**

**Auditor's responsibilities for the audit of the financial statements (continued)**

We determined that the principal risks were related to management bias in accounting estimates, presentation of separately disclosed items and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to challenging significant accounting estimates such as depreciation of tangible fixed assets, agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing PCC meeting minutes and evaluating the charity's internal controls.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the PCC members, 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 PCC members 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 PCC and the PCC members as a body, for our audit work, for this report, or for the opinions we have formed.

*Jacob, Cavenagh + Skeet*

**Jacob Cavenagh & Skeet**  
**Statutory Auditor**  
**Chartered Accountants**

5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Dated: *18 July 2023*

*Jacob Cavenagh & Skeet is eligible for appointment as auditor of the PCC by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.*

**Emmanuel Church, South Croydon**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year ended 31 December 2022**

	<b>UNRESTRICTED</b>		<b>RESTRICTED</b>	<b>TOTAL FUNDS</b>	<b>UNRESTRICTED</b>		<b>RESTRICTED</b>	<b>TOTAL FUNDS</b>
	<b>General Fund</b>	<b>Development Fund</b>	<b>Restricted Funds (Note 10)</b>	<b>2022</b>	<b>General Fund</b>	<b>Development Fund</b>	<b>Restricted Funds (Note 10)</b>	<b>2021</b>
	£	£	£	£	£	£	£	£
<b>INCOME FROM: (Note 2)</b>								
Donations and legacies	485,609	2,000	11,249	498,858	522,928	2,000	87,009	611,937
Investments	926	2,801	-	3,727	456	106	7	569
Charitable activities	66,354	-	-	66,354	33,587	-	-	33,587
Other sources	1,200	-	-	1,200	12,635	-	-	12,635
<b>TOTAL INCOME</b>	<b>554,089</b>	<b>4,801</b>	<b>11,249</b>	<b>570,139</b>	<b>569,606</b>	<b>2,106</b>	<b>87,016</b>	<b>658,728</b>
<b>EXPENDITURE ON: (Note 3)</b>								
Charitable activities	547,982	52,240	51,801	652,023	538,936	58,186	67,932	665,054
<b>TOTAL EXPENDITURE</b>	<b>547,982</b>	<b>52,240</b>	<b>51,801</b>	<b>652,023</b>	<b>538,936</b>	<b>58,186</b>	<b>67,932</b>	<b>665,054</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>6,107</b>	<b>(47,439)</b>	<b>(40,552)</b>	<b>(81,884)</b>	<b>30,670</b>	<b>(56,080)</b>	<b>19,084</b>	<b>(6,326)</b>
TRANSFERS BETWEEN FUNDS	5,340	(5,340)	-	-	19,760	(32,655)	12,895	-
<b>NET MOVEMENT IN FUNDS</b>	<b>11,447</b>	<b>(52,779)</b>	<b>(40,552)</b>	<b>(81,884)</b>	<b>50,430</b>	<b>(88,735)</b>	<b>31,979</b>	<b>(6,326)</b>
BALANCES BROUGHT FORWARD AT 1 JANUARY	359,631	2,984,129	58,151	3,401,911	309,201	3,072,864	26,172	3,408,237
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER</b>	<b>371,078</b>	<b>2,931,350</b>	<b>17,599</b>	<b>3,320,027</b>	<b>359,631</b>	<b>2,984,129</b>	<b>58,151</b>	<b>3,401,911</b>

All activities are derived from continuing activities. The Church has no recognised gains or losses other than those included above.

**BALANCE SHEET  
at 31 December 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	2,639,145	2,689,697
<b>CURRENT ASSETS</b>			
Debtors	6	173,493	107,329
Cash at bank and in hand		563,445	659,980
		<u>736,938</u>	<u>767,309</u>
<b>CREDITORS: amounts falling due within one year</b>	7	(56,056)	(55,095)
<b>NET CURRENT ASSETS</b>		<u>680,882</u>	<u>712,214</u>
<b>TOTAL NET ASSETS</b>		<u>3,320,027</u>	<u>3,401,911</u>
<b>FUNDS</b>			
Unrestricted Funds: General Fund	9	371,078	359,631
Development Fund	9	2,931,350	2,984,129
Restricted Funds:	10	<u>17,599</u>	<u>58,151</u>
<b>TOTAL FUNDS</b>		<u>3,320,027</u>	<u>3,401,911</u>

Approved on behalf of the Parochial Church Council on 18 July 2023 and signed by:



**Pete Burt**  
Chair



**Andrew Gillam**  
Treasurer



**STATEMENT OF CASH FLOWS**  
**for the year ended 31 December 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>Cash (used in)/provided by operating activities</b> (note below)		(100,012)		42,451
<b>Cash flows from investing activities</b>				
Interest received	3,727		569	
Payments to acquire tangible fixed assets	(250)		(19,760)	
<b>Cash provided by/(used in) investing activities</b>		3,477		(19,191)
<b>Net cash (outflow)/inflow</b>		(96,535)		23,260
Cash and cash equivalents at 1 <sup>st</sup> January		659,980		636,720
<b>Cash and cash equivalents at 31st December</b>		<u>563,445</u>		<u>659,980</u>
<b>Note: Cash flows from operating activities</b>				
<b>Net (expenditure)</b>		(81,884)		(6,326)
Interest receivable included in investing activities		(3,727)		(569)
Depreciation		50,802		47,979
(Increase) in debtors		(66,164)		(6,194)
Increase in creditors		961		7,561
<b>Cash (used in)/provided by operating activities</b>		<u>(100,012)</u>		<u>42,451</u>

## NOTES TO THE FINANCIAL STATEMENTS

### Year ended 31 December 2022

#### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). Emmanuel Church, South Croydon meets the definition of a public benefit entity under FRS 102, is a corporate body established by the Church of England, and a registered charity in England and Wales no. 1132879. The Church Office is at Emmanuel Church Normanton Road, South Croydon, CR2 7AF.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

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

##### **Going concern**

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

##### **Funds**

The financial statements include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members; nor do they include the accounts of church groups under the control of the PCC but where the amounts are considered to be immaterial.

##### **Income**

**Donations and legacies:** Voluntary income and donations (including grants and legacies) are accounted for once the church has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Where material assets are donated to the church for its use, these are capitalised at the estimated market value at the date of the gift and included under income.

**Other ordinary income:** Rental income from the letting of church premises is accounted for when earned. Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event-by-event basis.

##### **Expenditure**

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities. Charitable expenditure includes all support costs in respect of the church's activities.

**Grants:** Grants and donations are accounted for when paid over or when awarded if that creates a binding obligation on the PCC.

**Church activities:** These costs are accounted for when payable.

**Governance costs:** These comprise expenditure on compliance with statutory legal requirements and are included in Church activities.

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

### Fixed assets

**Consecrated land and buildings and movable church furnishings:** Consecrated land and beneficed property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off.

**Other land and buildings:** Other land and buildings held on behalf of the PCC for its own purposes are included at historic cost. Freehold land is not depreciated.

Where the charity adopts a policy of maintaining properties to a standard that prolongs their lives and enhances their residual value, the PCC considers any depreciation arising to be insignificant and the properties are not depreciated. In other cases, where the buildings do not satisfy these criteria, they are depreciated over 50 years.

Assets in the course of construction are not depreciated until they are ready for use. Expenditure on maintenance is written off as incurred.

**Other fixtures, fittings and office equipment:** Equipment used is depreciated on a straight-line basis over 5 to 8 years. Individual items of equipment with a purchase price of £5,000 or less are generally written off in the period in which the asset is acquired.

### Debtors

Income tax recoverable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

### Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Concessionary loans are included at historic cost.

### Financial instruments

The Church only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### Pensions

The charity contributes to a defined contribution scheme for staff. The amount charged to the statement of financial activities in respect of pension costs is the contributions payable for the year.

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**2. INCOME FROM:**

	UNRESTRICTED		RESTRICTED	TOTAL FUNDS	
	General	Development	Restricted		
	Fund	Fund	Funds	2022	2021
	£	£	(Note 10)	£	£
<b>Donations and legacies</b>					
Gift aid donations	310,868	-	7,780	318,648	408,192
Tax Inclusive Donations	24,264	-	-	24,264	30,171
Income tax recoverable	80,434	-	3,345	83,779	97,504
Donations	70,043	-	124	70,167	69,770
Legacies	-	2,000	-	2,000	2,000
Grants Received	-	-	-	-	4,300
	<u>485,609</u>	<u>2,000</u>	<u>11,249</u>	<u>498,858</u>	<u>611,937</u>
<b>Investments</b>					
Bank interest	926	2,801	-	3,727	569
	<u>926</u>	<u>2,801</u>	<u>-</u>	<u>3,727</u>	<u>569</u>
<b>Charitable activities</b>					
Church and hall lettings	41,212	-	-	41,212	18,978
Wedding and funeral fees	1,608	-	-	1,608	2,677
Income from church events and activities	23,534	-	-	23,534	11,932
	<u>66,354</u>	<u>-</u>	<u>-</u>	<u>66,354</u>	<u>33,587</u>
<b>Other sources</b>					
Rental income from non-investment properties	1,200	-	-	1,200	12,635
	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>12,635</u>
<b>TOTAL INCOME</b>	<u>554,089</u>	<u>4,801</u>	<u>11,249</u>	<u>570,139</u>	<u>658,728</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**3. EXPENDITURE ON:**

	UNRESTRICTED		RESTRICTED	TOTAL FUNDS	
	General Fund	Development Fund	Restricted Funds (Note 10)	2022	2021
	£	£	£	£	£
<b>Charitable Activities:</b>					
Mission and other Charitable Grants (Note 12)	83,804	10,000	11,207	105,011	96,697
Diocesan contribution	167,000	-	-	167,000	167,000
Staff costs (Note 4)	153,917	-	-	153,917	147,138
Ministry expenses	29,269	-	-	29,269	19,845
Activity expenses	14,307	-	-	14,307	3,943
Administration expenses	17,553	-	-	17,553	17,440
Church Running Costs	35,554	-	-	35,554	50,683
Centre Running Costs	25,528	-	-	25,528	32,574
- Building depreciation	-	42,240	-	42,240	42,240
Church Houses Running Costs	13,307	-	40,594	53,901	81,320
Governance Costs: Audit Fees	5,040	-	-	5,040	4,836
Other costs	2,703	-	-	2,703	1,338
<b>TOTAL EXPENDITURE</b>	<b>547,982</b>	<b>52,240</b>	<b>51,801</b>	<b>652,023</b>	<b>665,054</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**4. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	144,608	138,826
Social Security costs	6,468	5,548
Pension Contributions	2,841	2,764
	<u>153,917</u>	<u>147,138</u>

The average number of employees employed by the Church during the year was 7 (2021: 6). No employees' emoluments exceeded £60,000 (2021: none). 2021 costs included termination payments of £11,800.

**5. FIXED ASSETS FOR USE BY THE PCC**

	<b>Freehold Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 January 2022	2,826,801	62,567	2,889,368
Additions	250	-	250
Disposals	-	-	-
At 31 December 2022	<u>2,827,051</u>	<u>62,567</u>	<u>2,889,618</u>
<b>DEPRECIATION</b>			
At 1 January 2022	168,901	30,770	199,671
Charge for the year	42,240	8,562	50,802
Disposals	-	-	-
At 31 December 2022	<u>211,141</u>	<u>39,332</u>	<u>250,473</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>2,615,910</u>	<u>23,235</u>	<u>2,639,145</u>
At 31 December 2021	<u>2,657,900</u>	<u>31,797</u>	<u>2,689,697</u>

The freehold land and buildings comprise the Emmanuel Centre and the church houses at 12 Hurst View Road, 5 Wells Close and 35 Whitmead Close.

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**6. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	173,493	97,498
Other debtors & prepayments	-	9,831
	<u>173,493</u>	<u>107,329</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Funds held on behalf of affiliated groups	17,586	7,145
Accruals and other creditors	<u>38,470</u>	<u>47,950</u>
	<u>56,056</u>	<u>55,095</u>

**8. COMMITMENTS**

Emmanuel leases a photocopier. The lease has less than one year remaining and the payments fall due as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within 1 year	836	912
Amounts falling due between 2 to 5 years	-	836
	<u>836</u>	<u>1,748</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**9. ANALYSIS OF NET ASSETS BY FUND**

2022	UNRESTRICTED		RESTRICTED	Total
	General	Development	Restricted	
	Fund	Fund	Funds	
	£	£	(Note 10)	£
			£	
Tangible fixed assets	23,235	2,615,910	-	2,639,145
Debtors	170,339	-	3,154	173,493
Cash at bank and in hand	219,721	315,440	28,284	563,445
	390,060	315,440	31,438	736,938
Creditors: amounts falling due within one year	(42,217)	-	(13,839)	(56,056)
Net current assets	347,843	315,440	17,599	680,882
Net assets	371,078	2,931,350	17,599	3,320,027

The Development Fund comprises unrestricted funds (typically received from legacies) designated to invest in people, projects and properties in furtherance of Emmanuel's ministry.

Further analysis of restricted funds is provided in Note 10, Analysis of Restricted Funds.

2021	UNRESTRICTED		RESTRICTED	Total
	General	Development	Restricted	
	Fund	Fund	Funds	
	£	£	(Note 10)	£
			£	
Tangible fixed assets	26,457	2,663,240	-	2,689,697
Debtors	95,993	-	11,336	107,329
Cash at bank and in hand	287,905	325,260	46,815	659,980
	383,898	325,260	58,151	767,309
Creditors: amounts falling due within one year	(50,724)	(4,371)	-	(55,095)
Net current assets	333,174	320,889	58,151	712,214
Net assets	359,631	2,984,129	58,151	3,401,911

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**10 ANALYSIS OF RESTRICTED FUNDS**

<b>2022</b>	<b>Brought Forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Carried Forward £</b>
Global Mission Fund	10,331	2,499	(11,207)	-	1,623
Hall Redevelopment Fund	2,899	-	-	-	2,899
Vicarage Fund	31,844	8,750	(40,594)	-	-
Small Grants Fund	13,077	-	-	-	13,077
	<u>58,151</u>	<u>11,249</u>	<u>(51,801)</u>	<u>-</u>	<u>17,599</u>

The Global Mission Fund comprises restricted donations given in support of our own mission partners, regularly supported societies and other special appeals and projects as detailed in Note 12. The balance carried forward represents specific donations that have not yet been distributed.

The Hall Redevelopment Fund comprises funds raised mainly between 2016 and 2020 for the specific purpose of redeveloping the former church hall into The Emmanuel Centre. The remaining balance represents the unspent balance of a grant for items of furniture.

The Vicarage Fund comprises donations towards remodelling the Vicarage. The project was completed in 2022. In 2021, the PCC allocated £50,000 from the Development Fund towards the cost of this project.

The Small Grants Fund comprises the residual balances from grants and donations in prior years to support the Lighthouse and Caterpillar groups.

<b>2021</b>	<b>Brought Forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Carried Forward £</b>
Global Mission Fund	10,196	8,028	(7,893)	-	10,331
Hall Redevelopment Fund	2,899	29,738	-	(29,738)	2,899
Vicarage Fund	-	49,250	(60,039)	42,633	31,844
Small Grants Fund	13,077	-	-	-	13,077
	<u>26,172</u>	<u>87,016</u>	<u>(67,932)</u>	<u>12,895</u>	<u>58,151</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**11. RELATED PARTY TRANSACTIONS**

Apart from the items disclosed below, there were no disclosable transactions in respect of members of the PCC, persons connected with them or other related parties. No member of the PCC received any remuneration. Four members of the PCC received reimbursement of £1,437 (2021: one member received £579) for ministry expenses.

No expenses were paid to third parties on behalf of members of the PCC (2021: £nil).

Members who served on the PCC during the year gave a total of £111,615 (2021: £123,121) to Church Funds.

The PCC made a grant of £2,500 (2021: £5,000) to The Salmon Youth Centre, a charity of which the spouse of a PCC member, Mary Knight, is a Trustee.

The PCC made a grant of £12,506 (2021: £4,500) to International Needs, a charity of which a PCC member, Wendy Riches, is a Trustee.

The PCC made a grant of £2,000 (2021: £3,000) to the Langham Partnership, a charity of which a PCC member, Pete Burt, was a Trustee until November 2022.

The PCC made a grant of £1,500 (2021: £3,500) to the Daniel Spargo Mabbs Foundation, a charity which employs a PCC member, Carolyn Heath.

The PCC made a grant of £4,500 (2021: £7,000) to Christian Family Concern, a charity of which a PCC member, Simon Smith, is a Trustee.

The PCC made a grant of £1,000 (2021: £1,000) to Kick London, a charity of which a PCC member, Pete Burt, is a Trustee.

The PCC made grants of £18,900 (2021: £20,568) to support Simon French working for Africa Inland Mission. His spouse is a PCC member.

Total remuneration of Key Management Personnel amounted to £nil (2021: £nil). Members of the close family of the Key Management Personnel received salary of £nil (2021: £nil), employers' pension contributions of £nil (2021: £nil). A member of the close family of one of the PCC member received remuneration of £17,142 (2021: £11,504).

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 December 2022**

**12. MISSION AND OTHER CHARITABLE GRANTS**

	2022 £	2021 £
<b>Support of Own Mission Partners</b>		
Simon French - Africa Inland Mission	18,900	20,568
Jack & Sarah Winerburn - European Christian Mission	5,000	7,001
Donald & Becky Kamese - Serving In Mission	5,000	5,000
Ruth Kade Ministry - South Sudan	10,744	4,300
	<u>39,644</u>	<u>36,869</u>
<b>Regularly Supported Societies</b>		
Christian Family Concern	4,500	7,000
Church Pastoral Aid Society	2,750	3,750
Daniel Spargo Mabbs Foundation	1,500	3,501
FEBA Radio	-	1,750
Fusion	1,500	1,500
Kick London	1,000	1,000
Langham Partnership	2,000	3,000
Open Doors	2,750	2,750
Salmon Youth Centre	2,500	5,000
SU CIS - Tajikistan	5,250	5,250
TEAR Fund	3,750	3,750
Universities & Colleges Christian Fellowship	1,500	1,500
	<u>29,000</u>	<u>39,751</u>
<b>Special Appeals and Projects</b>		
Croydon Refuge Day Centre - CTBC Project	1,850	2,500
Egypt Diocesan Association - Deaf Unit	2,000	2,000
International Needs – Burkina Faso Project	9,506	-
International Needs – Egypt Project	2,000	3,000
International Needs - Nepal Women Project	-	1,500
International Needs - Ukraine Appeal	1,000	-
Students at Ugandan Theological Colleges	1,141	2,827
Croydon Community Against Trafficking	1,850	1,500
A Rocha International - Atewa Forest Project in Ghana	2,500	2,000
A Rocha International - Green Spaces Project in Lebanon	-	1,000
Keppleway Trust - Burundi Bethesda Project	1,750	1,750
TEAR Fund - Afghan Appeal	-	2,000
Spinnaker Trust (Emily Speed)	2,000	-
Other gifts and grants	770	-
	<u>26,367</u>	<u>20,077</u>
<b>Development Fund Grant</b>		
St Francis Church, Monks Hill - Youth Worker	10,000	-
	<u>105,011</u>	<u>96,697</u>

Grants made in 2022 included £11,207 (2021: £7,893) from gifts received which were specified by donors for particular mission partners or projects.