

Emmanuel Gateway Church

(formerly known as Emmanuel Pentecostal Church)

Report and Accounts
Year ended 31 March 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EMMANUEL GATEWAY CHURCH

CHARITY INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Andrew Arthur O'Neil Dunn Nicholas Hughes Aubrey Wickham	
Senior Management Team	Andrew Arthur O'Neil Dunn Nick Hughes Jeronne Rudder Leanne Rudder Aubrey Wickham Tsote Valashiya Sam Oyekan Chris Riley	Member of senior leadership team Member of senior leadership team Senior Pastor Associate Pastor Associate Pastor Treasurer Youth Pastor Member of senior leadership team Member of senior leadership team
Governing Document	Constitution and Trust Deed adopted 18 July 2006 and amended 07 July 2019	
Charity Registration Number	1054397	
Principal Address	374-376 Lee High Road London SE12 8RS	
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	National Westminster Bank Plc Kingdom Bank Limited Lloyds Bank plc	

Contents	Page
Charity Information	1
Trustees' Annual Report	2-11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Accounts	15 - 21
Detailed Statement of Financial Activities with Comparatives	22

EMMANUEL GATEWAY CHURCH TRUST

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees have pleasure in submitting the Report and Accounts for the year.

OBJECTS

The primary aims of the Trust are to fulfil the role of a Christian Church in the Borough of Lewisham and the surrounding area and to provide help to others in promoting the Christian faith in the United Kingdom and overseas.

The Church's Purpose Statement says:-

Emmanuel Gateway Church: Where Jesus is encountered, people are valued, and lives are transformed

It seeks to be a place where the Christian message is declared whilst valuing and empowering people who attend.

The church is in fellowship with the Assemblies of God Inc. in Great Britain. The following purpose statement is generic to more than 600 churches meeting in 700 locations across Great Britain:

"The Assemblies of God are a Pentecostal movement which believes that every individual can and should have a personal relationship with Jesus Christ and have the opportunity to be part of a local, vibrant church."

THE CHURCH: ITS AIMS AND OBJECTIVES

It is our firm conviction that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, loving and serving Jesus Christ, who are also committed to love and care for each other and the people of their community being a blessing to the area in which they live. The Church - its Elders, Trustees and Members are committed to the restoration of those New Testament principles. It is not alone in this; it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Lewisham and its neighbouring boroughs, come into this experience of knowing Jesus as their Lord, Saviour and friend and to personally experience the application of the Christian message in their everyday lives amongst their community.

PARTNER ORGANISATIONS

- **Assemblies of God UK.** This is the fellowship of churches that Emmanuel Gateway Church belongs to. Assemblies of God are one of the largest mainstream Pentecostal streams in the UK. It has a membership of more than 600 churches nationally with many missions' expressions overseas. Emmanuel Gateway Church is a founding church of the Assemblies of God in Great Britain which has been constituted since 1924. Each church in this movement is requested to donate 3% of its regularly received offerings from its members to its national office located in Manchester.

- **Evangelical Alliance.** Emmanuel Gateway Church subscribes, as a member, to this organisation. Representing 4,000 churches across 81 denominations, including the Assemblies of God UK, they are the largest and oldest body representing the UK's two million evangelical Christians assisting them to listen to and be heard by the government, media and society
- **Free Churches Group (FCG) and Churches Together in England:** As a member church of the Assemblies of God UK, we are part of the Free Churches Group and Churches Together in England, which seeks to express the unity in Christ that is shared by Free Churches in England and Wales by promoting fellowship, shared counsel and working together, where possible, to extend Christ's kingdom in every sphere of society.

The church cooperates with and supports various churches, charities and community groups and receives voluntary help itself where needed. During the year, grants have been made (see note 6c to the Accounts) to help achieve their objectives with a greater impact than the Church could do working on its own.

GOVERNANCE

Directions relating to the Charitable Trust are made by the Trustees in consultation with the Senior Leadership Team, who are responsible for governing the life, vision, and teaching of the church. Day-to-day decisions on expenditures and activities are decided by the staff and volunteers in charge of different departments of the church, with budgets set and monitored by the Trustees. The powers of appointment or removal of Trustees rests with the Trustees. New Trustees are normally selected from the members of the church which means the Trustee body is whole-heartedly involved in seeing the mission of the church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates and will attend appropriate seminars and training that apprise them of their responsibilities.

THE CONTRIBUTION MADE BY VOLUNTEERS

Whilst the church employs 10 full or part-time staff it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission. This is done by 'being salt and light' amongst the people they interact with every day; by praying, by visiting the sick and others in need; being involved in training others, in public teaching and worship, and also through diligent administration. The financial resources of the church, to a very large extent, are given by the members and their private assets are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

TRUSTEE BOARD

There have been no changes to our Trustee Board in this period and all our Trustees have previously attended a Trustee Training Event to receive orientation on the requirements and expectations of trustees. We continue to utilise our previously retired Trustees as part of our Council of Wisdom Advisory Board who are there to support the Senior Leadership Team by offering the benefit of their wisdom.

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS

During the year ended 31 March 2025 the main ways in which the church sought to achieve the calling of Christ upon it and its charitable purposes for the public benefit, are summarised below:-

- **Fulfilling the objects in teaching, preaching and showing practical care in the community.** This was both in the normal teaching in the church on Sundays, which are open to all, and midweek meetings for the church members and also by running specific courses to address particular aspects of Christian living which is open to the wider community. This has been well attended through our Treasure Seekers Bible study courses which are held 3 or 4 times each year. The aims of the teaching, preaching and discipleship programmes include the impact upon lifestyle arising from following the teaching of Christ to love God and your neighbour as yourself. We have continued to see growth in attendance numbers, and from Easter 2025 we have recommenced two Sunday morning services. We remain committed to continuing our online streaming as our viewing figures remain positive. We are continuing to look at ways to engage with our online audience and improve the quality of what is put online. Positive growth is being seen in all areas.

Additionally, our Life Connect groups continue to meet providing pastoral care to those who consider Emmanuel to be their community. Our prayer meetings have gone from strength to strength under new ministry leadership. This allows more people to regularly engage as they have been creative in organising different ways and times to bring people together to pray.

- **Impacting the next generation.** Our income from donations has again fallen slightly this year during a period when everyone continues to be affected by the cost of living increases. Members have continued to be faithful and generous in their financial support of the Church and its activities for which the Trustees express their huge appreciation. We continue to utilise reserves for ongoing maintenance related issues in our building.
- **Supporting mission.** The Church has continued to support missions work in India, Austria, Uganda, France, as well as other places from time to time as national emergencies are brought to light. It has also responded to international appeals through on-going sponsorship programmes through organisations like Compassion, which supports children around the developing world, by the relief of poverty. This giving and support are reflected in our enclosed missions accounts. The Trustees aspire to be able to donate to Christian missional activities outside of their immediate remit, 10% of the church's annual tithes and offerings income.

The members of the church have consistently been applying the principles of church life outlined in the New Testament and referred to earlier as 'salt and light', in the community, in places where they live and work and in having an impact on social attitudes in the wider national context. This is a major part of the purpose of the church and much of it is done without public fanfare, the real cost of which cannot be truly quantified.

The church has continued its ministry to the community through:

Social Action and Poverty Relief

- i. **The Pantry**

The Pantry works in partnership with organisations including Waitrose and Sainsbury whose customers donate food items that are collected regularly and stored in the church. We also receive generous contributions of food items from our Church Members, all of which is donated to people in need. The need for people to access a food bank remains high in Lewisham due to the cost-of-living crisis and we continue to provide this service to those in need. We have some families who regularly require assistance and other one-off referrals that come from local schools, refuge centres and asylum seeker projects. Once again, we were able to put together food parcels to assist families through the Christmas period. Throughout 2024/2025, The Pantry distributed food to the value of £17,212, which we estimate benefitted 290 separate families.

ii. **LifeBread**

Our Lifebread programme continues to see good numbers of people attending each week to benefit from a hot meal, a safe space and warmth through the colder months of winter. We are currently seeing around 20 people attending each week. A number of these people would be considered homeless although we continue to signpost people to support in our local area. Our project continues to be staffed exclusively by volunteers and continues to prepare and serve meals free of charge for homeless people in the local community.

The ministry is supported almost entirely by generous donations from the congregation and help from local supermarkets. Our commercial-grade kitchen continues to benefit us in producing good food in an efficient manner and all of our cooking volunteers have now received food hygiene certification.

iii. **Gateway Projects**

This is now the umbrella term for our social action projects and incorporates the work of LifeBread, The Pantry and the 'H' Fund emergency financial assistance. The H fund has helped to fund the purchase of additional food parcels to help those both within and external to the church congregation. The 'H' Fund has also helped people top up their utility cards for electric supplies or assisted with other emergency items.

Outreach

i. **Community Outreach**

We were able to host a birthday party community fun day during 2024 to celebrate our centenary. This saw a number of people from the locality attend for an afternoon of food and activities. We also invited people that we had connected with through our Food Pantry and through local schools. Such was the success of this event that we plan to visit this again next year.

As part of those same celebration events, we also hosted a gala event and invited dignitaries, local leaders and people with a long standing or historical connection to Emmanuel Gateway Church. We then shared many photos and stories from the past 100 years.

ii. **Golden Hours.**

This is a team that serves the elderly in the community. The team would usually visit local nursing homes and sing hymns, read poetry and scriptures, and befriend and

pray with the residents when invited to do so. Whilst this project was paused because of the restrictions on access to nursing homes and sheltered accommodation centres during Lockdown, we have now actively engaged in reconnecting and visiting homes in our community. We have people on our Pastoral Care team who regularly visit our own congregation members who are now residents in local homes.

Pastoral Care

i. By every member of the church visiting the sick

This activity is designed to show God's love and pray together. We have continued to do this through our Pastoral Care team (see below) and by encouraging our Life Connect small groups to adopt pastoral care as part of their ethos to practically care for those connected to their small group through meeting together, text, phone calls, Social Media and email.

ii. Pastoral Care Team

This is a dedicated team of professional care workers, nurses, and volunteers who love to care for the needs of others, commissioned to take proactive and reactive pastoral care for our seniors or chronically ill members.

In addition to hospital visitation, we now have a number of people who prioritise bringing some of our older or infirm congregation members to church on a Sunday. This allows them to engage with the wider community and helps keep them from feeling isolated in their own homes.

iii. Marriage and Pre-Marriage Support

We continue to support couples who express that they need help with their marriage relationship, and we have ensured that anyone newly married is supported by a more experienced married couple as they move through their first year of marriage as well as providing pre-marriage counselling courses.

iv. SPICE

This project serves the over 65s in our church community and endeavours to put on several events throughout the year of interest to them. These have previously included guest speakers and singers, outings, teas, lunches, boat trips. Our largest area of support to our seniors at this point is through individual visitation, telephone calls, cards and letters. Our over 70's also all received a Christmas gift that was dropped at their homes by members of our Leadership Team at the end of 2024, whilst our over 80s received a Christmas hamper personally delivered to them by a member of our Senior Leadership Team.

Prison Ministry (Sow Light Ministry)

The church has consistently supported the work of Sow Light, a Prison Visiting Ministry, for more than 20 years. The team consists of volunteers from the church, who have been vetted by the Home Office and who visit remand prisoners, predominantly in the Oxfordshire area Prisons, holding services on the first Sunday of every month and encouraging and supporting inmates.

Our team were re-engaged by the newly appointed Chaplain and once again visit regularly to minister to those incarcerated in the prison system.

Fearless Youth Ministry

Our Fearless Youth Programme has continued to grow and engage young people, from the community throughout 2024/2025, in exciting and relevant ways, under the capable leadership of our Youth Pastor Tsote Kinzomba, and her team:

- i. **Friday Nights:** is when our Young People regularly gather with up to 20 young people meeting each week for worship, inspirational and relevant teaching, and empowerment for life. It is also where peer leadership is developed through service and planning of events, for young people by young people.
- ii. **Young Lions: This is** our Youth Leadership development programme which offers a unique mixture of ministry, teaching, coaching groups & practical challenges, all designed to identify, develop and assess the next generations of young leaders. We have been able to send many of our young people over recent years, some of whom have since been invited to become coaches for the programme. This past year saw 10 of our young people attend the programme supported by our mentor-coaches.
- iii. **Schools Involvement:** Our Youth Pastor maintains good relationships and engagement with local schools. Meeting the increasing demand for further input from schools in the areas is limited by her part-time hours availability. This academic year, we have worked with over 50 students in one local school through a programme developed by the Youth Pastor with objectives provided by the school. Our intention is to establish this programme in at least one other school in the coming year and we continue to explore further opportunities to help young people in school make positive life choices and increase their emotional resilience.
- iv. **Summer Youth Camps:** A summer youth camp, at New Day, Norfolk, is planned for this year - our first since lockdown. We are planning to take 30 young people away for a week during August 2024. Visits and youth holidays like this are seen as vital for fostering healthy long-term friendships and developing a strong culture.
- v. **Detached Youth Work:** This is an opportunity created by the youth team to engage a wider group of young people in the local community. The intention of our detached work is to encourage a positive relationship between the local community, young people and the church. Each week the team engages around 20 young people in conversation which lead to pop-up workshops during the hour after the local schools close.
- vi. **Youth Pastor:** Tsote Kinzomba who has been our Youth Pastor for the past 5 years continues to serve 3 days a week. Her husband Arnold has also now joined her as one of our Youth Pastors and together they lead this ministry together. Tsote has also joined our Senior Leadership Team as a co-opted member as from late 2024.

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

GRANT MAKING POLICY

Gifts to external organisations and individuals are considered by the Trustees based on need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

THE KEY STRATEGIES FOR THE CHURCH ARE AS FOLLOWS:

100 years commemoration

In 2024, Emmanuel Gateway Church celebrated their 100 years as an Assemblies of God Church. There were a number of activities that took place during the year to mark the occasion and there are several events that will run throughout 2025 and into 2026 as a result of those celebrations.

We have plans underway to encourage 100 people from our congregation to get involved in a short-term mission. We have teams planned that will carry out work in the local area, into Europe and beyond that to the continents of Africa and Asia. This firmly follows the scripture of Acts 1 verse 8 which encouraged people to take the good news to Jerusalem, Judea, Samaria, and the ends of the earth.

We also continue to finalise our book which commemorates our 100 years of service to the community of Lewisham. We are hopeful that this will be released during 2025.

Leadership development

The church has seen significant numerical growth in its numbers, particularly among young adults and young families. To that end, the Leaders have implemented a programme of leadership development geared towards – but not exclusively for the younger population. We are now seeing the benefit of our earlier intakes as we have co-opted two of these people on to our Senior Leadership Team with an additional two due to join during 2025. A number of others are involved in leading some of our ministry departments and in the delivery of our Sunday services. We believe that these leaders are positively impacting both the church and their day-to-day life in a workplace context.

Additionally, the Growth Track deeper study programme was started which is open to the wider church community. Experts in the fields of Theological Study, Apologetics, and Biblical perspectives on finances, have been invited to teach these and other related subjects. This helps us to fulfil our Biblical mandate of equipping people for works of service. (Ephesians 4.12). This has gained momentum during 2023 and throughout 2024. For 2025 we have decided to curtail visiting speakers to assist with our finances, but we continue to provide Treasure Seekers Bible study programme which is well attended. This allows our own Pastors to teach with good numbers of our congregation signing up to attend these Bible-related studies.

New Building

At present, the Trustees continue to consider next steps regarding the expansion of their current facility. We have recommenced an initial conversation with a building contractor to consider some different options although we have not made any firm commitment or decisions at this stage. These discussions continue at the present time, and we are hopeful of having made a plan for moving forward by the time we report next year.

Property purchase

In October 2018, the Trustees invested £800,000 from the Charity's savings into the outright purchase of a property immediately adjacent to their facility. The purchase provided a better investment than offered by the low rate of interest return on our savings accounts. It also allowed additional income through rental. Additionally, it gave an improved equity base that can be used to fund any future building programmes. The property continues to be let to tenants and has enjoyed unbroken tenancy since 2019. The charity continues to receive a market rate rental income from the fully let property, and we have secured an extension to the rental contract with these same tenants. We continue monitoring current market rental rates and have made a small increase to the rent that is charged to our tenants. However, we remain mindful of the current cost of living crisis and the impact this will be having on our tenants.

Repairs to existing facilities

The Trustees aim to keep church buildings in a good state of repair and redecoration and maintenance work is undertaken selectively as required.

Although we carried out some large-scale works during the last few years, we have continued to ensure that the building remains in good condition for all our visitors. We continue to lease car parking space which allows us to generate additional income. We have also further improved our internet, installed a more secure door entry system and upgraded our CCTV. A new industry standard commercial fire alarm system has allowed us to further ensure the safety of visitors to our building and our compliance as a public building.

A general programme of facility improvement and upgrading continues to be implemented and the Trustees are minded to budget for further improvements in toilet facilities and welcome areas.

Church in the digital age

The church continues to invest in its digital platform, which is now a part of the church's long-term strategy. Emmanuel Gateway's church expression is seen not just as a physical one but increasingly and importantly, a digital one and the Leadership are committing to the development of this avenue of church expression.

FINANCIAL REVIEW

At the year end the Church remained in a strong position financially.

Income this year grew by £7,764 to £362,708, and expenditure decreased by £12,398 to £426,904. As a result, before taking account of gains and losses on the revaluation of an investment property, the charity has reported an operating deficit of £64,197 this year compared with an operating loss of £84,358 in the previous year. (In the previous year a loss of £40,000 on the revaluation of the charity's investment property increased the year's deficit to £124,358.)

We have begun to challenge our congregation to consider their giving and have encouraged people to begin giving by standing order which will help improve consistent giving.

The Church's net assets fell by this year's deficit of £64,197 to £1,299,575. Net assets comprised tangible fixed assets (mainly the church building) with a carrying value of £109,244, an investment property with an estimated market value of £900,000, cash of £277,396 and other net current assets of £12,935.

RESERVES POLICY

The Trustees have set a policy for retaining free reserves sufficient for the foreseeable needs of the Church. Resources invested in property and ring fenced for expected future capital expenditure are set aside in designated funds. Free reserves are defined as being unrestricted general funds excluding amounts invested in fixed assets. These reserves are available to meet the costs of normal running and expansion of the Church and to ensure the Church can meet its financial obligations.

During the pandemic the Trustees agreed that we should aim to hold free reserves that were at least equal to six months of fixed expenditure over committed income to ensure that we could continue to operate smoothly were our income and / or our expenditure to vary unexpectedly. This policy remains in place, and we are in a strong financial position to deal with any unexpected financial challenges.

At the year-end the charity held free reserves of £269,121 (2024: £326,119). This is more than required by the policy and the trustees will decide how the excess can best be used as they consider options for developing the church building.

RISK MANAGEMENT

All major insurable risks are subject to normal Church and Employers Insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact the Church's ability to fulfil its objectives. An annual review of areas of risk is undertaken by the Trustees in conjunction with staff and volunteers responsible for the area of activity.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' 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 Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these accounts, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

APPROVAL

This report was approved by the trustees and signed on their behalf by:

N A Hughes

N A Hughes (Jan 20, 2026 14:57:30 GMT)

Nicholas Hughes
Chairman / Trustee

Jan 20, 2026

Date

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EMMANUEL GATEWAY CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 on pages 13 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 15 and 16.

Responsibilities and basis of report

As the charity's 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Nick Spear

[Nick Spear \(Jan 20, 2026 16:32:11 GMT\)](#)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jan 20, 2026

EMMANUEL GATEWAY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	282,355	26,368	308,722	315,375
Charitable activities	4	19,359	-	19,359	12,477
Investments	5	34,626	-	34,626	27,092
Total income and endowments		336,339	26,368	362,708	354,944
EXPENDITURE ON:					
Charitable activities	6	383,193	42,553	425,745	438,383
Raising funds	7	1,159	-	1,159	919
Total expenditure		384,352	42,553	426,904	439,302
Net gains/(losses) on revaluation of investments	10	-	-	-	(40,000)
Net income		(48,011)	(16,185)	(64,197)	(124,358)
Transfers between funds	16	(15,181)	15,181	-	-
Net movement in funds		(63,193)	(1,004)	(64,197)	(124,358)
Reconciliation of funds:					
Total funds brought forward		1,341,559	22,214	1,363,773	1,488,131
Total funds carried forward	16	1,278,365	21,210	1,299,575	1,363,773

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 15 to 21 form part of these accounts.

EMMANUEL GATEWAY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	9	109,244	-	109,244	115,440
Investment property	10	900,000	-	900,000	900,000
		<u>1,009,244</u>	<u>-</u>	<u>1,009,244</u>	<u>1,015,440</u>
CURRENT ASSETS					
Stock	11	-	375	375	286
Debtors	12	49,429	842	50,271	60,186
Cash at bank and in hand	13	257,403	19,993	277,396	326,446
		<u>306,832</u>	<u>21,210</u>	<u>328,042</u>	<u>386,918</u>
CREDITORS: Amounts falling due within one year	14	37,711	-	37,711	38,586
Net current assets		<u>269,121</u>	<u>21,210</u>	<u>290,331</u>	<u>348,333</u>
TOTAL NET ASSETS		<u>1,278,365</u>	<u>21,210</u>	<u>1,299,575</u>	<u>1,363,773</u>
FUND BALANCES					
	16				
Unrestricted Designated Building fund:					
<i>Revaluation reserve</i>		95,649	-	95,649	95,649
<i>Remainder of Building fund</i>		902,459	-	902,459	906,512
Total designated funds		<u>998,108</u>	<u>-</u>	<u>998,108</u>	<u>1,002,161</u>
Unrestricted General funds		280,257	-	280,257	339,398
Total unrestricted funds		<u>1,278,365</u>	<u>-</u>	<u>1,278,365</u>	<u>1,341,559</u>
Restricted funds		-	21,210	21,210	22,214
		<u>1,278,365</u>	<u>21,210</u>	<u>1,299,575</u>	<u>1,363,773</u>

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

N A Hughes

N A Hughes (Jan 20, 2026 14:57:30 GMT)

Nicholas Hughes - chairman / trustee

Jan 20, 2026

Date _____

Charity number: 1054397

The notes on pages 15 to 21 form part of these accounts.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items).

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting Policies continued

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property	Over 50 years
Fixtures and fittings	Over 10 years
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investment property

Investment property is property that is held to generate income and for its investment potential. Investment property is valued at fair value (usually market value) at the balance sheet date.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

h) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

i) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

j) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

k) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

l) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

m) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. These estimates, and any related judgements and assumptions, are re-assessed annually. The trustees consider the following to be significant:

- i) the annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value.
- ii) the value of the investment property is sensitive to changes in the estimate of fair value (market value).
- iii) the constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	244,961	249,383
Donations of goods received for distribution by a foodbank	17,301	21,449
Other grant income	2,800	1,800
Gift aid receivable	43,660	42,743
	<u>308,722</u>	<u>315,375</u>

4 Income from charitable activities

	2025	2024
	£	£
Church conferences and events	19,359	12,477
Other income	-	-
	<u>19,359</u>	<u>12,477</u>

5 Investment income

	2025	2024
	£	£
Property letting	32,080	24,642
Bank interest	2,546	2,450
	<u>34,626</u>	<u>27,092</u>

6 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Staff costs	197,247	213,679
Ministry activities	58,617	41,017
Youth and children's work	14,016	8,850
Hospitality	5,364	7,536
Distributions of goods donated to foodbank	17,212	21,389
Grants payable (see note 6c)	20,132	22,577
	<u>312,588</u>	<u>315,047</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	3,510	3,360
Other governance costs	-	-
	<u>3,510</u>	<u>3,360</u>
Utilities	14,958	9,324
Minor equipment	2,357	1,823
Repairs, maintenance and cleaning	47,201	57,560
Depreciation: buildings	4,053	4,053
Depreciation: equipment	6,808	10,891
IT and technical	2,205	4,520
Communications	11,657	9,912
Insurance	4,776	4,657
Stationery, printing and copying etc.	7,454	7,646
Licences and subscriptions	2,086	2,482
AoG fees for handling gift aid claims	2,773	2,565
Bank charges	2,139	1,886
Miscellaneous	1,181	2,658
	<u>113,158</u>	<u>123,336</u>
Total expenditure	<u>425,745</u>	<u>438,383</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,510 (2024: £3,360); in addition the charity paid £1,467 (2024: £1,313) to Stewardship for payroll bureau and consultancy services.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

6c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	14,134	3,675	17,809
Grants for the relief of poverty	-	2,323	2,323
	<u>14,134</u>	<u>5,998</u>	<u>20,132</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	14,583	6,374	20,957
Grants for the relief of poverty	-	1,620	1,620
	<u>14,583</u>	<u>7,994</u>	<u>22,577</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Living Word Ministry	2,400	2,400
Assembly of God	9,177	8,355
Compassion UK	-	-
New Church India	1,936	3,000
Grants to institutions for less than £1,000 each	621	828
	<u>14,134</u>	<u>14,583</u>

7 Expenditure on raising funds

	2025 £	2024 £
Investment property expenses	1,159	919

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025 £	2024 £
Gross wages and salaries	182,640	184,784
Social security	8,947	8,698
Pension costs	5,389	5,224
	<u>196,977</u>	<u>198,705</u>
Other staff related costs (e.g. training, sabbatical etc)	271	14,974
	<u>197,247</u>	<u>213,679</u>

The average monthly number of employees during the year was 9.7 (2024: 9.6). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2025 £
Nick Hughes, who is a trustee	47,380	1,421	48,801
Other members of key management	62,749	1,882	64,632
			<u>113,433</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2024 £
Nick Hughes, who is a trustee	47,248	1,417	48,666
Other members of key management	44,039	1,321	45,360
			<u>94,026</u>

Nick Hughes served as church pastor and received the above payments for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Freehold Property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024	202,644	22,408	101,410	326,462
Additions	-	-	4,666	4,666
At 31 March 2025	<u>202,644</u>	<u>22,408</u>	<u>106,076</u>	<u>331,127</u>
Accumulated depreciation				
At 1 April 2024	100,483	22,408	88,131	211,022
Charge for the year	4,053	-	6,808	10,861
At 31 March 2025	<u>104,536</u>	<u>22,408</u>	<u>94,939</u>	<u>221,883</u>
Net book value				
At 31 March 2025	<u>98,108</u>	<u>-</u>	<u>11,136</u>	<u>109,244</u>
At 31 March 2024	<u>102,162</u>	<u>-</u>	<u>13,279</u>	<u>115,440</u>

10 Investment property

	2025 £	2024 £
Valuation brought forward	900,000	940,000
Change in fair value	-	(40,000)
Valuation carried forward	<u>900,000</u>	<u>900,000</u>

The investment property was valued at approximately £900,000 in December 2024 by Jollye & Wood, a local estate agent. In the opinion of the trustees, the fair value of this investment property at the balance sheet date does not differ materially from the valuation in December 2024. The investment property was purchased for £804,351.

11 Stock

	2025 £	2024 £
Stock of donated goods held for distribution to beneficiaries	<u>375</u>	<u>286</u>

12 Debtors

	2025 £	2024 £
Gift aid recoverable	43,660	42,743
Other debtors	6,611	10,425
Prepayments and accrued income	-	7,018
	<u>50,271</u>	<u>60,186</u>

13 Cash at bank and in hand

	2025 £	2024 £
Cash at bank with immediate access	99,267	97,032
60 day notice deposits	55,693	105,885
100 day notice deposits	122,435	121,717
Unbanked offerings and other income	-	1,813
	<u>277,396</u>	<u>326,446</u>

14 Creditors: liabilities falling due within one year

	2025 £	2024 £
Trade and other creditors	15,161	11,162
Accruals	8,820	8,536
Deferred income	-	4,355
Grant obligations	13,730	14,533
	<u>37,711</u>	<u>38,586</u>

Deferred income comprises income received for a church event that did not take place until after the year end when the receipts were recognised as income.

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Pension commitments

During the year employer's pension contributions totalling £5,389 (2024: £5,224) were payable to defined contribution personal pension schemes. Pension contributions totalling £988 were owing at the balance sheet date (2024: £1,034).

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Revaluation Gain/(Loss) 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>Unrestricted designated funds</i>						
Building fund	1,002,161	-	(4,053)	-	-	998,108
<i>Unrestricted general funds</i>						
	339,398	336,339	(380,298)	-	(15,181)	280,257
Total Unrestricted Funds	1,341,560	336,339	(384,351)	-	(15,181)	1,278,366
<i>Restricted Funds</i>						
Building fund	18,240	450	-	-	-	18,690
Pantry fund	287	17,384	(19,547)	-	1,877	-
Hardship fund	-	2,761	(2,785)	-	25	-
Jack Petchey Achievement Awards	1,800	2,800	(3,432)	-	-	1,168
Youth fund	976	556	(556)	-	-	976
Equipment fund	375	-	-	-	-	375
Mission support	536	2,418	(16,232)	-	13,279	-
	<u>22,214</u>	<u>26,368</u>	<u>(42,553)</u>	<u>-</u>	<u>15,181</u>	<u>21,210</u>
Aggregate of funds	1,363,774	362,708	(426,904)	-	-	1,299,575

During the year £15,181 (2024: £19,236) was transferred from unrestricted general funds to restricted funds so that no restricted funds were in deficit at the year end.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			Restricted funds £	2025 £
	General funds £	Designated funds £			
Tangible fixed assets	11,136	98,108	-	-	109,244
Investment property	-	900,000	-	-	900,000
Stock	-	-	375	-	375
Debtors	49,429	-	842	-	50,271
Cash at bank and in hand	257,403	-	19,993	-	277,396
Creditors falling due within one year	(37,711)	-	-	-	(37,711)
	<u>280,257</u>	<u>998,108</u>	<u>21,210</u>		<u>1,299,575</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Revaluation Gain/(Loss) 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Unrestricted designated funds</i>						
Building fund	1,046,214	-	(4,053)	(40,000)	-	1,002,161
<i>Unrestricted general funds</i>						
	419,749	326,592	(387,707)	-	(19,236)	339,398
Total Unrestricted Funds	1,465,963	326,592	(391,760)	(40,000)	(19,236)	1,341,559
<i>Restricted Funds</i>						
Building fund	17,340	900	-	-	-	18,240
Pantry fund	227	21,469	(22,013)	-	604	287
Hardship fund	-	176	(1,865)	-	1,689	-
Jack Petchey Achievement Awards	2,706	1,800	(2,706)	-	-	1,800
Youth fund	976	-	-	-	-	976
Equipment fund	375	-	-	-	-	375
Mission support	544	4,007	(20,957)	-	16,942	536
	<u>22,168</u>	<u>28,352</u>	<u>(47,542)</u>	<u>-</u>	<u>19,236</u>	<u>22,214</u>
Aggregate of funds	1,488,131	354,944	(439,302)	(40,000)	-	1,363,773

EMMANUEL GATEWAY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds continued

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2024 £
	General funds £	Designated funds £		
Tangible fixed assets	13,279	102,161	-	115,440
Investment property	-	900,000	-	900,000
Stock	-	-	286	286
Debtors	59,528	-	658	60,186
Cash at bank and in hand	305,177	-	21,269	326,446
Creditors falling due within one year	(38,586)	-	-	(38,586)
	<u>339,398</u>	<u>1,002,161</u>	<u>22,214</u>	<u>1,363,773</u>

Designated funds

The **Building** fund comprises property (including investment property) owned by the charity and represents funds that are not immediately available to fund the day to day activities of the charity. Transfers are sometimes made to, or from, this fund so that the closing balance on the fund is always equal to the carrying value of the charity's properties.

Restricted funds

The **Building** fund was created from donations received to help fund the development or refurbishment of property held for the charity's own use.

The **Pantry** fund was created from donations of goods to a foodbank for onward distribution to beneficiaries.

The **Hardship** fund was created to help support those facing hardship.

The **Jack Petchey Achievement Awards** fund was created from grants received from the Jack Petchey Foundation to help inspire and motivate young people.

The **Youth** fund was created from donations received to help support the church's youth work.

The **Equipment** fund was created mainly from donations received help purchase PA equipment.

The **Mission Support** fund was created from donations received to help support mission activities.

17 Operating lease commitments

The charity has operating leases for two printers and a telephone system. The minimum amount payable in respect of these leases are as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	4,969	4,969
Between one and five years	15,933	12,090
	<u>20,901</u>	<u>17,059</u>

During the year the charity was charged £7,563 (2024: £7,361) for its operating leases.

18 Transactions with related parties

During the year the charity:

- a) received donations totalling £46,552 (2024: £25,100) from related parties (which includes trustees, other members of key management and anyone closely connected to them).
- b) paid employment benefits totalling £18,778 (2024: £19,304) to Mrs Debbie Hughes, the wife of a trustee, for providing financial administration services to the charity.
- c) paid employment benefits totalling £10,052 (2024: £9,807) to Mrs Margaret Arthur, the wife of a trustee, for providing administrative services to the charity.
- d) paid £90 (2024: £nil) to Lois Dunn, who who is closely related to a trustee, for providing a retreat session for the charity.
- e) paid £250 (2024: £nil) to Danielle Ansa, who is closely related to a member of Key Management, as a one off prize.

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties not connected with serving as a trustee, no expenses (2024: £nil) were paid to the trustees.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

EMMANUEL GATEWAY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds				Total 2025 £	Unrestricted funds				Total 2024 £
		General	Designated	Restricted			General	Designated	Restricted		
		2025 £	2025 £	2025 £			2024 £	2024 £	2024 £		
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	282,355	-	26,368	308,722	287,023	-	28,352	315,375		
Charitable activities	4	19,359	-	-	19,359	12,477	-	-	12,477		
Investments	5	34,626	-	-	34,626	27,092	-	-	27,092		
Other income: insurance claim and asset disposals		-	-	-	-	-	-	-	-		
Total income and endowments		336,339	-	26,368	362,707	326,592	-	28,352	354,944		
EXPENDITURE ON:											
Charitable activities:	6	379,139	4,053	42,553	425,745	386,788	4,053	47,542	438,383		
Raising funds	7	1,159	-	-	1,159	919	-	-	919		
Total Expenditure		380,298	4,053	42,553	426,904	387,707	4,053	47,542	439,302		
Net gains/(losses) on revaluation of investments	10	-	-	-	-	-	(40,000)	-	(40,000)		
Net income/(expenditure)		(43,959)	(4,053)	(16,185)	(64,198)	(61,115)	(44,053)	(19,190)	(124,358)		
Transfers between funds	16	(15,181)	-	15,181	-	(19,236)	-	19,236	-		
Net movement in funds		(59,141)	(4,053)	(1,004)	(64,198)	(80,351)	(44,053)	46	(124,358)		
Reconciliation of funds:											
Total funds brought forward		339,398	1,002,161	22,214	1,363,774	419,749	1,046,214	22,168	1,488,131		
Total funds carried forward	16	280,257	998,108	21,210	1,299,575	339,398	1,002,161	22,214	1,363,773		