

EMMANUEL EPSOM
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2019

CHARITY REGISTERED NUMBER: 1174695

Cound & Co LLP
Chartered Accountants
1 Princes Court
Royal Way
Loughborough
Leics LE11 5XR

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EMMANUEL EPSOM

TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2019

The Trustees, present their report and accounts for the year ended 31 December 2019.

This report has been prepared in accordance with the Charities Act 2011.

ADMINISTRATIVE DETAILS

Charity number: 1174695

Charity's Principal Address: 205 Chessington Road,
West Ewell,
Epsom,
KT19 9XE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Emmanuel Epsom was established as a charitable incorporated association on the 18th September 2017. The date of constitution was 7th June 2017.

The church is an Independent Evangelical Church under the auspices of and in association with the Fellowship of Independent Evangelical Churches (FIEC).

The church is established under a Constitution approved by the Charity Commission, which contains the main legal provisions governing the church, its purpose and Basis of Faith, its powers and the use of any property owned by the church.

The ongoing activities of the church are overseen by the church elders who comprise the following:

Christopher Birch
Nigel Stokes
Rev John Tindall
Andrew Wyatt
Daniel Sinclair
David Greenhill
David Robertson

TRUSTEES

All the elders as described above are also trustees. In addition, James Napper (Treasurer) and Aileen Austin are trustees. During the year Julie Harden stepped down as a trustee and Aileen Austin was appointed as a new trustee.

Going forward, the recruitment or appointment of any new trustees will be made by the existing trustees in conjunction and following consultation with the church elders.

OBJECTIVES AND ACTIVITIES

Emmanuel Epsom is an independent Christian church that was registered on the 17th September 2017 and became active as a charity from the 1st January 2018.

The objectives of Emmanuel Epsom are defined in the Purposes section of the Constitution that is: -

- (i) The advancement of the Christian Faith in accordance with the Basis of Faith primarily but not exclusively within Surrey and the surrounding neighbourhood; and

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OBJECTIVES AND ACTIVITIES (CONT'D)

- (ii) Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to the: the prevention and relief of need, hardship and sickness, the advancement of education, and the provisions of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

In pursuing these aims, the trustees sought to comply with and follow the Charity Commission guidelines on public benefit.

ACHIEVEMENT AND PERFORMANCE

Activities provided to help fulfil the church's objectives during the year have included:

- Running weekly public church services.
- Running weekly smaller meetings for those wishing to attend.
- Providing support to the Stamford Green Primary School.
- Supporting a local food bank.
- Two parties for ages of three to eleven, including games, food and a bible story.
- New for 2019 was a monthly children's club for children aged four to eight ("Explorers").
- Running regular courses aimed at explaining the Christian faith to anyone who wishes to come. In addition, we ran a monthly course aimed at helping those who wish to deepen and strengthen their faith by helping them to unpack and understand the message of the Bible more deeply.
- Social events for different age groups, including a women's Christmas craft event and fashion evening, men's breakfast.
- From December 2019 a new group called "Bumblebees" was formed, taking place at the Epsom Beaumont Care Home, an initiative bringing together a mother and toddlers with residents of the care home.
- Providing pastoral support to those in need and who request it

The church has been steadily growing over the course of the year, with a membership of 53 at the end of the year and a congregation of approximately 90 regularly attending on a Sunday morning, as well as many more people participating in events run by the church as described above.

ORGANISATIONAL STRUCTURE

During 2019 Emmanuel Epsom operated with a Board of Elders who met regularly (usually monthly) throughout the year to oversee the direction of the church in keeping with the objectives.

Emmanuel Epsom also operated with a Board of Trustees who met regularly to approve budgets, receive management accounts, implement Charity Commission recommended policies, determine significant policy decisions and deal with employment matters and contractual issues.

Day-to-day activity of the church is managed by Nigel Stokes as the Pastor and employee of the charity acting within responsibilities delegated by the Elders and Trustees.

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ORGANISATIONAL STRUCTURE (CONT'D)

The majority of the work of Emmanuel Epsom is carried out by a willing body of volunteers who are engaged in every area of the ministry of the church, without whom most of the aims of Emmanuel Epsom could not be delivered as they are now.

No appropriate value can be attributed to this contribution, which therefore is not included within the financial accounts of the charity.

TRUSTEES RESPONSIBILITY STATEMENT

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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources, and application of resources of the charity for that period. In preparing these financial statements, 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 applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the 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 that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL REVIEW

(a) General Observations

The church had total income of £99,403. Total expenditure was £75,273. The church held £43,750 as at the end of the year, with the objective to reserve sufficient funds to cover three months of salaries and hall rental costs.

(b) Restricted Funds

There were restricted funds of £950 which were for the specific purpose of contribution towards a training fund, which was spent in the year.

(c) Going Concern

The Trustees have reviewed the circumstances of Emmanuel Epsom and consider adequate resources continue to be available to fund the activities for the foreseeable future.

The Trustees are of the view that the charity is a going concern.

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TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2019

This report was approved by the trustees on 4 October 2020.

Signed on behalf of the board of trustees



10/5/2020

.....
James Napper



.....
Andy Wyatt

EMMANUAL EPSOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Emmanuel Epsom for the year ended 31 December 2019, which are set out on pages 7 to 9.

Responsibilities and Basis of Report

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

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records.


I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D R Gradon
Cound & Co LLP
Chartered Accountants
1 Princes Court
Royal Way
Loughborough
Leics,
LE11 5XR

4th October 2020

EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

 <div>CHARITY COMMISSION FOR ENGLAND AND WALES</div>	Charity Name Emmanuel Epsom		No (if any) 1174695		CC16a
	Receipts and payments accounts				
	For the period from	Period start date 01/01/2019	To	Period end date 31/12/2019	
Section A Receipts and payments					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Individual donations	82,089	950	-	83,039	72,338
Gift aid tax refunds	16,120	-	-	16,120	16,234
Book sales	244	-	-	244	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	98,453	950	-	99,403	88,572
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	98,453	950	-	99,403	88,572
A3 Payments					
Sunday ministry	782	-	-	782	1,125
Guest speaker fee	450	-	-	450	-
Emmanuel kids	139	-	-	139	-
Salary, Pension and expenses	48,409	-	-	48,409	44,038
Venue hire costs	9,523	-	-	9,523	7,994
Regular third party giving	6,943	-	-	6,943	8,300
Training fund	2,800	950	-	3,750	3,750
Books and literature	970	-	-	970	-
Advertising	1,197	-	-	1,197	-
Sound cloud and website	371	-	-	371	-
Explorers and kid's parties	504	-	-	504	-
DBS and safeguarding	495	-	-	495	370
Insurance	350	-	-	350	341
Other costs	281	-	-	281	3,635
	-	-	-	-	-
	-	-	-	-	-
Sub total	73,214	950	-	74,164	69,553
A4 Asset and investment purchases, (see table)					
New equipment	1,109	-	-	1,109	1,724
	-	-	-	-	-
Sub total	1,109	-	-	1,109	1,724
Total payments	74,323	950	-	75,273	71,277
Net of receipts/(payments)	24,130	-	-	24,130	17,294
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	19,620	-	-	19,620	-
Cash funds this year end	43,750	-	-	43,750	17,294

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Section B Statement of assets and liabilities at the end of the period				
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	43,750	-	-
		-	-	-
		-	-	-
	Total cash funds	43,750	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Card reader	Unrestricted fund	23	-
	Coffee machine	Unrestricted fund	125	-
	Communion cup	Unrestricted fund	10	-
	Roller stands and banners	Unrestricted fund	285	-
	Shed	Unrestricted fund	390	-
	Microphones	Unrestricted fund	276	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Independent review fees	Unrestricted fund	500	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
		James Napper Andy Wyatt		

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NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

The financial statements have been prepared on a receipts and payments basis, in accordance with the Charities Statement of Recommended Practice and the Charities Act 2011. The Church meets the definition of a public benefit entity under FRS102.

The accounts are denominated in pounds sterling, rounded to the nearest pound and prepared on a receipts and payments basis. The principal accounting policies adopted are set out below:

(a) Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting the church's ability to continue its operations. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

(b) Donations and Charitable Grant Income

All income is recognised on a receipts basis.

(c) Donations and Charitable Grants Expenditure

Donations and charitable grants payable are recognized on a cash payment basis.

(d) Restricted and Unrestricted Funds

Restricted funds are those received for use on specified purposes. Expenditure which meets those criteria is allocated to that fund. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.

(e) Income and Other Expenditure - Interest income is taken into account when payment is received.

Depreciation, Debtors and Creditors - The accounts are prepared on a receipts and payments basis. There are no significant assets owned by the charity to date and are therefore expensed as they fall due.

(f) Pension Commitments - The charity operates defined contribution arrangements for certain of the staff. Pension contributions are charged as expenditure when paid and are invested separately from the charity's assets.

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

(h) Financial Instruments - The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. EMPLOYEE INFORMATION

There was one member of staff employed during the year, Nigel Stokes, with a remuneration of £41,252 including Pension of £4,462 and was also reimbursed with expenses of £1,068 during the year. He receives this remuneration from his role as the Church's pastor. He receives no remuneration from being a trustee of the Church and does not take part in any discussions about his remuneration.

3. RELATED PARTY TRANSACTIONS

As well as the amounts disclosed in relation to Nigel Stokes above, David Robertson, had a theological training course funded for him for the amount of £3,750.

Total giving from trustees as donations to the charity in the year was £22,058.