EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales · Charity number 1126481

Details

Other names	EECC
Status	Registered
Legal form	Previously excepted
Registered	2008-10-29
Register	View on the Charity Commission register

Contact

Address	Emmanuel Evangelical Church Goldney Avenue Chippenham Wiltshire SN15 1ND
Phone	01249 460481
Email	info@emmanuelecc.org
Website	www.emmanuelecc.org

Activities

Objects: (1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN CHIPPENHAM AND THE SURROUNDING NEIGHBOURHOOD; AND(2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF [THE MEMBERS OF THE CHURCH IN GENERAL MEETING THE MANAGING TRUSTEES FURTHER THE WORK OF THE CHURCH.

Activities: Weekly public Sunday services. Midweek meetings including activities for children, young people and older adults. Providing support to carers of young children, elderly or infirm adults and ad hoc outreach events for the local community. Providing leaders / teachers for church services in smaller local churches, leaders for school assemblies and financial support for other Christian charities.

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Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CHIPPENHAM
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£179,875	£175,317	-	-
2024-03-31	£173,065	£185,198	-	-
2023-03-31	£183,530	£167,500	-	-
2022-03-31	£150,649	£157,315	-	-
2021-03-31	£189,002	£154,271	-	-

Trustees

Name	Role	Appointed
Andrew Taylor		2023-11-16
John Walter McNicol		2025-05-15
Marc Christopher Thomas		2025-05-15
Nicholas Court		2021-09-30
WILLIAM JAMES BROWN		2025-05-15

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EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales - Charity number 1126481

Accounts



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

Trustees Annual Report for year ending 31st March 2025

Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

Trustee name	Office	Dates acted if not for whole year
Pastor Spencer Shaw	Chairman	Ended 08.08.2024
Mr. Nicholas Court	Secretary	
Mr. William Brown		Ended 15.05.2024
Mr. Marc Thomas		Ended 14.05.2024
Mr. David Evans		Ended 08.05.2024
Mr. Andrew James Taylor	Treasurer	

Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

a) the latest annual report and accounts of the Church;
b) the Constitution and Church Rules;
c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and includes the Treasurer and other church members with relevant skills and experience. A summary of the financial position is presented at the church members' meetings, being approximately 6 times a year. The members formally approve the budget at the start of the financial year.

The membership is involved in the running of the church activities and the regular members meetings allow for the sharing of information by the church offices. The membership when assembled in a meeting has the ultimate authority in the church.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. As part of our safeguarding policy DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities and safeguarding training is carried out regularly.

Objectives and Activities

Our aims
The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

(1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and

(2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies
In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement in and contribution to our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community.

Our Activities and Achievements
Our main activities and achievements are as follows:

Sunday services – we run two church services regularly each Sunday. The number of 'in-person' attendees is generally 80-100 in the morning, and 30+ in the evening), with others attending online via the livestream.

The services are open to all and attended by Christians and non-Christians who enjoy the friendship and support of the church community. We aim to be welcoming church, and our meetings include a good cross-section of people from all ages.

Sunday school is run during the morning service, providing age appropriate teaching and activity for younger children.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity to build relationship and further explore life, faith and the Bible in a less formal setting. The groups therefore support the aims of the charity as we encourage and help each other in living out the Christian faith.

Youth groups – we run regular meetings for young people, to enable them to explore the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run one group aimed at teenagers. During summer 2024 we took the decision to stop our Kids Club which was for children in school years 1-6.

The intention is to restart this as an activity for children from church and community families in due course.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children. This group is regularly made up of 20 adults and a similar number of babies and toddlers.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group provides an opportunity for older people who might not otherwise engage much with the community meet up and the list of attendees is over 40. Special events such as Christmas lunch and visits from outside speakers are held alongside the weekly meetings. The group receives referrals via Living Well/Age UK team in Chippenham.

Home groups– operate as smaller friendship or support groups and meet twice a month. The groups provide the opportunity for people to build relationship and support each other. These are a first line for pastoral support and provide an environment for people to share what they have learnt in a structured but less formal setting.

The home groups all incorporate time for prayer, which is an important part of the Christian faith.

Prayer meetings On alternate weeks to the home groups we hold prayer meetings. These meetings enable the church to come together and pray for the needs of those in the church, our community, and the wider world

Pastoral support In addition to the home groups providing a first line of support there is a deliberate focus on helping support the more vulnerable. A number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement.

Pastoral team – the practice of the church has been to employ a full-time Pastor and an assistant Pastor. In these roles they have prime responsibility and oversight of the pastoral work. During the year to 31st March 2025 Spencer Shaw resigned from his role as pastor.

The assistant pastor remained in post throughout the year. He continued to be supported in theological studies and pastoral training. In addition he was joint leader of our Youth Work and undertook much of the pastoral support. Due to the resignation of the Pastor the workload that was carried out by the Assistant was more than would be expected of the role and the fellowship is grateful for the hard work put in during a difficult time.

Nevertheless, the role of assistant Pastor during this period remained aligned to the bigger purpose of preparing men through training and development support for future roles in ministry elsewhere.

In the previous financial year the church received a grant from the FIEC to be used to support the formal training of the assistant Pastor.

Leadership - As mentioned above there was a breakdown in relationships that led to three Elders/Trustees resigning. The situation ultimately led to the Pastor resigning from his role as pastor, trustee and member in August 2025. From the point when the Elders resigned through to end of the reporting period the church has not been governed in compliance with its Constitution which requires more than one Elder and at least three Trustees.

In September the remaining Trustees led the membership through the appointment of an external interim Moderator. The interim Moderator led the membership to the appointment of an Interim Steering Group (ISG) and was part of that leadership.

As at 31st March the ISG was working towards re-establishing an Eldership. As at 15th May 2025 the membership voted three Elders into office. This means that the church governance is once again aligned to our governing documents.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, freeing up time for the elders and pastoral team focus achieve the aims of the charity.

Church support team – we are privileged to have a number of church members able to lead and teach in church services. Individually and as a group these members go out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – in a joint intuitive with another church in Wiltshire we provide a team of volunteers who are invited by our local primary schools each term to conduct school assemblies. The work is tailored to the needs of the individual schools with some being delivered for whole school while others are for separate Key Stage groups. The team also delivers special assemblies for the major Christian festivals of Christmas or Easter. They seek to support individual school 'values' or themes where possible.

This continues to be in great demand, with strong links developed with many local schools.

Community engagement and outreach – we have hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage with our church. These have included activities such as a Quiz Night, Craft Evenings, Community Christmas Carol services and carol singing in the local areas.
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Contribution by church members
The church leadership recognises that it would not be possible to accomplish all the above without the hard work and service of the members working alongside those employed by the church. A significant number of members give so much time and effort voluntarily in support of our aims and objectives.

Financial review

Reserves Policy
The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover more than ??? month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds
The charities main source of income is giving from regular attendees and members of the church. The difficulties within the church leadership have led a number of members to resign. As a consequence the giving is down on previous years but remains generous. Due to lower staff costs during the year, the church has a stronger cash position than in any previous year.

During the year to 31st March 2025 the training fund received from the FIEC has enabled the payment of ongoing course fees for our assistant Pastor.

In line with our risk management policies we review income and expense on a regular basis, and continue to be able to meet ongoing expenses and maintain reserves in excess of our policy.

Mortgage
We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

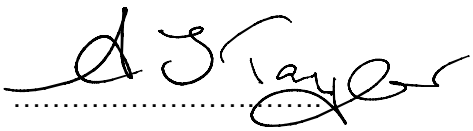
Investment Policy and Objectives
The charity has no long-term investments. Our cash reserves are held in current and deposit accounts with a mixture of instant access and notice period.

Future plans
We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds and other resources allow.

Declaration

The trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees

Signature (s) 

Full name(s) Mr. Andrew James Taylor

Position Treasurer

Date 27th January 2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481
Annual accounts for the period				
Period start date	01/04/2024	To	Period end date	31/03/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	159,759	17,500	-	177,259	168,917
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,351	-		1,351	921
Separate material item of income	S05	-	-	-	-	-
Other	S06	424	841	-	1,265	3,227
Total	S07	161,534	18,341	-	179,875	173,065
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	161,080	12,972	-	174,052	160,237
Separate material item of expense	S10	-	-	-	-	2,647
Other	S11	424	841	-	1,265	22,314
Total	S12	161,504	13,813	-	175,317	185,198
Net income/(expenditure) before investment gains/(losses)	S13	30	4,528	-	4,558	(12,133)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	30	4,528	-	4,558	(12,133)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	13,913	(13,913)	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	13,943	- 9,385	-	4,558	(12,133)
Reconciliation of funds:						
Total funds brought forward	S21	413,752	18,384	-	432,136	444,269
Total funds carried forward	S22	427,695	8,999	-	436,694	432,136

Charity Name:	Charity No	
	Company No	
Annual accounts for the period	Period start date:	To period end date:

Section B Balance sheet

	Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	516,213	-	-	516,213	531,090
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	516,213	-	-	516,213	531,090
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	8,193	-	-	8,193	9,145
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	70,753	8,999	-	79,752	64,561
Total current assets	B10	78,946	8,999	-	87,945	73,706
Creditors: amounts falling due within one year (Note 20)	B11	4,384	-	-	4,384	5,522
Net current assets/(liabilities)	B12	74,562	8,999	-	83,561	68,184
Total assets less current liabilities	B13	590,775	8,999	-	599,774	599,274
Creditors: amounts falling due after one year (Note 20)	B14	163,080	-	-	163,080	167,138
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	427,695	8,999	-	436,694	432,136
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		8,999		8,999	18,384
Unrestricted funds	B19	427,695		-	427,695	413,752
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	427,695	8,999	-	436,694	432,136

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Mr Andrew James Taylor	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C — Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Capitalisation threshold increased to £500
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	To align with a more reasonable level at which to recognise non current assets given size of charity and inflation.
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance	Insurance claims are only included in the SoFA when the general income recognition			

		Yes	No	N/a
Settlement of insurance claims	criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.		✓	
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash				

Current asset investments

equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

✓		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	133,608	15,000	-	148,608	133,106
	Gift Aid	26,700	2,500	-	29,200	25,361
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	7,500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	2,950
	Total	160,308	17,500	-	177,808	168,917
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	1,351	-	-	1,351	921
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,351	-	-	1,351	921
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	716	-	716	3,227
	Total	-	716	-	716	3,227
TOTAL INCOME		161,659	18,216	-	179,875	173,065

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	N/A	N/A

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	N/A	N/A

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	N/A	N/A
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	N/A	N/A
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	N/A	N/A

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Staff Costs	86,145	3,600	-	89,745	100,195	1,152	-	101,347
Other Running Costs	25,649	9,372	-	35,021	26,980	-	-	26,980
Grants Paid	15,875	-	-	15,875	20,233	-	-	20,233
Mortgage Interest	11,600	-	-	11,600	11,677	-	-	11,677
Total expenditure on charitable activities	139,269	12,972	-	152,241	159,085	1,152	-	160,237
Separate material item of expense								
Architects Fees for Premises Development		-	-	-	-	2,647	-	2,647
Legal fees	3,550	-	-	3,550	-	-	-	-
	-	-	-	-	-	-	-	-
Total	3,550	-	-	3,550	-	2,647	-	2,647
Other								
Depreciation	19,527	-	-	19,527	19,087	-	-	19,087
Ancillary Activities	-	-	-	-	-	3,227	-	3,227
	-	-	-	-	-	-	-	-
Total other expenditure	19,527	-	-	19,527	19,087	3,227	-	22,314
TOTAL EXPENDITURE	162,346	12,972	-	175,318	178,172	7,026	-	185,198

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Evangelical Church	136,150	16,091	-	152,241	140,004	20,233	-	160,237
	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	136,150	16,091	-	152,241	140,004	20,233	-	160,237

Section C	Notes to the accounts	(cont)

Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	84,049	85,621
Social security costs	-	-
Pension costs (defined contribution scheme)	5,696	8,638
Other employee benefits	-	-
Total staff costs	89,745	94,259

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	5
Governance	-	-
Other	-	-
Total	3	5

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	-
Last year	-

Please state the legal authority or reason for making the payment

This year	N/A
Last year	N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)	Payment was in cash (through the payroll) and the transfer of ownership of a laptop	N/A

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments	Expensed in the year as calculated on months of salary which did not pass the charity's year end date.	N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	5,696	8,315

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Employees are all engaged in core charitable activities.	Employees are all engaged in core charitable activities.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	N/A
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	15,466	-	-	15,466
Supporting individual in ministry	-	625	-	625
				-
				-
Total	**15,466**	**625**	**-**	**16,091**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL.*
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
UFM	Donations to fund work	12,500
Mercy Air	Fund training	500
Casa Mea	Donations to fund work	500
South West Gospel Partnership?	Donations to fund work	600
Wycliffe Bible Translators	Fund training	750
United Beach Missions	Donations to fund work	400
Partners in Service	Donations to fund work (special collection)	216
		-
		-
		-
Total grants to institutions in reporting period		**15,466**
Other unanalysed grants		-
TOTAL GRANTS PAID		15,466

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
UFM	10,875.00	-	-	10,875.00
UFM - Mercy Air	2,400.00	-	-	2,400.00
Brick Kiln School	1,525.00	-	-	1,525.00
Wycliffe Bible Translators	1,288.00	-	-	1,288.00
Christian Institute	1,000.00	-	-	1,000.00
Casa Mea	912.00	-	-	912.00
South West Gospel Partnership	576.00	-	-	576.00
Contagious Camps	424.00	-	-	424.00
Total	19,000	-	-	19,000

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL*
	No	*Provide details below*

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	629,384	-	-	64,995	694,379
Additions	-	-	-	5,010	5,010
Revaluations	-	-	-	-	-
Disposals	-	-	-	(600)	(600)
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	69,405	698,789

14.2 Depreciation and impairments

**Basis	SL (Straight Line)			SL	SL
** Rate	50 years / 2%			10 years / 10%	
At beginning of the year	118,320	-	-	44,969	163,289
Disposals	-	-	-	(240)	(240)
Depreciation	12,587	-	-	6,940	19,527
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	130,907	-	-	51,669	182,576

14.3 Net book value

Net book value at the beginning of the year	511,064	-	-	20,026	531,090
Net book value at the end of the year	498,477	-	-	17,736	516,213

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	n/a	n/a
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	395
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

* *The "transfers" row is for movements between fixed asset categories.*

** *Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	*n/a*
Policies for the recognition of any capital development	*n/a*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	n/a

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	n/a

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	n/a	n/a
the name of independent valuer, if applicable	n/a	n/a
the methods applied	n/a	n/a
the carrying amount that would have been recognised had the assets been carried under the cost model.	n/a	n/a

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	n/a	n/a
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	n/a	n/a
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	n/a	n/a
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	n/a	n/a
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	n/a	n/a
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	n/a	n/a

* *The "transfers" row is for movements between fixed asset categories.*

** *Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	n/a	n/a
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	n/a	n/a

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	1,050	1,050
	7,143	8,095
Total	8,193	9,145

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	4,101	4,004	163,080	167,138
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	283	1,518	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	4,384	5,522	163,080	167,138

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year
n/a	*n/a*

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*n/a*	*n/a*
- an indication of the uncertainties about the amount or timing of those outflows; and	*n/a*	*n/a*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*n/a*	*n/a*

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	This year	Last year
	n/a	*n/a*

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		
	n/a	*n/a*

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	Financial Instruments include: Mortgage - with an interest rate of 6.8% since July 2023. The church has been able to service the payments. During the year the church did not make any lump sum payments to reduce the liability. Other debtors include receivable from HMRC for gift aid and a rental deposit held by a commercial letting agent (refunded in September 2025). Also, we hold cash in current and deposit accounts with FSA regulated banks	Financial Instruments include: Mortgage - on which the interest rate rose to 6.8% in July 2023. The church has been able to service the payments and made some lump sum payments in prior years. Other debtors include receivable from HMRC for gift aid and a rental deposit held by a commercial letting agent. Also, we hold cash in current and deposit accounts with FSA regulated banks
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	Church building including land as security for the mortgage	Church building including land as security for the mortgage

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
n/a	

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
n/a	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
n/a	

Last year

Description of item	Estimate of financial effect
n/a	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	*n/a*	*n/a*
Where it is not practical to make one or more of these disclosures, please state this fact	*n/a*	*n/a*

Section C — Notes to the accounts (cont)

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	79,752	64,561
Other	-	-
Total	79,752	64,561

Section C — Notes to the accounts (cont)

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	For debtors from HMRC credit risk is considered negligible. For the rental deposit there is some credit risk but this deposit is held by a commerical property letting agent which is subject to regulations and has been repaid as at September 2025. With regards to liquidity risk the church has been able to hold to its policy of having sufficient funds to meet 3 months of expenses.	For debtors from HMRC credit risk is considered negligible. For the rental deposit there is some credit risk but this deposit is held by a commerical property letting agent which is subject to regulations. With regards to liquidity risk the church has been able to hold to its policy of having sufficient funds to meet 3 months of expenses.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	n/a	n/a

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event	The leadership structure was re-established in line with the constitution and rules on 15th May 2025.	Breakdown in relationships led to the charity not being in compliance with it constitution and rules.
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	No financial effect	No financial effect

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment	5,786	17,500	(4,373)	(13,913)	-	5,000
Miscellaneous restricted funds	R	Special offerings for specific works	-	841	(841)	-	-	-
Assistant Pastor Training	R	For expenditure on training an Assistant Pastor	5,191	-	(4,273)	-	-	918
FIEC Ministry Training	R	For expenditure on training an Assistant Pastor	7,407	-	(4,326)	-	-	3,081
General	UR	All other expenditure	413,752	161,534	(161,504)	13,913	-	427,695
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
		Total Funds	432,136	179,875	(175,317)	-	-	436,694

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment	2,183	6,250	(2,647)	-	-	5,786
Miscellaneous Restricted Funds	R	Amounts passed to other individuals/Organisations	-	3,227	(3,227)	-	-	-
Trainee	R	For expenditure on a ministry trainee	6,250	-	0	(6,250)	-	-
Assistant Pastor Trainng	R	For expenditure on an Assistant Pastor	-	-	(1,059)	6,250	-	5,191
FIEC Ministry Training	R	For expenditure on an Assistant Pastor	-	7,500	(93)	-	-	7,407
General	U	All other expenditure	435,836	156,088	(178,172)	-	-	413,752
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
		Total Funds	444,269	173,065	(185,198)	-	-	432,136

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		
Between restricted and unrestricted funds	Building funds reassigned to general funds as agreed with donor due to postponement of building project	13,913

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	n/a	
Between endowment and restricted funds	n/a	
Between endowment and unrestricted funds	n/a	
Between restricted funds	In the prior year £6,250 of funds that had historically been held to fund a future ministry trainee role (the "Trainee" fund) were transferred to a separate restricted fund for the purpose of training the Assistant Pastor. This change of use was agreed with the original donor.	

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Premises	To develop the property to enable removal of Portakabins and provide additional classroom space.	5,000
Assistant Pastor Training fund	To contribute to course fees and travel for theological training	918
FIEC Ministry Training Fund	To contribute to salary for time spent on theological training course and self study	3,100

Last year

Planned use	Purpose of the designation	Amount

Premises	To develop the property to enable removal of Portakabins and provide additional classroom space.	5786

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Spencer Shaw	Employment as pastor	12,395	1,850	28,341	-	42,586
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

The pastor was an employee and an officer of the church.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

The pastor resigned following the breakdown in relationships among the leadership. A severance agreement was reached between the remaining trustees and the pastor.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Spencer Shaw	Employment as pastor	44,328	4,440	-	-	48,768
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

The pastor was an employee and an officer of the church.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

n/a

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	217	996
Subsistence	-	-
Accommodation	-	-
Other (please specify): Home office, books related to role and conferences	-	2,269
	-	-
TOTAL	217	3,265

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1	1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Andrew Taylor/Rebecca Taylor	Trustee's Daughter	Donation to work of mission through UFM	1500			
William Brown/Esther Brown	Trustee's daughter	Donation to work of mission through UFM	500			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	Freely given gifts to support work of mission partners.
For any related party, please provide details of any guarantees given or received.	n/a

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
William Brown/Esther Brown	Trustee's daughter	Donation to work of mission through UFM	300			
Spencer Shaw/South West Gospel Partnership	Trustee of both charities	Grant	576			
Spencer Shaw/South West Gospel Partnership	Trustee of both charities	Course fees for Assistant Pastor	250			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Freely given gifts to support work of mission partners.

For any related party, please provide details of any guarantees given or received.

n/a

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No further disclosures need. Only to restate that the church is now operating in line with the internal rules and constition. For a period of time there were only 2 trustees and no elders (rules require 3 trustees and more than 1 elder). During this time the trustees oversaw the orderly movement to a interim leadership which was put in place through a members vote achieving well over the required majority. Throughout the period the charity has been financially viable and operated in line with its aims.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name: EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

On accounts for the year ended: 31/03/25

Charity no (if any): 1126481

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025

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 carried out under section 145 of the 2011 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed: C Watchman **Date:** 27/1/26

Name: CHRISTOPHER DAVID WATCHMAN

Relevant professional qualification(s) or body: F.C.C.A

(if any):	
Address:	WATCHMAN ACCOUNTANTS LIMITED 48 The Causeway, Chippenham Wiltshire SN15 3DD Company No: 13800518 Email: chris@watchmanaccountants.com Tel: 01249 658059

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales - Charity number 1126481

Accounts



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

Trustees Annual Report for year ending 31st March 2024

Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

Trustee name	Office	Dates acted if not for whole year
Pastor Spencer Shaw	Chairman	Ended 8.08.2024
Mr Raymond Michael Jones	Treasurer	Ended 31.12.2023
Mr Nicholas Court	Secretary	
Mr William Brown		Ended 15.05.2024
Mr Marc Thomas		Ended 14.05.2024
Mr David Evans		Started 19.01.2023 Ended 8.05.2024
Mr Andrew James Taylor	Treasurer	Started 16.11.2023

Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

a) the latest annual report and accounts of the Church;
b) the Constitution and Church Rules;
c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and includes the Treasurer and other church members with relevant skills and experience. A summary of the financial position is presented at the church members' meetings, being approximately 6 times a year. The members formally approve the budget at the start of the financial year.

The day-to-day activities of the church are conducted by the church membership, under the guidance and direction of the church officers. A number of sub-committees and groups have been set up to facilitate the management of the various activities, and these are chaired by one of the church officers.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. As part of our safeguarding policy DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities.

Objectives and Activities

Our aims
The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

(1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and

(2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies
In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community.

Our Activities and Achievements
Our main activities and achievements are as follows:

Sunday services – we run two church services regularly each Sunday, with regular attendance from people across the entire community. The number of 'in-person' attendees at both services is consistent (with congregations regularly of 100+ in the morning, and 40+ in the evening), with others attending online via the livestream.

The services are open to all and attended by Christians and non-Christians who enjoy the friendship and support of the church community. The church aims to be friendly and welcoming church, and as a result there is a good cross-section of people from all ages.

Sunday school is run during the morning service, providing age appropriate teaching and activity for younger children.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity for all ages to meet together. These have included speakers from a variety of walks of life, and continue to prove to be a source of great encouragement and support to those who attend.

Youth groups – we run regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run two groups: one group aimed at teenagers, and a Kids Club aimed particularly at providing a safe and supportive environment for children in school years 1-6 from the community.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group is generally over 20 people and provides an opportunity for older people who might not otherwise engage much with the community to get out and make contact with others in their area. The group receives referrals via Living Well/Age UK team in Chippenham.

Home groups– operate as smaller friendship or support groups and meet twice a month. The groups provide the opportunity for people to build relationship and support each other. There are a first line for pastoral support and provide an environment for people to share what they have learnt in a structured but less formal setting.

The home groups all incorporate time for prayer, which is an important part of the Christian faith.

Prayer meetings In addition the home groups our fortnightly prayer meetings provide the opportunity for people to practice their faith and worship together. These meetings enable the church to come together and pray for the needs of those in the church, our community, and the wider world. The prayer meeting is run as a hybrid meeting (in-person and on Zoom) so that those who have caring commitments or are unwell/unable to attend in-person for other reasons can still participate in the meeting.

Pastoral support In addition to the home groups providing a first line of support there is a deliberate focus on helping support the more vulnerable. A number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement.

Pastoral team – during the year to 31st March 2024 we continued our practice of employing a full-time Pastor and an assistant Pastor. In these roles they have prime responsibility and oversight of the pastoral work.

The role of assistant pastor enables the church to engage in more activities than it otherwise could. This is seen particularly in our Youth Work and pastoral support. However, the bigger purpose is to provide training and development support for the assistant to grow in their gifts and experience.

This has been recognised by the FIEC through the provision, in early 2024, of a training fund for the church to use in formal training of the current assistant pastor.

However, after the reporting period there was a breakdown in relationships that led to three Elders/Trustees resigning, and ultimately the Pastor resigned from his role as pastor, trustee and member.

The remaining Trustees have overseen the move to an Interim Steering Group (ISG) and appointment of a Moderator who is part of that leadership.

Currently the church governance is not in line with its constitution, but this is temporary situation and the Trustees as working with the ISG in seeking to appoint new Trustees. The ISG is also working towards re-establishing an Eldership as required in our governing documents.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, and this has continued to be highly positive, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

Church support team – we are privileged to have a number of church members able to lead and teach in church services. Individually and as a group these members go out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – in a joint intuitive with another church in Wiltshire we provide a team of volunteers who are invited by our local primary schools each term to conduct school assemblies. The work is tailored to the needs of the individual schools with some being delivered for whole school while others are for separate Key Stage groups. The team also delivers special assemblies for the major Christian festivals of Christmas or Easter. They seek to support individual school 'values' or themes where possible.

This continues to be in great demand, with strong links developed with 14 local schools.

Community engagement and outreach – we have hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage with our church. These have included activities such as a Quiz Night, Craft Evenings, a Hobbies Fair, Community Christmas Carol services and carol singing in the local areas, as well as a 'Craft in the Park' event at our local park.

This year we held a community open day for the King's coronation which was well attended by neighbours.

Other community involvement – we encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are active in Rotary Club, as governors of our local schools, volunteering in schools, and active in other charities.

Contribution by church members
The church leadership recognizes that it would not be possible to accomplish all the above without the hard work and service of the members working alongside those employed by the church. There is a significant number of members who give so much time and effort voluntarily in support of our aims and objectives.

Financial review

Reserves Policy
The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover more than 4 month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds
The charities main source of income is giving from regular attendees and members of the church. Giving has been generous, and has enabled us to maintain our investment in areas of ministry and activities.
Post pandemic the numbers attending have been steady. Income in the year to 31st March 2024 was approximately 10% above budget, primarily due to the training fund granted by the FIEC and donations to a building fund.

In line with our risk management policies we continue to review income and expense on a regular basis, and continue to be able to meet ongoing expenses and be in line with our reserves policy, even after the resignation of the Elders and Pastor.

Mortgage
We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

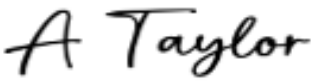
Investment Policy and Objectives
The charity has no long-term investments. Our cash reserves are held in current and deposit accounts with a mixture of instant access and notice period.

Future plans
We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

Declaration

The trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees

Signature (s) 

Full name(s) Mr. Andrew James Taylor

Position Treasurer

Date 29th January 2025

Independent examiner's report to the trustees of Emmanuel Evangelical Church Chippenham

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church Chippenham for the year ended 31 March 2024, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of Emmanuel Evangelical Church Chippenham, 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 Emmanuel Evangelical Church Chippenham's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 respect of Emmanuel Evangelical Church Chippenham 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.

H Locke

Heather Locke, FCA, Institute of Chartered Accountants in England and Wales (ICAEW)

Locke Business Solutions Limited T/A Locke Charity Solutions
3 Lipman Way
Malmesbury
SN16 9FH

14 March 2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481	
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	155,167	13,750	-	168,917	182,735
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	921	-	-	921	132
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	3,227	-	3,227	663
Total	S07	156,088	16,977	-	173,065	183,530
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	159,085	1,152	-	160,237	147,859
Separate material item of expense	S10	-	2,647	-	2,647	-
Other	S11	19,087	3,227	-	22,314	19,641
Total	S12	178,172	7,026	-	185,198	167,500
Net income/(expenditure) before investment gains/(losses)	S13	(22,084)	9,951	-	(12,133)	16,030
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(22,084)	9,951	-	(12,133)	16,030
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(22,084)	9,951	-	(12,133)	16,030
Reconciliation of funds:						
Total funds brought forward	S21	435,836	8,433	-	444,269	428,239
Total funds carried forward	S22	413,752	18,384	-	432,136	444,269

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B02	531,090	-	-	531,090	548,434
Total fixed assets	B05	531,090	-	-	531,090	548,434
Current assets						
Debtors (Note 10)	B07	7,895	1,250	-	9,145	11,291
Cash at bank and in hand (Note 14)	B09	47,427	17,134	-	64,561	59,655
Total current assets	B10	55,322	18,384	-	73,706	70,946
Creditors: amounts falling due within one year (Note 11)	B11	5,522	-	-	5,522	3,974
Net current assets/(liabilities)	B12	49,800	18,384	-	68,184	66,972
Total assets less current liabilities	B13	580,890	18,384	-	599,274	615,406
Creditors: amounts falling due after one year (Note 11)	B14	167,138	-	-	167,138	171,137
Provisions for liabilities (Note 12)	B15	-	-	-	-	-
Total net assets or liabilities	B16	413,752	18,384	-	432,136	444,269
Funds of the Charity						
Endowment funds (Note 16)	B17			-	-	-
Restricted income funds (Note 16)	B18		18,384		18,384	8,433
Unrestricted funds (Note 16)	B19	413,752			413,752	435,836
Revaluation reserve	B20				-	-
Total funds	B21	413,752	18,384	-	432,136	444,269

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
A Taylor	MR. ANDREW JAMES TAYLOR	14/03/2025

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

Note 1 **Basis of preparation** (cont)

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

Note 1 **Basis of preparation** (cont)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓

Note 2 Accounting policies (cont)

2.1 INCOME (cont)

		Yes	No	N/a
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies (cont)

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

Note 2 Accounting policies (cont)

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C — Notes to the accounts — (cont)

Note 3 — Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	128,106	5,000	-	133,106	147,086
	Gift Aid	24,111	1,250	-	25,361	30,304
	Legacies	-	-	-	-	3,769
	General grants provided by government/other charities	-	7,500	-	7,500	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	2,950	-	-	2,950	1,576
	Total	155,167	13,750	-	168,917	182,735
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	921	-	-	921	132
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	921	-	-	921	132
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	3,227	-	3,227	663
	Total	-	3,227	-	3,227	663
TOTAL INCOME		156,088	16,977	-	173,065	183,530

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	£663 of other income was restricted as this related to amounts received in relation to anciliary activities or specific donations that were passed onto other organisations or individuals.
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Section C **Notes to the accounts** **(cont)**

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Staff Costs	100,195	1,152	-	101,347	96,935
	Other Running Costs	26,980		-	26,980	24,381
	Grants Paid	20,233		-	20,233	16,500
	Mortgage Interest	11,677		-	11,677	10,043
	Total expenditure on charitable activities	159,085	1,152	-	160,237	147,859
Separate material item of expense	Architects Fees for Premises Development	-	2,647	-	2,647	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	2,647	-	2,647	-
Other	Depreciation	19,087	-	-	19,087	18,913
	Ancilliary Activities	-	3,227	-	3,227	728
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	19,087	3,227	-	22,314	19,641
TOTAL EXPENDITURE		178,172	7,026	-	185,198	167,500

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
		£	£	£	£	£
Activity 1	Evangelical Church	140,004	20,233	-	160,237	147,859
Activity 2						
Other						
Total		140,004	20,233	-	160,237	147,859

Prior year expenditure on charitable activities can be analysed as follows:	£131,359 on activities undertaken directly (including £10,043 mortgage interest on main property) and £16,500 grant funding of other organisations' activities.
Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Section C Notes to the accounts (cont)

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	85,621	84,653
Social security costs	-	-
Pension costs (defined contribution scheme)	8,638	8,315
Other employee benefits		-
Total staff costs	94,259	92,968

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	See notes 17 and 18

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 6 Paid employees (cont)

6.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

6.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Note 7 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

7.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£8,638
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All amounts are included in the sole core charitable activity undertaken and deducted from unrestricted funds.

7.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

7.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Section C Notes to the accounts (cont)

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	19,000	1,233	-	20,233
Total	**19,000**	**1,233**	**-**	**20,233**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

8.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL.*
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
UFM	Donations to Fund Work	10,875
UFM - Mercy Air	Donations to Fund Work	2,400
Brick Kiln School	Donations to Fund Work	1,525
Wycliffe Bible Translators	Donations to Fund Work	1,288
Christian Institute	Donations to Fund Work	1,000
Casa Mea	Donations to Fund Work	912
South West Gospel Partnership	Donations to Fund Work	576
Contagious Camps	Donations to Fund Work	424
Total grants to institutions in reporting period		**19,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		19,000

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	629,384	-	-	63,252	692,636
Additions	-	-	-	1,743	1,743
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	64,995	694,379

9.2 Depreciation and impairments

****Basis**	SL			SL		Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**	50 years / 2%			10 years / 10%		
At beginning of the year	105,733	-	-	38,469	144,202	
Disposals	-	-	-	-	-	
Depreciation	12,587	-	-	6,500	19,087	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	118,320	-	-	44,969	163,289	

9.3 Net book value

Net book value at the beginning of the year	523,651	-	-	24,783	548,434
Net book value at the end of the year	511,064	-	-	20,026	531,090

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 9 Tangible fixed assets (continued)

9.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

9.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	N/A
the name of independent valuer, if applicable	N/A
the methods applied and significant assumptions	N/A
the carrying amount that would have been recognised had the assets been carried under the cost model.	N/A

9.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Nil
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	£395
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Premises book value of £511,064 is security for the associated mortgage.

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

10.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	1,050	3,150
Other debtors	8,095	8,141
Total	9,145	11,291

Please complete 10.2 where a material debtor is recoverable more than a year after the reporting date.

10.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	4,004	3,639	167,138	171,137
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,518	335	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	5,522	3,974	167,138	171,137

11.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

N/A

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 12 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

12.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	N/A
- an indication of the uncertainties about the amount or timing of those outflows; and	N/A
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	N/A

12.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

12.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	N/A
12.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	N/A

Note 13 Other disclosures for debtors, creditors and other basic financial instruments

13.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	Financial Instruments include: - A mortgage payable in fixed instalments, the term of which expires in January 2045. The interest rate had risen steadily over recent years and was at 6.15% at the start of the year, before rising sharply to peak at 6.8% during July 2023. The effect of the increased rates was mitigated due to capital repayments of £23,500 made during the prior year (£13,500 of which was gifted by individuals to be used for this purpose). Other financial instruments comprise: - Short term debtors due from HMRC and a Rental deposit held by a commercial landlord - Cash held at the bank in current or deposit accounts
13.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The mortgage is secured on the main church premises (see note 9).

Note 14 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	64,561	59,655
Other	-	-
Total	64,561	59,655

Note 15 Fair value of assets and liabilities

15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	For debtors from HMRC credit risk is considered negligible. For rental deposits, there is some credit risk but these are all held with commercial landlords who are subject to regulation that requires them to seperate client funds. Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.
15.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A

Section C Notes to the accounts (cont)

Note 16 Charity funds

16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	2,183	6,250	(2,647)	-	-	5,786
Miscellaneous Restricted Funds	R	Amounts to pass onto other organisations / individuals	-	3,227	(3,227)	-	-	-
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	(6,250)	-	-
Assistant Pastor Training	R	For expenditure on training an Assistant Pastor	-	-	(1,059)	6,250	-	5,191
FIEC Ministry Training	R	For expenditure on training an Assistant Pastor	-	7,500	(93)	-	-	7,407
General	U	All other expenditure	435,836	156,088	(178,172)	-	-	413,752
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
		Total Funds	444,269	173,065	(185,198)	-	-	432,136

Section C **Notes to the accounts** **(cont)**

Note 16 **Charity funds (cont)**

16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	2,104	13,650	-	(13,571)	-	2,183
Miscellaneous Restricted Funds	R	Sundry historical funds	65	663	(728)	-	-	-
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
General	U	All other expenditure	419,820	169,217	(166,772)	13,571	-	435,836
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
		Total Funds	428,239	183,530	(167,500)	-	-	444,269

Note 16 **Charity funds (cont)**

16.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfers between restricted and unrestricted funds represent where income restricted in its use has been applied to either purchase tangible fixed assets or to reduce mortgage liabilities. There were no such transfers in the current year. Transfers in the prior year related to £13,500 of capital payments into the mortgage using gifts given for this purpose, together with the purchase of kitchen equipment amounting to £71.	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	
Between restricted funds	During the year £6,250 of funds that had historically been held to fund a future ministry trainee role (the 'Trainee' fund) were transferred into a separate restricted fund for the purposes of training the Assistant Pastor. This change of use of funds was agreed by the original donor of the Trainee fund.	

16.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C **Notes to the accounts** **(cont)**

Note 17 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

17.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

17.3 Transactions with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	FALSE (see note 18)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	N/A
For any related party, please provide details of any guarantees given or received.	N/A

Note 18 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Related party transactions (related to Note 17)

Spencer Shaw, who was a Trustee until August 2024, received payments for his services as Pastor to the church and the work that his wife undertook enabling and supporting his ministry. These payments, none of which are in relation to Spencer's role as Trustee, amounted to £44,328 (£43,204 for the prior year).

The charity also contributed £4,440 (£4,295 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £996 (£806 for the prior year).

In addition, £2,269 (£1,736 for the prior year) of expenses were paid which include a contribution to his home office (based on 50% of the relevant bills together with any incremental costs) together with reimbursement for attendance at various conferences and the purchase of books.

Spencer Shaw was also a Trustee of the following charities, who received the following amounts during the year:
-South West Gospel Partnership
- Grant of £576 (£576 for the prior year).
- Training course fees of £250 for the Assistant Pastor.

-The Fellowship of Independent Evangelical Churches
- Annual membership fee (which includes a 'suggested donation') of £2,556 (£2,688 for the prior year).

David Evans was a Trustee until May 2024 and his wife received a £102 payment during the year for time spent making church furnishings.

William Brown was a Trustee until May 2024. During the year his daughter was a beneficiary of £300 of missionary support provided via UFM.

EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales - Charity number 1126481

Accounts



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

Trustees Annual Report for year ending 31st March 2023

Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

Trustee name	Office	Dates acted if not for whole year
Pastor Spencer Shaw	Chairman	
Mr Raymond Michael Jones	Treasurer	
Mr Nicholas Court	Secretary	
Mr William Brown		
Mr Marc Thomas		
Mr David Evans		Started 19.01.2023

Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

a) the latest annual report and accounts of the Church;
b) the Constitution and Church Rules;
c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and the FAC committee includes the Treasurer and other church members with relevant skills and experience.

The day-to-day activities of the church are conducted by the church membership, under the guidance and direction of the church officers. A number of sub-committees and groups have been set up to facilitate the management of the various activities, and these are chaired by one of the church officers.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities.

Objectives and Activities

Our aims
The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

(1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and

(2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies
In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community as a whole.

Our Activities and Achievements
Our main activities and achievements are as follows:

Sunday services – we run two church services regularly each Sunday, with regular attendance from people across the entire community, and including a Sunday School for younger children. The number of 'in-person' attendees at both services is consistent (with congregations regularly of 100+ in the morning, and 50+ in the evening), with others attending online via the livestream. People attending include both Christians and non-Christians who enjoy the friendship and support of the church community. Frequently visitors comment that it is a very friendly and welcoming church, and that they are amazed to see such a good cross-section of people from all ages. Sunday School is run during the morning service.

Youth groups – we run regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run two groups: one group aimed at teenagers, and a Kids Club aimed particularly at providing a safe and supportive environment for children in school years 1-6 from the community.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity for all ages to meet together. These have included speakers from a

variety of walks of life, and continue to prove to be a source of great encouragement and support to those who attend.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group provides an opportunity for some older people who might not otherwise engage much with the community to get out and make contact with others in their area.

Home Groups & Prayer meetings – home groups meet twice each month, operating as smaller friendship or support groups; these provide additional opportunities for people to get to know and support each other. Prayer is an important part of the Christian faith, and our fortnightly prayer meetings provide the opportunity for people to practice their faith and worship together in this way, as we pray for the needs of those in the church, our community, and the wider world. The prayer meeting is run as a hybrid meeting (in-person and on Zoom) so that those who have caring commitments or are unwell/unable to attend in-person for other reasons can still participate in the meeting.

Pastoral support – a number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement.

Pastoral team – we have continued to employ a full-time Pastor and an assistant Pastor, to lead the pastoral work. This has enabled us to extend our activities, particularly in our Youth Work and pastoral support, as well as provide training and development support for the assistant to grow in their gifts and experience.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, and this has continued to be highly positive, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

Church support teams – we are privileged to have a number of church members able to lead and teach in church services, and our church support team regularly goes out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – we provide a team of volunteers who are invited by our local primary schools on a weekly basis to conduct school assemblies. This continues to be in great demand, with strong links developed with local schools. Often the assemblies have been recorded and provided as a video resource for schools to use in classes.

Community engagement and outreach – we have hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage

with our church. These have included activities such as a Quiz Night, Craft Evenings, Curry Night, Community Christmas Carol services and carol singing in the local areas, as well as a Community Open Day and 'Craft in the Park' event at our local park.

Other community involvement – we encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are active in Rotary Club, as governors of our local schools, volunteering in schools, and active in other charities.

Contribution by church members

While the church does employ two full time workers (our Pastor and an assistant Pastor) and part-time administrator, it would not be possible to accomplish all the above without the hard work and service of all the members who give so much time and effort voluntarily in support of our aims and objectives.

Financial review

Reserves Policy
The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover 5 month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds
The charities main source of income is giving from regular attendees and members of the church. Giving has been generous, and has enabled us to maintain our investment in areas of ministry and activities. Even during the pandemic, numbers attending / linking with church continues to grow, and it would seem reasonable to expect that giving will continue to increase. While we remain cautiously optimistic, we continue to review income and expense on a regular basis, and adjust as required.

Mortgage
We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

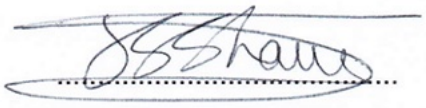
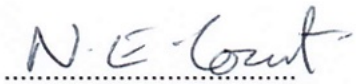
Investment Policy and Objectives
The charity has no long-term investments. Our cash reserves are held in current and deposit accounts.

Future plans
We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Pastor Spencer Shaw	Mr Nicholas Court
Position	*Chairman*	*Trustee*
Date	27th November 2023	27th November 2023

Independent examiner's report to the trustees of Emmanuel Evangelical Church Chippenham

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church Chippenham for the year ended 31 March 2023, which are attached to this report on pages 1 to 40.

Responsibilities and basis of report

As the charity trustees of Emmanuel Evangelical Church Chippenham, 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 Emmanuel Evangelical Church Chippenham's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 respect of Emmanuel Evangelical Church Chippenham 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.



Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

18 May 2024

CHARITY COMMISSION FOR ENGLAND AND WALES

Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481	
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	169,085	13,650	-	182,735	149,843
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	132	-	-	132	105
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	663	-	663	701
Total	S07	169,217	14,313	-	183,530	150,649
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	147,859	-	-	147,859	137,854
Separate material item of expense	S10	-	-	-	-	-
Other	S11	18,913	728	-	19,641	19,462
Total	S12	166,772	728	-	167,500	157,315
Net income/(expenditure) before investment gains/(losses)	S13	2,445	13,585	-	16,030	(6,666)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	2,445	13,585	-	16,030	(6,666)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	13,571	(13,571)	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	16,016	14	-	16,030	(6,666)
Reconciliation of funds:						
Total funds brought forward	S21	419,820	8,419	-	428,239	434,905
Total funds carried forward	S22	435,836	8,433	-	444,269	428,239

Section B Balance sheet

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	548,434	-	-	548,434	565,672
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	548,434	-	-	548,434	565,672
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	11,291	-	-	11,291	10,766
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	51,222	8,433	-	59,655	55,160
Total current assets	B10	62,513	8,433	-	70,946	65,926
Creditors: amounts falling due within one year (Note 20)	B11	3,974	-	-	3,974	28,582
Net current assets/(liabilities)	B12	58,539	8,433	-	66,972	37,343
Total assets less current liabilities	B13	606,973	8,433	-	615,406	603,015
Creditors: amounts falling due after one year (Note 20)	B14	171,137	-	-	171,137	174,776
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	435,836	8,433	-	444,269	428,239
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		8,433		8,433	8,419
Unrestricted funds	B19	435,836			435,836	419,820
Revaluation reserve	B20				-	
Total funds	B21	435,836	8,433	-	444,269	428,239

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
[signature]	J. S. SHAW	18/5/2024

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

Note 1 **Basis of preparation** (cont)

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

Note 1 **Basis of preparation** (cont)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	Historically various fixed assets including the main church premises (to the extent they were purchased with restricted funds) were recorded as restricted assets in the accounts and the associated depreciation was recorded against restricted funds. As the obligation to use the funds for the purchase of the relevant asset has been satisfied by the purchase of the relevant asset, the funds are no longer restricted and hence all such assets should have been classed as unrestricted, with a corresponding transfer from restricted to unrestricted funds being made for the amount of the gift, at the point the asset was purchased. This treatment is in accordance with paragraph 2.12 of the Charities SORP. As a result this error has been corrected as a prior year adjustment given its size and nature.
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	The impact is to reclassify £351,683 of fixed assets from restricted to unrestricted as at 31st March 2022.
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	The impact is to reclassify £358,958 of fixed assets from restricted to unrestricted as at 1st April 2021.

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		✓	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓

Note 2 **Accounting policies (cont)**

2.2 INCOME (cont)

		Yes	No	N/a
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies (cont)

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

Note 2 **Accounting policies (cont)**

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C Notes to the accounts (cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	135,966	11,120	-	147,086	122,542
	Gift Aid	27,774	2,530	-	30,304	26,554
	Legacies	3,769	-	-	3,769	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	1,576	-	-	1,576	747
	Total	169,085	13,650	-	182,735	149,843
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	132	-	-	132	105
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	132	-	-	132	105
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	663	-	663	701
	Total	-	663	-	663	701
TOTAL INCOME		169,217	14,313	-	183,530	150,649

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	£701 of other income was restricted as this related to amounts received in relation to anciliary activities or specific donations that were passed onto other organisations or individuals.
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Section C Notes to the accounts (cont)

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C Notes to the accounts (cont)

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Staff Costs	96,935	-	-	96,935	90,702
	Other Running Costs	24,381	-	-	24,381	20,411
	Grants Paid	16,500	-	-	16,500	18,500
	Mortgage Interest	10,043	-	-	10,043	8,240
	Total expenditure on charitable activities	147,859	-	-	147,859	137,854
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Depreciation	18,913	-	-	18,913	18,745
	Ancilliary Activities	-	728	-	728	716
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	18,913	728	-	19,641	19,462
TOTAL EXPENDITURE		166,772	728	-	167,500	157,315

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
		£	£	£	£	£
Activity 1	Evangelical Church	131,359	16,500	0	147,859	137,854
Activity 2						
Other						
Total		131,359	16,500	0	147,859	137,854

Prior year expenditure on charitable activities can be analysed as follows:

£119,354 on activities undertaken directly (including £8,240 mortgage interest on main property) and £18,500 grant funding of other organisations' activities.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 **Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.	

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	84,653	79,822
Social security costs	-	-
Pension costs (defined contribution scheme)	8,315	7,884
Other employee benefits	-	-
Total staff costs	92,968	87,706

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	See notes 28 and 29

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 11 Paid employees (cont)

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£8,315
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All amounts are included in the sole core charitable activity undertaken and deducted from unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	16,500	-	-	16,500
Total	**16,500**	**-**	**-**	**16,500**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
UFM	Donations to Fund Work	6,900
UFM - Mercy Air	Donations to Fund Work	2,400
UFM - Turkish Earthquake	Donations to Fund Work	1,890
UFM - Warmth for Ukraine	Donations to Fund Work	1,000
Christian Institute	Donations to Fund Work	1,000
South West Gospel Partnership	Donations to Fund Work	576
United Beach Mission	Donations to Fund Work	570
Contagious Camps	Donations to Fund Work	424
Open Doors Mission	Donations to Fund Work	300
New Tribes Mission	Donations to Fund Work	300
London City Mission	Donations to Fund Work	300
Christian Camps in Wales (CCIW)	Donations to Fund Work	270
The Evangelical Movement of Wales	Donations to Fund Work	270
Total grants to institutions in reporting period		**16,200**
Other unanalysed grants		300
TOTAL GRANTS PAID		16,500

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	629,384	-	-	61,577	690,961
Additions	-	-	-	1,675	1,675
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	63,252	692,636

14.2 Depreciation and impairments

**Basis	SL			SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate	50 years / 2%			10 years / 10%		
At beginning of the year	93,145	-	-	32,144	125,289	
Disposals	-	-	-	-	-	
Depreciation	12,588	-	-	6,325	18,913	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	105,733	-	-	38,469	144,202	

14.3 Net book value

Net book value at the beginning of the year	536,239	-	-	29,433	565,672
Net book value at the end of the year	523,651	-	-	24,783	548,434

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	N/A
the name of independent valuer, if applicable	N/A
the methods applied and significant assumptions	N/A
the carrying amount that would have been recognised had the assets been carried under the cost model.	N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Nil
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Nil
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Premises book value of £523,651 is security for the associated mortgage.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)

Note 15 **Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**					Straight Line ("SL") or Reducing Balance
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).			
	Total		

	Description	This year £	Last year £
Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information*).			
	Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	3,150	3,150
Other debtors	8,141	7,616
Total	11,291	10,766

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	3,639	28,271	171,137	174,776
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	335	311	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	3,974	28,582	171,137	174,776

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	Financial Instruments include: - A mortgage payable in fixed instalments, the term of which expires in January 2045. The interest rate had been 3.95% since January 2021 but during the current year the rate steadily increased finally reaching 6.15% by the end of the year. The effect of the increased rates was mitigated due to capital repayments of £23,500 made during the year (£13,500 of which was gifted by individuals to be used for this purpose). The interest rate on the mortgage has continued to rise after the year end and is currently 6.8%. Other financial instruments comprise: - Short term debtors due from HMRC and a Rental deposit held by a commercial landlord - Cash held at the bank in current or deposit accounts
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The mortgage is secured on the main church premises (see note 14).

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	59,655	55,160
Other	-	-
Total	59,655	55,160

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	For debtors from HMRC credit risk is considered negligible. For rental deposits, there is some credit risk but these are all held with commercial landlords who are subject to regulation that requires them to seperate client funds. Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	N/A
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward (Restated - see note 1) £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	2,104	13,650	-	(13,571)	-	2,183
Miscellaneous Restricted Funds	R	Sundry historical funds	65	663	(728)	-	-	-
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
General	U	All other expenditure	419,820	169,217	(166,772)	13,571	-	435,836
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	428,239	183,530	(167,500)	-	-	444,269

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward (Restated - see note 1) £	Income £	Expenditure (Restated - see note 1) £	Transfers (Restated - see note 1) £	Gains and losses £	Fund balances carried forward (Restated - see note 1) £
Premises	R	For Premises Refurbishment (mainly Kitchen)	5,635	-	(217)	(3,314)	-	2,104
Miscellaneous Restricted Funds	R	Sundry historical funds	80	701	(716)	-	-	65
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
General	U	All other expenditure	422,940	149,948	(156,382)	3,314	-	419,820
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	434,905	150,649	(157,315)	-	-	428,239

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfers between restricted and unrestricted funds represent where income restricted in its use has been to either purchase tangible assets or to reduce mortgage liabilities. The transfer in the current year is £13,500 of capital payments into the mortgage from gifts given for this purpose, together with the purchase of kitchen equipment amounting to £71. Transfers in the prior year related to the purchase of a dishwasher and a number of other smaller items of kitchen equipment.	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	FALSE (see note 29)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	N/A
For any related party, please provide details of any guarantees given or received.	N/A

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Related party transactions (Note 28)

Spencer Shaw, who is a Trustee, receives payments for his services as Pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Spencer's role as Trustee, amounted to £43,204 (£40,956 for the prior year).

The charity also contributed £4,295 (£4,152 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £806 (£608 for the prior year).

In addition £1,736 (£1,055 for the prior year) of expenses were paid which include a contribution to his home office (based on 50% of the relevant bills together with any incremental costs) together with reimbursement for attendance at various conferences and the purchase of books.

EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales - Charity number 1126481

Accounts



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

Trustees Annual Report for year ending 31st March 2022

Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

Trustee name	Office	Dates acted if not for whole year
Pastor Spencer Shaw	Chairman	
Mr Geoffrey Wells		Resigned 12.10.2021
Mr Raymond Michael Jones	Treasurer	
Mr Andrew Edwin Nash	Secretary	Resigned 31.7.2021
Mr William Brown		
Mr Marc Thomas		
Mr Nicholas Court	Secretary	Started 30.9.2021

Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

a) the latest annual report and accounts of the Church;
b) the Constitution and Church Rules;
c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and the FAC committee includes the Treasurer and other church members with relevant skills and experience.

The day-to-day activities of the church are conducted by the church membership, under the guidance and direction of the church officers. A number of sub-committees and groups have been set up to facilitate the management of the various activities, and these are chaired by one of the church officers.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities.

Objectives and Activities

Our aims

The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

(1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and

(2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies

In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community as a whole.

Our Activities and Achievements

Our main activities and achievements are as follows:

Sunday services – we run two church services regularly each Sunday, with regular attendance from people across the entire community, and including a Sunday School for younger children. The number of 'in-person' attendees at both services is consistent (with congregations regularly of 100+ in the morning, and 50+ in the evening), with others attending online via the livestream. People attending include both Christians and non-Christians who enjoy the friendship and support of the church community. Frequently visitors comment that it is a very friendly and welcoming church, and that they are amazed to see such a good cross-section of people from all ages. Sunday School is run during the morning service.

Youth groups – we run regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run two groups: one group aimed at teenagers, and a Kids Club aimed particularly at providing a safe and supportive environment for children in school years 1-6 from the community.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity for all ages to meet together. These have included speakers from a

variety of walks of life, and continue to prove to be a source of great encouragement and support to those who attend.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group provides an opportunity for some older people who might not otherwise engage much with the community to get out and make contact with others in their area.

Home Groups & Prayer meetings – home groups meet twice each month, operating as smaller friendship or support groups; these provide additional opportunities for people to get to know and support each other. Prayer is an important part of the Christian faith, and our fortnightly prayer meetings provide the opportunity for people to practice their faith and worship together in this way, as we pray for the needs of those in the church, our community, and the wider world. The prayer meeting is run as a hybrid meeting (in-person and on Zoom) so that those who have caring commitments or are unwell/unable to attend in-person for other reasons can still participate in the meeting.

Pastoral support – a number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement.

Pastoral team – we have continued to employ a full-time Pastor and an assistant Pastor, to lead the pastoral work. This has enabled us to extend our activities, particularly in our Youth Work and pastoral support, as well as provide training and development support for the assistant to grow in their gifts and experience.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, and this has continued to be highly positive, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

Church support teams – we are privileged to have a number of church members able to lead and teach in church services, and our church support team regularly goes out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – we provide a team of volunteers who are invited by our local primary schools on a weekly basis to conduct school assemblies. This continues to be in great demand, with strong links developed with local schools. Often the assemblies have been recorded and provided as a video resource for schools to use in classes.

Community engagement and outreach – we have hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage

with our church. These have included activities such as a Quiz Night, Craft Evenings, Community Christmas Carol services and carol singing in the local areas. Our Community Open Day and 'Craft in the Park' event at our local park were unable to take place due to the pandemic but these will restart this year.

Other community involvement – we encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are active in Rotary Club, as governors of our local schools, volunteering in schools, and active in other charities.

Contribution by church members

While the church does employ two full time workers (our Pastor and an assistant Pastor) and part-time administrator, it would not be possible to accomplish all the above without the hard work and service of all the members who give so much time and effort voluntarily in support of our aims and objectives.

Financial review

Reserves Policy
The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover 5 month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds
The charities main source of income is giving from regular attendees and members of the church. Giving has been generous, and has enabled us to maintain our investment in areas of ministry and activities. Even during the pandemic, numbers attending / linking with church continues to grow, and it would seem reasonable to expect that giving will continue to increase. While we remain cautiously optimistic, we continue to review income and expense on a regular basis, and adjust as required.

Mortgage
We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

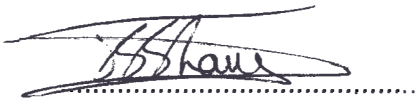
Investment Policy and Objectives
The charity has no long-term investments. Our cash reserves are held in current and deposit accounts.

Future plans
We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Pastor Spencer Shaw	Mr Nicholas Court
Position	Chairman	Trustee
Date	19th December 2022	19th December 2022

Independent examiner's report to the trustees of Emmanuel Evangelical Church Chippenham

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church Chippenham for the year ended 31 March 2022, which are attached to this report on pages 1 to 40.

Responsibilities and basis of report

As the charity trustees of Emmanuel Evangelical Church Chippenham, 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 Emmanuel Evangelical Church Chippenham's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 respect of Emmanuel Evangelical Church Chippenham 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.

Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

19 January 2024

CHARITY COMMISSION FOR ENGLAND AND WALES

Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481	
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	149,843	-	-	149,843	185,817
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	105	-	-	105	114
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	701	-	701	3,071
Total	S07	149,948	701	-	150,649	189,002
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	137,636	217	-	137,854	133,033
Separate material item of expense	S10	-	-	-	-	-
Other	S11	8,157	11,304	-	19,462	21,238
Total	S12	145,794	11,522	-	157,315	154,271
Net income/(expenditure) before investment gains/(losses)	S13	4,154	- 10,820	-	- 6,666	34,730
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	4,154	- 10,820	-	- 6,666	34,730
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17			-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	4,154	- 10,820	-	- 6,666	34,730
Reconciliation of funds:						
Total funds brought forward	S21	63,983	370,923	-	434,905	400,175
Total funds carried forward	S22	68,137	360,102	-	428,239	434,905

Section B Balance sheet

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	213,989	351,683	-	565,672	571,841
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	213,989	351,683	-	565,672	571,841
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	10,766	-	-	10,766	10,598
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	46,741	8,419	-	55,160	61,206
Total current assets	B10	57,507	8,419	-	65,926	71,805
Creditors: amounts falling due within one year (Note 20)	B11	28,582	-	-	28,582	5,691
Net current assets/(liabilities)	B12	28,924	8,419	-	37,343	66,114
Total assets less current liabilities	B13	242,913	360,103	-	603,015	637,955
Creditors: amounts falling due after one year (Note 20)	B14	174,776	-	-	174,776	203,049
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	68,136	360,103	-	428,239	434,906
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		360,103		360,103	370,923
Unrestricted funds	B19	68,136			68,136	63,983
Revaluation reserve	B20				-	
Total funds	B21	68,136	360,103	-	428,239	434,906

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
W.J. Brown	WILLIAM BROWN	19/01/2024

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

Note 1 **Basis of preparation** (cont)

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

Note 1 **Basis of preparation** (cont)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓

Note 2 Accounting policies (cont)

2.2 INCOME (cont)

		Yes	No	N/a
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		✓	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies (cont)

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

Note 2 **Accounting policies (cont)**

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓		

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C Notes to the accounts (cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	122,542	-	-	122,542	140,236
	Gift Aid	26,554	-	-	26,554	27,114
	Legacies	-	-	-	-	17,990
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	747	-	-	747	477
	Total	149,843	-	-	149,843	185,817
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	105	-	-	105	114
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	105	-	-	105	114
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	701	-	701	3,071
	Total	-	701	-	701	3,071
TOTAL INCOME		149,948	701	-	150,649	189,002

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Gifts of £350 (together with associated Gift Aid of £88) and legacy of £6,000, both of which were restricted for premises refurbishment. There was also a £550 restricted gift towards a new laptop. £3,071 of other income was restricted as this related to amounts received in relation to anciliary activities or specific donations that were passed onto other organisations or individuals.
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Section C Notes to the accounts (cont)

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Staff Costs	90,702	-	-	90,702	86,188
	Other Running Costs	20,194	217	-	20,411	18,925
	Grants Paid	18,500	-	-	18,500	17,000
	Mortgage Interest	8,240	-	-	8,240	10,920
	Total expenditure on charitable activities	137,636	217	-	137,854	133,033
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Depreciation	8,157	10,588	-	18,745	18,182
	Ancilliary Activities		716	-	716	3,056
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	8,157	11,304	-	19,462	21,238
TOTAL EXPENDITURE		145,794	11,522	-	157,315	154,271

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
		£	£	£	£	£
Activity 1	Evangelical Church	119,354	18,500		137,854	133,033
Activity 2						
Other						
Total		119,354	18,500		137,854	133,033

Prior year expenditure on charitable activities can be analysed as follows:

£116,033 on activities undertaken directly (including £10,920 mortgage interest on main property) and £17,000 grant funding of other organisations activities.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	100	100
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	100	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	79,822	75,781
Social security costs	-	-
Pension costs (defined contribution scheme)	7,884	7,556
Other employee benefits	-	-
Total staff costs	87,706	83,337

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 11 Paid employees (cont)

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£7,884
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All amounts are included in the sole core charitable activity undertaken and deducted from unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	18,500	-	-	18,500
Total	**18,500**	**-**	**-**	**18,500**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
UFM	Donations to Fund Work	10,350
UFM - Mercy Air	Donations to Fund Work	4,400
Passion for Life	Donations to Fund Work	1,000
Christian Institute	Donations to Fund Work	1,000
South West Gospel Partnership	Donations to Fund Work	576
Contagious	Donations to Fund Work	424
Christian Camps in Wales (CCIW)	Donations to Fund Work	250
The Evangelical Movement of Wales	Donations to Fund Work	250
United Beach Mission	Donations to Fund Work	250
Total grants to institutions in reporting period		**18,500**
Other unanalysed grants		-
TOTAL GRANTS PAID		18,500

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	620,706	-	-	57,679	678,385
Additions	8,678	-	-	3,898	12,576
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	61,577	690,961

14.2 Depreciation and impairments

**Basis	SL			SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate	50 years / 2%			10 years / 10%		
At beginning of the year	80,557	-	-	25,987	106,544	
Disposals	-	-	-	-	-	
Depreciation	12,588	-	-	6,157	18,745	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	93,145	-	-	32,144	125,289	

14.3 Net book value

Net book value at the beginning of the year	540,149	-	-	31,692	571,841
Net book value at the end of the year	536,239	-	-	29,433	565,672

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	N/A
the name of independent valuer, if applicable	N/A
the methods applied and significant assumptions	N/A
the carrying amount that would have been recognised had the assets been carried under the cost model.	N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Nil
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Nil
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Premises book value of £536,239 is security for the associated mortgage.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB =*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**					Straight Line ("SL") or Reducing Balance
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).	*Description*	This year £	Last year £
	Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*	*Description*	This year £	Last year £
	Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	3,150	3,150
Other debtors	7,616	7,448
Total	10,766	10,598

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	28,271	5,391	174,776	203,049
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	311	300	-	-
Taxation and social security	-	-	-	-
Other creditors		-		-
Total	28,582	5,691	174,776	203,049

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	Financial Instruments include: - A mortgage payable in fixed installment. Interest rate was 5.5% and the term expires in January 2045. In January 2021 the interest rate was re-negotiated to 3.95% although the term remains unchanged. Other financial instruments comprise: - Short term debtors due from HMRC and a Rental deposit held by a commercial landlord - Cash held at the bank in current or deposit accounts - Unsecured loans due to individuals bearing no interest and with no fixed repayment date (although these were all repaid during the prior year).
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The mortgage is secured on the main church premises (see note 14).

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	55,160	61,206
Other	-	-
Total	55,160	61,206

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	For debtors from HMRC credit risk is considered negligible. For rental deposits, there is some credit risk but these are all held with commercial landlords who are subject to regulation that requires them to seperate client funds. Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	£22,500 of additional capital repayments have been made on the mortgage during the year ended 31 March 2023.
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Interest payable during the next financial year will be lower than it would have been had the capital repayments not been made. The additional amount of the capital repaid during the year to 31 March 2023 has been included within 'Creditors : amounts falling due within one year' in these accounts.

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	362,682	-	(10,595)	-	-	352,087
Miscellaneous Restricted Funds	R	Sundry historical funds	78	701	(714)	-	-	65
General	U	All other expenditure	63,983	149,948	(145,794)	-	-	68,137
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Fixtures and Fittings Fund	R	For purchase of a new piano / laptop	1,912	-	(212)	-	-	1,700
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	434,905	150,649	- 157,315	-	-	428,239

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	366,288	6,438	(10,044)		-	362,682
Miscellaneous Restricted Funds	R	Sundry historical funds	65	3,071	(3,058)	-	-	78
General	U	All other expenditure	25,998	178,943	(140,958)	-	-	63,983
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Fixtures and Fittings Fund	R	For purchase of a new piano / laptop	1,574	550	(212)	-	-	1,912
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	400,175	189,002	- 154,272	-	-	434,905

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) | TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) | FALSE (see note 29)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Related party transactions (Note 28)

Spencer Shaw, who is a Trustee, receives payments for his services as Pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Spencer's role as Trustee, amounted to £40,956 (£41,344 for the prior year).

The charity also contributed £4,152 (£4,152 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £608 (£237 for the prior year).

The remaining expenses include a contribution to his home office, based on 50% of the relevant bills together with any incremental costs, along with reimbursement for attendance at various conferences and the purchase of books.

EMMANUEL EVANGELICAL CHURCH CHIPPENHAM

England & Wales - Charity number 1126481

Accounts



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

Trustees Annual Report for year ending 31st March 2021

Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

Trustee name	Office	Dates acted if not for whole year
Pastor Spencer Shaw	Chairman	
Mr Geoffrey Wells		
Mr Raymond Michael Jones	Treasurer	
Mr Andrew Edwin Nash	Secretary	
Mr William Brown		
Mr Marc Thomas		

Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

a) the latest annual report and accounts of the Church;
b) the Constitution and Church Rules;
c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and the FAC committee includes the Treasurer and other church members with relevant skills and experience.

The day-to-day activities of the church are conducted by the church membership, under the guidance and direction of the church officers. A number of sub-committees and groups have been set up to facilitate the management of the various activities, and these are chaired by one of the church officers.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities.

Objectives and Activities

Our aims
The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

(1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and

(2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies
In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community as a whole.

Our Activities and Achievements
Our main activities and achievements are as follows (we have been limited this year due to the pandemic, but we continued all of our Sunday services via recording and then live stream and moved most of our regular activities online in some form):

Sunday services – we run two church services regularly each Sunday, with regular attendance from people across the entire community, and including a Sunday School for younger children. The number of attendees at both services has increased consistent (with congregations regularly of 130+ in the morning, and 70+ in the evening), and people attending include both Christians, and non-Christians who enjoy the friendship and support of the church community. Frequently visitors comment that it is a very friendly and welcoming church, and that they are amazed to see such a good cross-section of people from all ages. Due to the pandemic, all the services have been livestreamed every week so that if we were unable to run 'in person' services, or people were unable to attend, the services were still accessible. Sunday School has been run on Zoom.

Youth groups – we run regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run two groups: one group aimed at teenagers, and a Kids Club aimed particularly at providing a safe and supportive environment for children in school years 1-6 from the community.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity for all ages to meet together. These have included speakers from a variety of walks of life, such as politicians, professors, and school teachers, and continue to prove to be a source of great encouragement and support to those who attend. Due to the pandemic both groups moved online and met via Zoom.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children. Due to the pandemic the support has moved to contact via social media but the group will restart in person as soon as the pandemic situation allows us to do this safely.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group provides an opportunity for some older people who might not otherwise engage much with the community to get out and make contact with others in their area. Due to the pandemic the support has moved to telephone contact but the group will restart in person as soon as the pandemic situation allows us to do this safely.

Home Groups & Prayer meetings – home groups meet twice each month, operating as smaller friendship or support groups; these provide additional opportunities for people to get to know and support each other. Prayer is an important part of the Christian faith, and our weekly prayer meetings provide the opportunity for people to practice their faith and worship together in this way, as we pray for the needs of those in the church, our community, and the wider world. Due to the pandemic both meetings moved online and met via Zoom.

Pastoral support – a number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement. Due to the pandemic, much of this support has moved to telephone and online contact, with additional practical support provided where appropriate.

Pastoral team – we have continued to employ a full-time Pastor and an assistant Pastor, to lead the pastoral work. This has enabled us to extend our activities, particularly in our Youth Work and pastoral support, as well as provide training and development support for the assistant to grow in their gifts and experience.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, and this has continued to be highly positive, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

Church support teams – we are privileged to have a number of church members able to lead and teach in church services, and our church support team regularly goes out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – we provide a team of volunteers who are invited by our local primary schools on a weekly basis to conduct school assemblies. This continues to be in great demand, with strong links developed with local schools. Due to the pandemic the assemblies have been recorded and provided as a video resource for schools to use in classes.

Community engagement and outreach – we have been limited this year due to the pandemic but are ready to restart as soon as it is appropriate.

Other community involvement – we encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are active in Rotary Club, as governors of our local schools, volunteering in schools, and active in other charities.

Contribution by church members

While the church does employ two full time workers (our Pastor and an assistant Pastor) and part-time administrator, it would not be possible to accomplish all the above without the hard work and service of all the members who give so much time and effort voluntarily in support of our aims and objectives.

Financial review

Reserves Policy
The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover 5 month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds
The charities main source of income is giving from regular attendees and members of the church. Giving has been generous, and has enabled us to maintain our investment in areas of ministry and activities. Even during the pandemic, numbers attending / linking with church continues to grow, and it would seem reasonable to expect that giving will continue to increase. While we remain cautiously optimistic, we continue to review income and expense on a regular basis, and adjust as required.

Mortgage
We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

Investment Policy and Objectives
The charity has no long-term investments. Our cash reserves are held in current and deposit accounts.

Future plans
We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Pastor Spencer Shaw	Mr Raymond Michael Jones
Position	Chairman	Trustee
Date	11th January 2022	11th January 2022

Independent examiner's report to the trustees of Emmanuel Evangelical Church Chippenham

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church Chippenham for the year ended 31 March 2021, which are attached to this report on pages 1 to 40.

Responsibilities and basis of report

As the charity trustees of Emmanuel Evangelical Church Chippenham, 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 Emmanuel Evangelical Church Chippenham's accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 respect of Emmanuel Evangelical Church Chippenham 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.

Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

31 January 2022

CHARITY COMMISSION FOR ENGLAND AND WALES

Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481	
Annual accounts for the period					
Period start date	01/04/2020	To	Period end date	31/03/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	178,830	6,987	-	185,817	156,576
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	114	-	-	114	252
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	3,071	-	3,071	1,044
Total	S07	178,943	10,058	-	189,002	157,872
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	133,033	-	-	133,033	143,366
Separate material item of expense	S10	-	-	-	-	-
Other	S11	7,925	13,313	-	21,238	18,381
Total	S12	140,958	13,313	-	154,271	161,747
Net income/(expenditure) before investment gains/(losses)	S13	37,985	- 3,254	-	34,730	- 3,875
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	37,985	- 3,254	-	34,730	- 3,875
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17			-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	37,985	- 3,254	-	34,730	- 3,875
Reconciliation of funds:						
Total funds brought forward	S21	25,998	374,177	-	400,175	404,050
Total funds carried forward	S22	63,983	370,923	-	434,905	400,175

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	212,884	358,958	-	571,841	570,407
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	212,884	358,958	-	571,841	570,407
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	10,598	-	-	10,598	6,760
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	49,241	11,965	-	61,206	50,713
Total current assets	B10	59,840	11,965	-	71,805	57,473
Creditors: amounts falling due within one year (Note 20)	B11	5,691	-	-	5,691	8,031
Net current assets/(liabilities)	B12	54,149	11,965	-	66,114	49,442
Total assets less current liabilities	B13	267,032	370,923	-	637,955	619,849
Creditors: amounts falling due after one year (Note 20)	B14	203,049	-	-	203,049	219,674
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	63,983	370,923	-	434,906	400,175
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		370,923		370,923	374,177
Unrestricted funds	B19	63,983		-	63,983	25,998
Revaluation reserve	B20				-	
Total funds	B21	63,983	370,923	-	434,906	400,175

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
M. Jones	MICHAEL JONES	31/01/2021

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

Note 1 **Basis of preparation** (cont)

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

Note 1 **Basis of preparation** (cont)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓

Note 2 **Accounting policies (cont)**

2.2 INCOME (cont)

		Yes	No	N/a
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		✓	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 **Accounting policies (cont)**

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

Note 2 Accounting policies (cont)

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓		

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C — Notes to the accounts (cont)

Note 3 — Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	139,336	900	-	140,236	129,059
	Gift Aid	27,026	88	-	27,114	27,517
	Legacies	11,990	6,000	-	17,990	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	477	-	-	477	
	Total	178,830	6,987	-	185,817	156,576
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	114	-	-	114	252
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	114	-	-	114	252
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	3,071	-	3,071	1,044
	Total	-	3,071	-	3,071	1,044
TOTAL INCOME		178,943	10,058	-	189,002	157,872

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Gifts restricted for premises refurbishment £5,958 (including specifically kitchen fit out and a new piano) together with associated Gift Aid of £1,352.
£944 of other income was restricted as this related to amounts received in relation to anciliary activities or specific donations that was passed onto other organisations.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C — Notes to the accounts (cont)

Note 6 — **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Staff Costs	86,188	-	-	86,188	85,141
	Other Running Costs	18,925	-	-	18,925	31,715
	Grants Paid	17,000	-	-	17,000	14,546
	Mortgage Interest	10,920	-	-	10,920	11,964
	Total expenditure on charitable activities	133,033	-	-	133,033	143,366
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Depreciation	7,925	10,257	-	18,182	17,438
	Ancilliary Activities	-	3,056	-	3,056	943
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	7,925	13,313	-	21,238	18,381
TOTAL EXPENDITURE		140,958	13,313	-	154,271	161,747

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
		£	£	£	£	£
Activity 1	Evangelical Church	115,733	17,000		132,733	143,366
Activity 2						
Other						
Total		115,733	17,000		132,733	143,366

Prior year expenditure on charitable activities can be analysed as follows:

£128,820 on activities undertaken directly (including £11,964 mortgage interest on main property) and £14,546 grant funding of other organisations activities.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 **Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	100	100
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	75,781	78,181
Social security costs	-	-
Pension costs (defined contribution scheme)	7,556	6,960
Other employee benefits	-	-
Total staff costs	83,337	85,141

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 11 Paid employees (cont)

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£7,556
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All amounts are included in the sole core charitable activity undertaken and deducted from unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	17,000		-	17,000
			-	-
			-	-
Total	**17,000**	**-**	**-**	**17,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL*
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
UFM - Mercy Air	Donations to Fund Work	4,732
UFM	Donations to Fund Work	5,918
UFM Castle Bar project	Donations to Fund Work	2,400
Christian Institute	Donations to Fund Work	1,000
South West Gospel Partnership	Donations to Fund Work	576
Contagious	Donations to Fund Work	424
Lahore Evangelical Ministries	Donations to Fund Work	1,100
		-
		-
		-
Total grants to institutions in reporting period		**16,150**
Other unanalysed grants		850
TOTAL GRANTS PAID		**17,000**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	605,482	-	-	53,287	658,769
Additions	15,224	-	-	4,392	19,616
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	620,706	-	-	57,679	678,385

14.2 Depreciation and impairments

**Basis	SL			SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate	50 years / 2%			10 years / 10%		
At beginning of the year	68,143	-	-	20,219	88,362	
Disposals	-	-	-	-	-	
Depreciation	12,414	-	-	5,768	18,182	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	80,557	-	-	25,987	106,544	

14.3 Net book value

Net book value at the beginning of the year	537,339	-	-	33,068	570,407
Net book value at the end of the year	540,149	-	-	31,692	571,841

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	N/A
the name of independent valuer, if applicable	N/A
the methods applied and significant assumptions	N/A
the carrying amount that would have been recognised had the assets been carried under the cost model.	N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Nil
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Nil
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Premises book value of £537,339 is security for the associated mortgage.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Section C Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (***Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information***).

Description	This year £	Last year £
Total		

Amount of concessionary loans received ***(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).***

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	3,150.0	-
Other debtors	7,448	6,760
Total	10,598	6,760

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	5,391	4,392	203,049	208,674
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	250	-	-
Taxation and social security	-	-	-	-
Other creditors		3,389		11,000
Total	5,691	8,031	203,049	219,674

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	Financial Instruments include: - A mortgage payable in fixed installment. Interest rate was 5.5% and the term expires in January 2045. In January 2021 the interest rate was re-negotiated to 3.95% although the term remains unchanged. Other financial instruments comprise: - Short term debtors due from HMRC and a Rental deposit held by a commercial landlord - Cash held at the bank in current or deposit accounts - Unsecured loans due to individuals bearing no interest and with no fixed repayment date (although these were all repaid during the year).
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	The mortgage is secured on the main church premises (see note 14).

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	61,206	50,713
Other	-	-
Total	61,206	50,713

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

For debtors from HMRC credit risk is considered negligible. For rental deposits, there is some credit risk but these are all held with commercial landlords who are subject to regulation that requires them to seperate client funds.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	N/A
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	366,288	6,438	(10,044)		-	362,682
Miscellaneous Restricted Funds	R	Sundry historical funds	65	3,071	(3,058)	-	-	78
General	U	All other expenditure	25,998	178,943	(140,958)	-	-	63,983
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Fixtures and Fittings Fund	R	For purchase of a new piano / laptop	1,574	550	(212)	-	-	1,912
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	400,175	189,002	- 154,272	-	-	434,905

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	369,151	6,873	(10,037)	301	-	366,288
Miscellaneous Restricted Funds	R	Sundry historical funds	47	944	(943)	17	-	65
General	U	All other expenditure	27,164	149,618	(150,767)	- 17	-	25,998
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Piano	R	For purchase of a new piano	1,438	437	-	- 301	-	1,574
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	404,050	157,872	- 161,747	-	-	400,175

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) | TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) | FALSE (see note 29)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Related party transactions (Note 28)

Spencer Shaw, who is a Trustee, receives payments for his services as Pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Spencer's role as Trustee, amounted to £41,344 (£42,153 for the prior year).
The charity also contributed £4,152 (£3,960 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £237 (£896 for the prior year).
The remaining expenses include a contribution to his home office, based on 50% of the relevant bills together with any incremental costs, along with reimbursement for attendance at various conferences and the purchase of books.