

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 OCTOBER 2019
FOR
EMMANUEL EVANGELICAL CHURCH NORTH LONDON
LIMITED

HPCA Limited
Chartered Accountants
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Brookwood
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EMMANUEL EVANGELICAL CHURCH NORTH LONDON
LIMITED
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for the year ended 31 October 2019

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EMMANUEL EVANGELICAL CHURCH NORTH LONDON

LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 October 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our memorandum of Association states:

"The charity's objects are 1. To advance the Christian religion for the benefit of the public by teaching, holding public services of worship, and producing and distributing literature to enlighten others about Christianity. 2. To relieve need, hardship, and physical and mental distress among all persons without limitation."

Public Worship Services

Weekly services of public worship are held each Sunday, with a strong emphasis on Christian instruction and encouraging new people to join us. We offer a friendly welcoming environment, which is expressed in a diverse, multi-ethnic congregation.

Each service is followed by refreshments, a period of open discussion, and a "bring and share" lunch together. These sessions provide excellent informal opportunities to address the personal needs of regular attenders or visitors.

Bible Study Group

The weekly Bible Study is an additional opportunity to explain and discuss the Christian religion in greater depth. These sessions are lead discussions, which encourage people to think for themselves and express their understanding.

Annual Conferences

Conferences and special seminars are held to address particular theological, church or societal issues.

Theological Reading Group and discussion groups

A theological discussion group guides participants through a course of reading and discussion over a 4 year period. It is aimed at those who are being prepared for leadership responsibility in the church and for those who are looking for a deeper understanding of their faith.

Men's and Ladies Meetings

Regular Men's Meetings and Ladies Meetings are held to encourage one another, share experiences and explore our faith in greater depth. We encourage attendees to bring their older children and visitors who might be interested in the Christian religion.

Counselling

The minister and elders (leaders) regularly counsel attendees and visitors as requested. The leaders regularly offer advice and counsel regarding marital problems, the raising of children, dealing with issues in broader life (e.g. work-life). They also counsel attendees to help deal with the pressures and anxieties of modern life.

Sunday School

A weekly Sunday School is held for the children of attendees, teaching the younger children (under 11s) songs, stories and lessons from Scripture. The children get to memorize, sing and participate in craft activities.

English Classes

A weekly English Class is held in a local café and its purpose is to offer help with learning English to those for whom English is a second language. This group draws people who are either new to the UK, or have lived here for some time but want to improve their skills. The lessons are free and are advertised online and they are open to all. It provides opportunities to get to know local people, help in a practical manner, explain the Christian religion, and offer advice when it is requested.

Sports Outreach

This is organized by young adults in the congregation and it is an opportunity to invite friends and acquaintances to enjoy football and wide games in the park, followed by a short talk with questions.

EMMANUEL EVANGELICAL CHURCH NORTH LONDON

LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 October 2019**

OBJECTIVES AND ACTIVITIES

Public Benefit

The trustees have read and reviewed the "Charity Commission's guidance on public benefit" and believe the objectives and achievements of the charity meet that guidance.

ACHIEVEMENT AND PERFORMANCE

In 2018-2019 the church has been able to grow in its ability to meet its objectives and serve the wider community.

Public Worship Services

Weekly services of public worship are held each Sunday has grown in attendance, with new people joining the congregation through the year. Our services, informal times of fellowship, periods of open discussion and a "bring and share" lunches have provided many opportunities for encouragement, friendship, counsel, and instruction. Attendees have been encouraged to read about the faith through our **Book of the Month**. We have encouraged attendees to take an interest in contemporary issues and questions through visiting speakers.

Our annual **Easter Feast**, **Carol Service** and **baptismal services** provided an opportunity for attendees to being guests and introduce them to the Christian religion.

Annual Conferences.

The aim is to hold conferences and special gatherings that address particular church or societal issues. This year we held three events:

- a. A family day conference called **Raising Expectations** which is aimed at encouraging our own attendees plus many visitors, addressing key aspects living today.
- b. **Digging Deeper** was our youth weekend, attended by young people both from within and outside our congregation. It consisted of teaching, recreational time and a BBQ.
- c. **Ministers Conference**. We were pleased to organize a small ministers and church leaders conference and an in-depth study day with **Dr. Peter Leithart** from the USA.

Our objectives have been further met through the weekly **Bible Study Group** with non-regular attendees being able to access the faith this way. **The Theological Reading Group** has continued, with a small dedicated group committed to meeting regularly to discuss the study materials they are working through.

The **Men's Meetings** and **Ladies Meetings** began during this period. They have provided an informal opportunity to improve relationships, invite new people where single people, mothers and daughters and fathers and sons are encouraged to participate in a deeper communal life. These sessions have discussed the challenges and stresses involved in living in the modern world, allowing time for open discussion and encouragement.

Pastoral Counselling

The minister and elders (leaders) have counselled attendees and visitors as requested. Leaders have advised on marital and relationship problems, the raising of children, dealing with issues in broader life (e.g. work-life). They have been able to advise on dealing with the pressures and anxieties of modern life.

Sunday School

A growing crowd of younger children (under 11s) have enjoyed a weekly session after worship, involving learning new songs, hearing stories, memorizing Scripture passages and enjoy craft activities.

English Classes

A weekly English Class, held in a local café, has been well attended by a wide range of people, many of whom are new to the UK. The free and informal nature of the classes has been a good opportunity to meet new people in the community and offer practical help, explain the Christian religion and provide practical advice where requested.

Sports Outreach

This has been a new activity over the summer months, in a local park, organized by young adults in the congregation. It has been advertised locally, and has been an opportunity to invite friends and acquaintances.

EMMANUEL EVANGELICAL CHURCH NORTH LONDON

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REPORT OF THE TRUSTEES
for the year ended 31 October 2019

ACHIEVEMENT AND PERFORMANCE

Missionaries: Kip and Rachel Chelashaw, Nairobi, Kenya.

Whilst this does not involve any financial commitments at this stage, Emmanuel is the "sending church" for these missionaries. They are supported with encouragement and regular leadership calls to check on progress and help address issues and challenges.

FINANCIAL REVIEW

Principal funding sources

The main sources of income derive from donations of members and supporters. Donations for the year increased to £115,180 (compared to £58,969 in 2018) and total resources expended were £83,079 in 2019 (compared to £81,009 in 2018).

Reserves policy

The Unrestricted Fund represents the free reserves of the charity. The Unrestricted Fund balance was £62,353 at 31st October 2019, providing the ability to have sensible buffer to cover fluctuations in giving and to start to build a fund to expand our work in the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Our memorandum of Association states:

"The charity's objects are 1. To advance the Christian religion for the benefit of the public by teaching, holding public services of worship, and producing and distributing literature to enlighten others about Christianity. 2. To relieve need, hardship, and physical and mental distress among all persons without limitation."

Emmanuel Evangelical Church is organized as a limited company.

New trustees are appointed or stand down by trustee vote, which is recorded in the minutes. New trustees have been selected due to their relationship to the congregation, that they are regular worshippers at the church and of good character.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06716740

Registered Charity number

1128397

Trustees

Stephen John Hayhow (Chairman) until 18th June 2019. Stephen Hayhow stepped down as Chairman and Trustee as the church had appointed him to become the full-time minister of "Emmanuel" from 4th October 2019.

Nicholas John Pike. Appointed Chairman in place of Stephen J. Hayhow from 18th June 2019.

New trustees appointed in June 2019:

a. **Marios Georgiou**

b. **Xue Hai Liao**

Registered address: 33 Higham Station Avenue, London E4 9AY

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
LIMITED
REPORT OF THE TRUSTEES
for the year ended 31 October 2019

Approved by order of the board of trustees on 26 July 2020 and signed on its behalf by:

N J Pike - Trustee

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 October 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		115,180	58,969
Total		115,180	58,969
EXPENDITURE ON			
Charitable activities		83,079	81,009
NET INCOME/(EXPENDITURE)		32,101	(22,040)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,252	52,292
TOTAL FUNDS CARRIED FORWARD		62,353	30,252

EMMANUEL EVANGELICAL CHURCH NORTH LONDON

LIMITED

BALANCE SHEET

At 31 October 2019

		2019 Unrestricted fund £	2018 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	5	8,918	8,080
Cash at bank		<u>60,130</u>	<u>29,892</u>
		69,048	37,972
CREDITORS			
Amounts falling due within one year	6	(6,695)	(7,720)
NET CURRENT ASSETS		<u>62,353</u>	<u>30,252</u>
TOTAL ASSETS LESS CURRENT			
LIABILITIES		<u>62,353</u>	<u>30,252</u>
NET ASSETS		<u>62,353</u>	<u>30,252</u>
FUNDS	8		
Unrestricted funds		<u>62,353</u>	<u>30,252</u>
TOTAL FUNDS		<u>62,353</u>	<u>30,252</u>

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
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BALANCE SHEET - CONTINUED
At 31 October 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 26 July 2020 and were signed on its behalf by:

N J Pike -Trustee

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 October 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2019 nor for the year ended 31 October 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2019 nor for the year ended 31 October 2018.

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 October 2019

3. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	31,192	29,000
Other pension costs	<u>8,544</u>	<u>8,688</u>
	<u>39,736</u>	<u>37,688</u>

In addition, rent for the pastor's house has been paid for the cost of £25,000 in 2019.

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

2019	2018
<u>1</u>	<u>1</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>58,969</u>
Total	<u>58,969</u>
EXPENDITURE ON	
Charitable activities	
	<u>81,009</u>
Total	<u>81,009</u>
NET INCOME/(EXPENDITURE)	(22,040)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>52,292</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,252</u>

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 October 2019

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	2,400	2,400
Gift Aid Recoverable	<u>6,518</u>	<u>5,680</u>
	<u>8,918</u>	<u>8,080</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	613	7,720
Other creditors	4,762	-
Accrued expenses	<u>1,320</u>	<u>-</u>
	<u>6,695</u>	<u>7,720</u>

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Within one year	24,000	-
Between one and five years	<u>22,000</u>	<u>-</u>
	<u>46,000</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1.11.18	Net movement in funds	At 31.10.19
	£	£	£
Unrestricted funds			
General fund	30,252	32,101	62,353
TOTAL FUNDS	<u>30,252</u>	<u>32,101</u>	<u>62,353</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	115,180	(83,079)	32,101
TOTAL FUNDS	<u>115,180</u>	<u>(83,079)</u>	<u>32,101</u>

EMMANUEL EVANGELICAL CHURCH NORTH LONDON
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 October 2019

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.17 £	Net movement in funds £	At 31.10.18 £
Unrestricted Funds			
General fund	52,292	(22,040)	30,252
TOTAL FUNDS	<u>52,292</u>	<u>(22,040)</u>	<u>30,252</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,969	(81,009)	(22,040)
TOTAL FUNDS	<u>58,969</u>	<u>(81,009)</u>	<u>(22,040)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.17 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	52,292	10,061	62,353
TOTAL FUNDS	<u>52,292</u>	<u>10,061</u>	<u>62,353</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,149	(164,088)	10,061
TOTAL FUNDS	<u>174,149</u>	<u>(164,088)</u>	<u>10,061</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2019.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.