

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023
FOR**

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

Prepared by:

Pritchard & Co
Ffynnonddofn
74 High Street
Fishguard
Pembrokeshire
SA65 9AU

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Reg No 1087079

Trustees for Emmanuel Christian Centre Pembrokeshire

Mr Mervyn Palmer

Mr Neale Gregson

Mrs Anna Williams

Mr Cornelis Van der Spoel

Mrs Stephanie Palmer

The aims of the charity are "to advance the Christian faith primarily in the area of Pembrokeshire and South Wales in accordance with the statement of doctrine and basis of faith contained in the First Schedule hereto. " The trustees have considered the Charity Commission guidance on public benefit reporting and present the following report from our charity, highlighting the last year's activities in accordance with the aims of our Trust Deed. Emmanuel Christian Centre is the Charity, having three core work sections: a church, a summer mission and an all year-round schools ministry. We support a full-time pastor for the church. We also support a church member working as a volunteer with the charity " Walk through the Bible" in the primary schools throughout Pembrokeshire and another church member now working in Italy with the charity Operation Mobilization. Mr Neil Gillies stepped down as a Trustee in April 2022. We are very grateful for all his input over the years.

Though we are now able to meet in person on a Sunday morning we still live stream our services. This is a great encouragement for those unable to be there but also many of our local community join online. During the month of August we met outside in the marquee.

We were able to have a children's mission at the start of the summer holidays. This included a morning holiday club at church where around 90 children from the local community and further afield attended. This year after a busy morning of activities the children were all given lunch before going home. In the afternoon the team went down to Saundersfoot beach, where after a time of games they presented the same programme that had been done in the morning. Some of the team, later in August, joined a church in Cockermouth and a church in Canning Town to help them with their children's missions, using the same theme and planning as had been used here.

Every Friday evening during term time we have Rainbow Club for 4 to 10 year olds. There are over 40 children on the register. We also have a Monday night Youth Life Group with 20 young people attending regularly. We have four adult Life groups that meet on various evenings during the week. Tuesday and Wednesday mornings are busy times at church with our Babies and toddlers groups. We have around 50 families on the register. Mum's really appreciate these times to chat and have a safe environment for their little ones to play.

We keep an up-to-date record of all our Child Protection details and Data protection details.

Our minister has also taken weddings and funerals in the church over this year. He regularly goes into local residential homes, visiting, taking services and giving communion.

**EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

At Christmas we had a 'Christmas Experience' when the church was turned into a winter wonderland and groups taken through different scenes, in the church and outside, where they heard from characters in the Christmas story. This was a free event and all the children from our local Primary school came to the event as well as 250 people from the surrounding area. Each child was given a goody bag to take home. We had an Alive Festival at Easter when hundreds of families from the local communities came to play games, do craft, enjoy free hot dogs and drinks and hear about the real meaning of Easter.

A group from church also took part in the Community Platinum Jubilee event at the local playing field. We gave away 200 books about the Queen's reign and her faith.

We meet for prayer breakfast at the beginning of the month and every week either in Zoom or person for our prayer meeting.

We are not involved in any fund raising activities and our voluntary offerings from church have been used to cover the usual overheads and some new sound equipment and licences for the on-going running of the church.

We continue in our support of 'Bibles for schools'. We have given £1250 to them to buy Bibles for children in our local schools who have completed the 'Walk through the Bible' course.

We have given £750 to a local church plant and £100 to Pembrokeshire Prayer Breakfast.

This report was approved by the Trustees.

Trustee:

A large, stylized handwritten signature in black ink, appearing to read 'Mervyn Palmer'.

Mr. Mervyn Palmer

Trustee:

A handwritten signature in black ink, appearing to read 'Cornelis Van der Spoel'.

Mr. Cornelis Van der Spoel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts for the year ending 31 March 2023 set out on pages 4 to 11.

Respective Responsibilities of Trustees and Examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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.



Stephen Davies FCOA
Ty Llwyd Limited
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

07 December 2023

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 funds £	Total 2022 funds £
INCOMING RESOURCES					
Donations and legacies	2	73,695	-	73,695	99,858
Other income	3	16,751	-	16,751	12,490
		<hr/>	<hr/>	<hr/>	<hr/>
		90,445	0	90,445	112,348
Expenditure					
Direct Charitable Expenditure					
Gifts and ministry	6	50,050	500	50,550	46,993
Beach Mission		-	-	-	-
Development Fund		-	4,848	4,848	18,317
Administration Expenses					
Light and Heat		6,366	-	6,366	4,274
Telephone and Internet		857	-	857	748
Printing, Postage and Stationery		2,119	-	2,119	1,421
Repair and Renewals		3,833	-	3,833	6,076
Rates		4,091	-	4,091	3,272
Insurance		3,358	-	3,358	2,688
Licence		4,411	-	4,411	1,197
Sundry Expenses		1,460	-	1,460	361
Equipment Leasing		1,562	-	1,562	1,187
Depreciation	4	8,887	-	8,887	9,289
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		86,996	5,348	92,344	95,823
Net income/(expenditure) for the year		3,450	-5,348	-1,898	16,525
Transfers between funds	10	-	-	-	-
Net movement in funds		<hr/>	<hr/>	<hr/>	<hr/>
		3,450	-5,348	-1,898	16,525
RECONCILIATION OF FUNDS					
Total funds brought forward		210,897	35,217	246,114	229,588
TOTAL FUNDS CARRIED FORWARD		<hr/>	<hr/>	<hr/>	<hr/>
		214,347	29,869	244,216	246,114

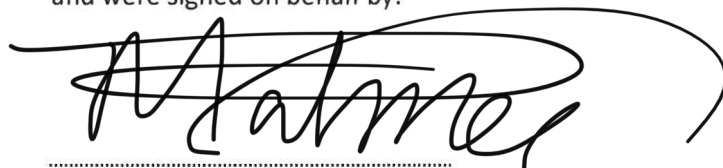
EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 funds £	Total 2022 funds £
FIXED ASSETS					
Tangible assets	7	127,385	-	127,385	135,445
CURRENT ASSETS					
Debtors	8	6,514	-	6,514	5,105
Cash at bank and in hand		91,425	18,891	110,316	105,564
Total current assets		97,939	18,891	116,830	110,669
LIABILITIES					
Creditors: amounts falling due within one year	9	-	-	0	0
NET CURRENT ASSETS		97,939	18,891	116,830	110,669
TOTAL ASSETS LESS CURRENT LIABILITIES		225,324	18,891	244,215	246,114
TOTAL NET ASSETS		225,324	18,891	244,215	246,114
THE FUNDS OF THE CHARITY	10				
Restricted income funds				29,869	35,217
Unrestricted funds				214,347	210,897
TOTAL CHARITY FUNDS				244,216	246,114

The notes at pages 6 to 10 form part of these accounts.

The financial statements were approved by the Board of Trustees on the 10th November 2023 and were signed on behalf by:



M G Palmer
Trustee



S J Palmer
Trustee

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

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

Tangible fixed assets

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

Buildings and land	2% on cost
Fixtures and fittings	15% on cost

Items below £150 are not capitalised

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Gifts and Offerings	73,695	99,858
Gift Aid	16,751	12,490
Beach Mission	-	-
	<u>90,445</u>	<u>112,348</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
	-	-

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>8,887</u>	<u>9,289</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2023.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	19,242	23,293
	<u>19,242</u>	<u>23,293</u>

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

	1	1
Charitable activities	<u>1</u>	<u>1</u>

No employee was paid over £60,000.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. TANGIBLE FIXED ASSETS

	Buildings and land £	Furniture & Fittings £	Totals £
Cost			
At 1 April 2022	266,324	57,015	323,339
Additions/(Disposals)	-	827	827
At 31 March 2023	<u>266,324</u>	<u>57,842</u>	<u>324,166</u>
Depreciation			
At 1 April 2022	141,044	46,850	187,894
Additions	5,329	3,558	8,887
At 31 March 2023	<u>146,373</u>	<u>50,408</u>	<u>196,781</u>
Net book value			
At 31 March 2023	<u>119,951</u>	<u>7,434</u>	<u>127,385</u>
At 31 March 2022	<u>125,280</u>	<u>10,165</u>	<u>135,445</u>

Items above £150 are capitalised and accounted for as a fixed asset additions. Impairment reviews are carried out where necessary

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	5,014	3,826
Prepayments	1,501	1,279
	<u>6,514</u>	<u>5,105</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS

	At 01/04/22	Net movement in funds	Transfer between funds	At 31/03/23
Unrestricted funds				
General Fund	210,897	3,450	-	214,347
Restricted funds				
Development Fund	8,485	-4,848	-	3,637
Planting, Training & Vision Projects	25,000	-	-	25,000
Hardship Fund	1,270	-500	-	770
Beach Mission	462	-	-	462
	<u>35,217</u>	<u>-5,348</u>	<u>-</u>	<u>29,869</u>
Total funds	<u>246,114</u>	<u>-1,898</u>	<u>-</u>	<u>244,216</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General Fund	90,445	-86,996	3,450
Restricted funds			
Development Fund	-	-4,848	-4,848
Planting, Training & Vision Projects	-	-	-
Hardship Fund	-	-500	-500
Beach Mission	-	-	-
	<u>0</u>	<u>-5,348</u>	<u>-5,348</u>
Total funds	<u>90,445</u>	<u>-92,344</u>	<u>-1,898</u>

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. RESERVES

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
General reserves	210,897	90,445	-86,996	-	214,347
Total unrestricted reserves	210,897	90,445	-86,996	-	214,347
Restricted reserves	35,217	-	-5,348	-	29,869
	246,114	90,445	-92,344	-	244,216

Restricted reserves

Restricted reserves have arisen due to grant funding received in advance of the related expenditure.

Designated reserves

There are no designated reserves.

EMMANUEL CHRISTIAN CENTRE PEMBROKESHIRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2,022 £
INCOMING RESOURCES		
Donations and legacies		
Gifts and Offerings	73,695	99,858
Gift Aid	16,751	12,490
Beach Mission	-	-
Total	<hr/> 90,445	<hr/> 112,348 <hr/>
RESOURCES EXPENDED		
Direct Charitable Expenditure		
Gifts and ministry	50,550	46,993
Development Fund	4,848	18,317
Administration Expenses		
Light and Heat	6,366	4,274
Telephone and Internet	857	748
Printing, Postage and Stationery	2,119	1,421
Repair and Renewals	3,833	6,076
Rates	4,091	3,272
Insurance	3,358	2,688
Licences	4,411	1,197
Sundry Expenses	1,460	361
Equipment Leasing	1,562	1,187
 Depreciation on Buildings and Land	 5,329	 5,329
Depreciation on Furniture and Fittings	3,558	3,960
Total	<hr/> 92,344	<hr/> 95,823 <hr/>
Net income/(expenditure)	<hr/> -1,898	<hr/> 16,525 <hr/>