Company number. *7027521*

Charity number: *1132782*

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Financial Statements

and

Trustees' Report

for the year ended 30 June 2011

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Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

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Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Charity Information
for the year ended 30 June 2011

Immaanuveel is a company limited by guarantee and a registered charity governed by its memorandum and articles of association The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees

Charity name.	Immaanuveel
Company registration number	7027521 (England & Wales)
Charity registration number	1132782
Registered office	66 Marlands road Ilford Essex IG5 0JJ
Operations address	66 Marlands road Ilford Essex IG5 0JJ
Trustees who held office during the year	J G Eden M E Hall A Joseph J Kanagaratnam E K Sathyendran
Chair	J G Eden
Secretary	P N Nathan
Independent Examiner	**Anthony Armstrong ACA** Armstrong & Co Chartered Accountant & Statutory Auditors 4a Printing House Yard Hackney Road London E2 7PR
Bankers	**Reliance Bank Ltd** Faith House 23-24 Lovat Lane London EC3R 8EB

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Trustees' Report, incorporating the Directors' Report for the year ended 30 June 2011

The Trustees of Immaanuveel present their report together with the financial statements for the year ended 30 June 2011

On 1st July 2010, the entire undertaking of the assets and liabilities of The Emmanuel Christian Fellowship was transferred to Immaanuveel Ltd (this charitable company) The company commenced operating on that date The conveyancing of the property held by the old charity has been a long and complex matter and was not completed at the end of this accounting period The directors are taking all practical steps to expedite the process

History and formation of the Company

In July 1982, an evangelical church for Tamil-speaking people in East London, held its first Sunday service The name, Immaanuveel Kiristava Aikiyam, meaning Emmanuel Christian Fellowship, was adopted The church now has five congregations, with a combined average Sunday attendance of over six hundred people

The church opened bank accounts with Girobank, which became Alliance & Leicester, and is now Santander At this stage we were a voluntary society There came a time when we wished to buy a house, 8 Berkeley Road E12, for a church worker We borrowed money from a bank, who required that we have a written constitution The bank's concern was that the trustees, who would own the house on behalf of the church, should have authority to borrow money with the property as security This meant that for the first time we put into writing anything about how we operate

The church now has twelve paid workers, full or part time Our turnover has grown from less than £1,000 in our first year, to over £280,000 in the year ending June 2010 It became sensible, as well as legally required, for us to become a registered charity A memorandum and articles of association were drawn up, incorporating a statement of beliefs A code of practice for the workers is currently being written The company, Immaanuveel Ltd, was incorporated on 23rd September 2009 This company was registered as a charity on 18th November 2009

The church's existing constitution described the "leadership team" as having authority to take decisions I quote a resolution taken at a church leaders meeting in November 2010 **"The Leadership Team also RESOLVED to transfer all assets of the Church, in money, cars, or equipment, to the ownership of Immaanuveel Ltd, and for accounting purposes this transfer is back-dated to 1st July 2010 The freehold of 8 Berkeley Road E12 is still held in trust by the four trustees named above, but now in trust for Immaanuveel Ltd rather than for the Church The Bank of Scotland will be informed of this change "** So this report covers the first year during which Immaanuveel Ltd has had any assets

We have closed the four bank accounts we had with Santander, and opened two accounts with Reliance Bank Ltd, Faith House, 23-24 Lovat Lane, EC3R 8EB We maintain accounts with the bank that lent us money to buy 8 Berkeley Road Our congregation in Newbury Park runs its own bank account

Aims of the Church

The main charitable objects of Immaanuveel are to provide opportunities for worship and pastoral care to Tamil speaking Christian immigrants, the presentation of Christianity to Tamil speaking Hindus and to help children of immigrants grow up to be Asian, British and Christian

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Immaanuveel is a company limited by guarantee, incorporated on 23 September 2009 and registered as a charity on 18 November 2009 The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association In the event of the company being wound up members are required to contribute an amount not exceeding £1 each

Trustees

The Trustees of the charity who held office during the year are disclosed on page 3

The Articles state that one director is to be appointed by Ichthus Christian Fellowship, currently this post was held by Martin Hall, until he resigned on 14th March 2012, as he is moving to Yorkshire We express our thanks to him and to Ichthus for his interest and help

The Freehold property at 8 Berkeley Road is owned by the Trustees on behalf of Immaanuveel Limited The Trustees are Mr J G Eden, Mr G I Ebenezer, Dr J Sumitra and Mr J Plater ARICS

Leadership Team

During the period covered by this report, the church was led by a team of ten leaders

Mr G I and Mrs S Ebenezer
Mr J G and Mrs M L Eden
Mr K and Mrs A Joseph
Mr K Krishnasamy and his wife, Mrs T (Caroline) Kamalakaran
Mr M S Vasanthakumar
Mrs Y (Joyce) Mailvaganam

Treasurers
Our honorary treasurers include Mr T Sriyoheswaran, and Mr Sam Karunyanesan, helped by several others in the various congregations It is possible that from 1st July 2012, the congregations at Manor Park, Ilford, and Walthamstow will each have their own bank accounts We express our thanks to Mr Alfred Brainerd, for many years work looking after the workers' fund

Our senior pastor, G I Ebenezer writes
This is a short report of what the Lord has been doing in our five fellowships over the last year – in Manor Park, Ilford, Newbury Park, Walthamstow and Barnet
In general, we have had growth in numbers in all our fellowhips The only fellowship that has had difficulty in this area has been Barnet This fellowship was started in January 2010 and they are finding it difficult to attract new people They have been tireless in their outreach work and are zealous in their work for the Lord and we expect results in the months ahead

All the fellowships have had baptism services in which we have had the joy of seeing many obey the Lord Of note are two services that took place during the year – one in Ilford in which 15 were baptized and one in Manor Park in which nine were baptized
There have also been dedications, evangelistic meetings and various other special meetings for special occasions in all the fellowships Each fellowship also has its own regular prayer meetings and Bible Studies We were happy to have a group come from Ichthus' July Project Several in our different fellowships participated enthusiastically in outreach along with the group Nearly 2000 St John's gospels were distributed in the East Ham and Manor Park area during this period Each fellowship has its own regular programme of outreach and tract distribution

We were also able to start a weekly one hour Tamil radio broadcast, and more recently, our Ilford fellowship have been doing live streaming of their Sunday services
The work among young adults has been doing particularly well during this period This area has recently seen many new people come in The annual Young Adults' camp, the Boys' and the Girls' Camps were successful in building up and nurturing young lives Sunday Schools in all five fellowships have been going on well

We are thankful to the Lord for the many in our churches who help us in different ways And we are thankful to God for providing for all our increasing needs through the generous giving of dear ones in the church

We want to thank our host churches for their cooperation and support Manor Park Christian Centre E12, Clementswood Baptist Church Ilford, The Christian Centre Newbury Park, Church Hill Baptist Church Walthamstow and East Barnet Baptist Church

Recent and forthcoming events
From January 2012, Mr and Mrs Ebenezer, though still church leaders, are no longer paid From July 2012, Mr and Mrs Eden will be retiring as church leaders We may need a few new leaders It is hoped to have a general meeting of the company once the independent examination is available, we need a few new directors

Risk assessment and management
We do not own the buildings where we hold Sunday services We request health and safety information, and fire safety information, from our host churches We have held fire drills for children at Manor Park

Immaanuveel Ltd has given great importance to Safeguarding Children This is not only because the law says we should, but because we are sharply aware of incidents of abuse among the people we serve For example, the Indian government has published reports indicating that abuse is very frequent Our policy is reviewed regularly, and a lot of time and effort goes into making people aware of what abuse is, how to spot it, and how to act when abuse is suspected However, abuse is so widespread and so widely treated as trivial, that we are by no means winning the battle yet
Due to the pattern of immigration, there are few vulnerable adults among us, we do have a policy in place

Members of the company elect new members who are believed to share our aims, and they elect trustees
Employees agree with the statement of beliefs in our Memorandum, we are developing a code of practice
Rehabilitation of offenders has not yet been an issue

FINANCIAL REVIEW

Results for the year
The results of the period and financial position of the charity are shown in the annexed financial statements

The Statement of Financial Activities shows net incoming resources for the year of £177,899 and reserves of £177,899 These amounts include £134,662 of assets and liabilities transferred from The Emmanuel Christian Fellowship (ECF) on 1 July 2010

Tangible fixed assets for use by the charity
Fixed assets are set out in Note 13 to the accounts

Reserves Policy

Treasurers report frequently to the chairman, who alerts directors and employees if the bank balance drops below two and a half months average outgoings

Independent Examiner

The Independent Examiner, Anthony Armstrong of Armstrong & Co, has indicated his willingness to be proposed for re-appointment

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Trustees on 17 April 2012 and signed on its behalf by



J G Eden
Trustee

Statement of Trustees' Responsibilities for the year ended 30 June 2011

Statement of trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Charity law requires the trustees to prepare financial statements for each financial year Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law)

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period In preparing those financial statements the trustees are required to

a) Select suitable accounting policies and apply them consistently,
b) Observe the methods and principles in the Charities SORP,
c) Make judgements and estimates that are reasonable and prudent,
d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts,
e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Independent Examiner's Report to the Members of Immaanuveel

I report on the accounts of Immaanuveel for the period from 1 July 2010 to 30 June 2011 which are set out on pages 9 to 17

This report is made solely to the charity's trustees as a body in accordance with s145 of the Charities Act 2011 (the 2011 Act) My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed

Respective responsibilities of trustees and examiner

As described on page 7, the charity's trustees are responsible for the preparation of the accounts They consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed The charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

a) examine the accounts under section 145 of the 2011 Act,
b) to follow procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
c) to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements
   a to keep accounting records in accordance with section 386 of the Companies Act 2006 Act, and
   b to prepare accounts which accord with the accounting records and comply with the requirements of the Companies Act 2006 and which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

   have not been met, or
2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Anthony Armstrong ACA
Armstrong & Co
Chartered Accountant & Statutory Auditors
17 April 2012

4a Printing House Yard
Hackney Road
London
E2 7PR

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Statement of Financial Activities

incorporating the income and expenditure account

for the year ended 30 June 2011

	Notes	Unrestricted Funds	Restricted Funds	2011 Total Funds	2010 Total Funds
		£	£	£	£
Incoming resources					
Donations and offerings	4	202,562	77,526	280,088	-
Activities for generating funds	5	40,999	8,031	49,030	-
Investment income	6	4	-	4	-
Other incoming resources	7	88,838	45,824	134,662	-
Total incoming resources		**332,403**	**131,381**	**463,784**	**-**
Resources expended					
Charitable activities	8	169,075	72,965	242,040	-
Gifts	9	9,151	-	9,151	-
Support costs	10	30,378	2,876	33,254	-
Governance costs	11	1,440	-	1,440	-
Total resources expended		**210,044**	**75,841**	**285,885**	**-**
Surplus/(deficit) on ordinary activities before funds transfers		122,359	55,540	177,899	-
Gross transfers between funds					
Transfer to unrestricted	19	201	(201)	-	-
Net income/(expenditure) for the year		**122,560**	**55,339**	**177,899**	**-**
Total funds brought forward		-	-	-	-
Total funds carried forward		**122,560**	**55,339**	**177,899**	**-**

The statement of financial activities incorporates an income and expenditure account

The accompanying accounting policies and notes form an integral part of these financial statements

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Balance Sheet
as at 30 June 2011

	Notes	30 June 2011 £	30 June 2011 £	30 June 2010 £	30 June 2010 £
Fixed assets					
Tangible fixed assets	13		116,473		-
Current assets					
Debtors	14	454		-	
Cash at bank and In hand	15	126,536		-	
		126,990		-	
Creditors amounts falling due within one year	16	8,352		-	
			118,638		-
Total assets less current liabilities			235,111		-
Creditors amounts falling due after one year	17		57,212		-
Net assets			177,899		-
Funds					
Total unrestricted funds			122,560		
Restricted funds	19		55,339		
Total funds	20		177,899		-

The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

(i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006, and

(ii) 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 profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the trustees on 17 April 2012 and signed on their behalf by



J G Eden
Trustee

The notes on pages 11 to 17 form part of these accounts

Immaanuveel

(A Charity Company Limited by Guarantee, company number 7027521)

Accounting Policies

for the year ended 30 June 2011

1 Accounting policies

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with

a) the Financial Reporting Standard for Smaller Entities (effective April 2008),

b) the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005), published in March 2005

c) the Companies Act 2006

Going concern

The company's income is mainly derived from self generated sources, such as donations, offerings, specific fellowship activities and grants The accounts have been prepared on the basis that this support will be continuing

Income recognition

Income is recognised when the company has a contractual or other right to its receipt Income with conditions attached to its receipt is recognised when the company had fulfilled those conditions

Deferred income

Income received which is contractually or otherwise not expendable until a future period is deferred

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, offerings, donations, subscriptions and grants falling within the charity's ordinary activities and are shown inclusive of VAT where applicable

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due If they relate to a specified future period they are deferred

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria

Governance costs

These are costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Land & Building	- 2% on straight line (buildings only)
Fixtures fittings & equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Items of equipment are only capitalised where the purchase price exceeds £1,000

2 Incoming resources

The turnover and surplus are attributable to the principal activities of the company and are derived wholly in the UK

Notes to the Accounts
for the year ended 30 June 2011

3 Net incoming resources

Net incoming resources are stated after charging	2011	2010
	£	£
Independent examination fees	1,440	-
Depreciation - owned assets	4,644	-
Trustees' emoluments	-	-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable All trustees serve in a voluntary capacity and do not receive payment for their services as Trustees

APB Ethical Standard - Provisions available for small entities
In common with many other charities of our size and nature we use our accountants to assist with the preparation of the financial statements and to provide advice relating to statutory and regulatory compliance

4 Donations and offerings

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Envelope scheme	15,231	-	15,231	-
Stewardship (primary gift)	79,918	-	79,918	-
Stewardship (tax reclaimed)	13,565	-	13,565	-
Offerings	63,520	12,246	75,766	-
Donations	19,784	64,880	84,664	-
Others	4,754	400	5,154	-
Grant - Charity Aid Foundation	3,750	-	3,750	-
Grant - Moss Charitable Trust	2,040	-	2,040	-
	202,562	77,526	280,088	-

5 Activities for generating funds

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Sunday school	1,790	-	1,790	-
Children's activities & camps	788	2,890	3,678	-
Bibles & books	546	-	546	-
Outgoings & refreshments	350	5,141	5,491	-
Envelope scheme	37,265	-	37,265	-
Seasonal activities	260	-	260	-
	40,999	8,031	49,030	-

6 Investment income

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Interest earned	4	-	4	-
	4	-	4	-

7 Other incoming resources

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Transfer of undertaking of ECF (see note 26)	88,838	45,824	134,662	-
	88,838	45,824	134,662	-

Notes to the Accounts
for the year ended 30 June 2011

8 Charitable activities	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Stipends (see note 12)	89,138	-	89,138	-
Other fellowship members expenses (see note 12)	19,422	-	19,422	-
Evangelism	712	3,224	3,936	-
Seasonal activities	1,239	-	1,239	-
Donations	3,990	59,003	62,993	-
Sunday school	1,874	-	1,874	-
Children's activities & camps	4,118	3,855	7,973	-
Bibles school and training	1,379	-	1,379	-
Outing & refreshments	6,083	5,510	11,593	-
Premises costs & capital expenses	36,659	1,373	38,032	-
Sundry expenses	158	-	158	-
Pastoral assistants & students	1,505	-	1,505	-
Depreciation	2,798	-	2,798	-
	169,075	72,965	242,040	-

9 Gifts	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Gifts Brother V Michael Solomon	1,000	-	1,000	-
Gifts Sister Christine Ratnasingham	200	-	200	-
Gifts Brother Romesh & Sister Rajani	2,400	-	2,400	-
Gifts Brother Charles Adecco	100	-	100	-
Gifts General	650	-	650	-
Gifts Visiting preachers	4,801	-	4,801	-
	9,151		9,151	-

10 Support costs	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Bank charges	3	-	3	-
Motor & travelling expenses	11,203	-	11,203	-
Telephone	3,865	-	3,865	-
Running expenses	7,358	-	7,358	-
Mortgage interest	-	1,697	1,697	-
Depreciation property	667	1,179	1,846	-
Loss on disposal of motor vehicles	7,282	-	7,282	-
	30,378	2,876	33,254	-

11 Governance costs	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Independent examination fees	1,440	-	1,440	-
	1,440	-	1,440	-

12 Remuneration of the Leadership Team

Members of the Leadership Team received stipends and other expenses during the year as follows

	2011 Total £	2010 Total £
Stipends		
Brother Ebenezer & Sister Soma	8,489	-
Brother Joseph & Sister Anne	7,310	-
Brother Kamal & Sister Caroline	7,922	-
Brother Romesh & Sister Rajani	1,580	-
Sister Joyce Mylvaganam	2,480	-
Sister Christine Ratnasingham	625	-
Brother Paul Kamalendran	200	-
Salaries	53,620	-
Tax and NI contributions	6,912	-
	89,138	-
Other expenses		
Accomodation Brother V Michael Solomon	3,920	-
Accomodation Brother K Joseph	533	-
Accomodation Brother M S Vasanthakumar	3,501	-
Holiday allowances Brother Kamal & Sister Caroline	1,000	-
Holiday allowances Joseph & Sister Anne	1,000	-
Holiday allowances Sister Joyce Mylvaganam	500	-
Holiday allowances Brother V Michael Solomon	1,000	-
Holiday allowances Brother Gurusamy & Sister Rajani	1,068	-
Fuel	3,750	-
Special allowances	3,150	-
	19,422	-
	108,560	-

13 Tangible fixed assets

	Land & Building £	Fixtures fittings & equipment £	Motor vehicles £	Total £
Cost				
As at 1 July 2010	-	-	-	-
Additions transferred from ECF (see note 26)	110,059	11,058	7,282	128,399
Disposed in year	-	-	(7,282)	(7,282)
As at 30 June 2011	110,059	11,058	-	121,117
Depreciation				
As at 1 July 2010	-	-	-	-
Charge for the year	1,846	2,798	-	4,644
As at 30 June 2011	1,846	2,798	-	4,644
Net book value				
As at 30 June 2011	108,213	8,260	-	116,473
As at 30 June 2010	-	-	-	-

The property at 8 Berkeley Road, London E12 6RW was transferred to the charitable company from Emmanuel Christian Fellowship (ECF) at its net book value on 1 July 2010 The property is registered in the name of Emmanuel C F Trustees and is held on behalf of the charitable company

Other assets gifted by ECF are at net book value which approximates to market value

Notes to the Accounts
for the year ended 30 June 2011

14 Debtors amounts falling due within one year

	2011	2010
	£	£
Staff loans	454	-
	454	-

15 Bank and cash in hand

	2011	2010
	£	£
Reliance Bank - ECF (current account)	71,523	-
Reliance Bank - Tamil Church (current account)	50,355	-
Barclays Bank - Tamil Church (current account)	4,062	-
Bank of Scotland - ECF Trustees (current account)	596	-
	126,536	-

16 Creditors amounts falling due within one year

	2011	2010
	£	£
Accruals	1,439	-
Bank Loan (see note 18)	6,913	-
	8,352	-

17 Creditors amounts falling due after one year

	2011	2010
	£	£
Bank Loan (see note 18)	57,212	-
	57,212	-

18 Maturity of debt

	2011	2010
	£	£
Amount falling due		
Repayable in one year or less	6,913	-
Repayable between one and five years	57,212	-
	64,125	-

A bank loan of £102,000 from the Bank of Scotland was taken to fund the purchase of property by ECF The beneficial ownership was transferred to the charitable company following the transfer of the entire undertaking of ECF to the charitable company on 1 July 2010 The loan is secured and repayable over 15 years from the date of advance at a rate of 2% above base rate The outstanding balance on the bank loan at 30th June 2011 was £64,125

19 Restricted funds

	Transfer from ECF	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Tamil Church	37,763	85,557	72,965	-	50,355
8 Berkerley Road	7,860	-	2,876	-	4,984
Church workers support	201	-	-	(201)	-
	45,824	85,557	75,841	(201)	55,339

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds

Tamil Church	Please refer to Appendix 1
8 Berkerley Road	To purchase the freehold of 8 Berkeley Road, Manor Park, London and to cover ongoing property costs
Church workers support	To receive gifts to be passed on to church workers This became unrestricted during the year

20 Net assets attributable to funds

	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Tangible fixed assets	47,366	69,107	-	116,473
Current assets	76,634	50,356	-	126,990
Current liabilities	(1,440)	(6,912)	-	(8,352)
Long term liabilities	-	(57,212)	-	(57,212)
Net assets represented by funds	122,560	55,339	-	177,899

21 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

22 Post balance sheet events

There were no significant post balance sheet events

23 Contingent liabilities

The charity had no material contingent liabilities at 30 June 2011 nor at 30 June 2010

24 Related parties

On 1 July 2010 the entire undertaking of Emmanuel Christian Fellowship (ECF) was transferred to the charitable company by way of a gift as part of the reorganisation and restructuring of ECF The trustees of the ECF were also the trustees of the charitable company at some time during the year

25 Gifts In kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers

26 Transfer of undertaking of Emmanuel Christian Fellowship

All assets and liabilities gifted by ECF were brought in at their net book value at the date of transfer (1 July 2010) The funds that represent these net assets have been allocated between restricted and unrestricted funds according to their carrying amounts in the transferring trust (ECF)

Assets and Liabilities transferred to the charitable company are detailed below

	£
Tangible fixed assets	125,561
Debtors	2,700
Bank and cash in hand	78,996
Liabilities falling due with one year	(8,896)
Liabilities falling due after one year	(63,699)
	134,662
Represented by	
Unrestricted funds	88,838
Restricted funds	45,824
	134,662

27 Company status

The company is limited by guarantee and has no share capital The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each

Notes to the Accounts
for the year ended 30 June 2011

28 ECF Newbury Park - Statement of Financial Activities
These amounts are included in the main accounts

	Unrestricted £	Restricted £	2011 Total £	2010 Total £
Incoming Resources				
Offerings	6,308		6,308	-
Donations	12,078	-	12,078	12,950
Investment	-	-	-	107
	18,386	-	18,386	13,057
Resources Expended.				
Specific fellowship activities	3,889	-	3,889	10,351
Gifts	4,961	-	4,961	1,384
Governance costs	7,119	-	7,119	4,530
	15,969	-	15,969	16,265
Net incoming resources	2,417	-	2,417	(3,208)
Funds brought forward	9,106	-	9,106	12,314
	11,523	-	11,523	9,106

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(A Charity Company Limited by Guarantee, company number 7027521)

Appendix 1 - Tamil Church Restricted Funds

for the year ended 30 June 2011

Fund Names	B/fwd	Incoming Resources					Outgoing Resources				C/fwd
	1 Jul 10	Special Offerings	Special Gifts	Campers' Contri	Others	Total	Gifts (Local)	Gifts (Internatio)	Payment	Total	30 Jun 11
Camps											
Boys' camp	100		50	792		842			942	942	-
Girls' camp	765		50	1,968	130	2,148			2,913	2,913	-
Young Adults' camp	250		1 284			1 284				-	1,534
Young Families' camp	-				5,085	5,085			5 510	5,510	(425)
D K N			137			137				-	137
Evangelism						-				-	-
ECF	1 214	404	243			646		350	1,510	1,860	-
Tracts	182					-				-	182
Ministry in Sri Lanka & India						-				-	-
i) Ladies' ministry						-				-	-
General	64	445				445		445		445	64
A	754		866			866		800		800	820
ii) Kingdom Business Ministry						-				-	-
B	19,297		31 654			31,654		25 897		25,897	25,054
C	150		5,721			5 721		3 000		3,000	2,871
iii) Children's Homes						-				-	-
D	349		268			268		349		349	268
Children's Day (2010)		105				105		105		105	-
Good Friday Service		803				803			125	125	678
Bethany Children's Home						-				-	-
E	90		138			138		150		150	78
F	60		90			90		100		100	50
Cannan Ministry	115					-				-	115
Study support fund G			5,190			5 190		3,980		3 980	1,210
Nehemiah Mission	2 019		1,575			1 575	-	973	140	1,113	2,482
Building Fund & P A Desk	621		1,310			1,310			1,509	1,509	421
Bridge of Love Ministry	192		10			10			200	200	2
Nanpan Ministry	-		1,105			1 105	1 105			1 105	-
Royal ECF-Football club				56		56				-	56
Individual in need						-				-	-
Mr G	350					-	250	100		350	-
H	2 053		1 375			1 375		3 000		3 000	428
ECF	52		5 343			5 343	420	4,936		5,356	40
Students' Support Fund	244		318			318	260			260	301
Vavunia Church -I			40			40				-	40
Batticaloa (Flood Relief)		1 252	374			1,626		1,500		1,500	126
Cleaning		300				300			150	150	150
Carol Service &Carol Rounds		418	50			468		148		148	320
Christmas &New year Ser (People in Need)		4 691	21			4,712		1,752	870	2,622	2,090
Persecuted Christians	-	1,315				1 315		1 315		1 315	-
Special Preachers						-				-	-
Pas P T Christopher			1,612			1,612		1 490		1 490	122
Pas Sadusellappah		1 813	3,271			5 084		4,069		4 069	1,015
Miscellaneous Gifts	84		409			409	50			50	443
Special Fund						-				-	-
i) Manor Park (G)	4 636		572			572			2,554	2 554	2,654
ii) P A Desk (Manor Park)	522					-				-	522
iii) Ilford						-				-	-
iv) Walthamstow						-	-			-	-
Indian ministry	-		2,905			2,905				-	2,905
Special Fund	3 601					-				-	3,601
Total	**37,763**	**11,547**	**65,979**	**2,816**	**5,215**	**85,557**	**2,085**	**54,457**	**16,423**	**72,965**	**50,355**