



Registered charity number 1126481

# **Emmanuel Evangelical Church Chippenham**

**Trustees Annual Report  
for year ending 31<sup>st</sup> 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

<u>Trustee name</u>	<u>Office</u>	<u>Dates acted if not for whole year</u>
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 31<sup>st</sup> 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 31<sup>st</sup> March the ISG was working towards re-establishing an Eldership. As at 15<sup>th</sup> 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 initiative 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.

**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 31<sup>st</sup> 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.

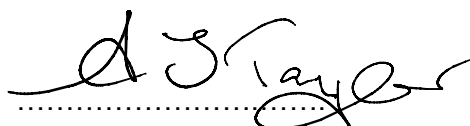


## Declaration

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

27<sup>th</sup> January 2026





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

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

#### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	159,759	17,500	-	177,259	168,917
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	1,351	-	-	1,351	921
S05	-	-	-	-	-
S06	424	841	-	1,265	3,227
S07	161,534	18,341	-	179,875	173,065
S08	-	-	-	-	-
S09	161,080	12,972	-	174,052	160,237
S10	-	-	-	-	2,647
S11	424	841	-	1,265	22,314
S12	161,504	13,813	-	175,317	185,198
S13	30	4,528	-	4,558	(12,133)
S14	-	-	-	-	-
S15	30	4,528	-	4,558	(12,133)
S16	-	-	-	-	-
S17	13,913	(13,913)	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	13,943	- 9,385	-	4,558	(12,133)
S21	413,752	18,384	-	432,136	444,269
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:	
<b>Section B Balance sheet</b>			

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
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	-	-	-	-	-
<b>Total fixed assets</b>		B05	516,213	-	-	516,213	531,090
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	78,946	8,999	-	87,945	73,706
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	4,384	-	-	4,384	5,522
<b>Net current assets/(liabilities)</b>		B12	74,562	8,999	-	83,561	68,184
<b>Total assets less current liabilities</b>		B13	590,775	8,999	-	599,774	599,274
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	163,080	-	-	163,080	167,138
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	427,695	8,999	-	436,694	432,136
<b>Funds of the Charity</b>							
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	-	-	-	-	-
<b>Total funds</b>		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



## 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;

Disclosure of any uncertainties that make the going concern assumption doubtful;

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
N/A
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*	<input checked="" type="checkbox"/>	* Tick as appropriate
No*	<input type="checkbox"/>	

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*	<input type="checkbox"/>	* Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input type="checkbox"/>	* Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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 \_\_\_\_\_

## 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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
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).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>
Reimbursement of expenses	Insurance claims are only included in the SoFA when the general income recognition	Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/>



## 2.2 EXPENDITURE ON RESOURCES

### Investment gains and losses

criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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

### 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

### Tangible fixed assets for use by charity

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

They are valued at cost.

### Intangible fixed assets

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

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 of 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 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.

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

✓		
---	--	--

Yes No N/a

	✓	
--	---	--

Yes No N/a

✓		
---	--	--

Yes No N/a

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

✓	✓	✓
---	---	---

£500

Yes No N/a

✓		
---	--	--

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

		✓
--	--	---

Yes No N/a

✓		
---	--	--

Yes No N/a

**Current asset investments** Expenditure on investments is classified as current asset investments if the investments are 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
	<b>Total</b>	<b>160,308</b>	<b>17,500</b>	<b>-</b>	<b>177,808</b>	<b>168,917</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	1,351	-	-	1,351	921
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,351</b>	<b>-</b>	<b>-</b>	<b>1,351</b>	<b>921</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
	<b>Total</b>	<b>-</b>	<b>716</b>	<b>-</b>	<b>716</b>	<b>3,227</b>
<b>TOTAL INCOME</b>		<b>161,659</b>	<b>18,216</b>	<b>-</b>	<b>179,875</b>	<b>173,065</b>

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.

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

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



## Note 4

## Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

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

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

## Note 5

## Donated goods, facilities and services

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.

This year	Last year
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.

This year	Last year
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.

This year	Last year
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
<b>Expenditure on raising funds:</b>				£				£
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	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
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
<b>Total expenditure on charitable activities</b>	<b>139,269</b>	<b>12,972</b>	<b>-</b>	<b>152,241</b>	<b>159,085</b>	<b>1,152</b>	<b>-</b>	<b>160,237</b>
<b>Separate material item of expense</b>								
Architects Fees for Premises Development	-	-	-	-	-	2,647	-	2,647
Legal fees	3,550	-	-	3,550	-	-	-	-
<b>Total</b>	<b>3,550</b>	<b>-</b>	<b>-</b>	<b>3,550</b>	<b>-</b>	<b>2,647</b>	<b>-</b>	<b>2,647</b>
<b>Other</b>								
Depreciation	19,527	-	-	19,527	19,087	-	-	19,087
Ancillary Activities	-	-	-	-	-	3,227	-	3,227
<b>Total other expenditure</b>	<b>19,527</b>	<b>-</b>	<b>-</b>	<b>19,527</b>	<b>19,087</b>	<b>3,227</b>	<b>-</b>	<b>22,314</b>
<b>TOTAL EXPENDITURE</b>	<b>162,346</b>	<b>12,972</b>	<b>-</b>	<b>175,318</b>	<b>178,172</b>	<b>7,026</b>	<b>-</b>	<b>185,198</b>

## 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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>136,150</b>	<b>16,091</b>	<b>-</b>	<b>152,241</b>	<b>140,004</b>	<b>20,233</b>	<b>-</b>	<b>160,237</b>

## 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 extraordinary 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).*

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

This year £	Last year £
-	-
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
84,049	85,621
-	-
5,696	8,638
-	-
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

Last year:

N/A

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	-	-
<b>Total</b>	<b>3</b>	<b>5</b>

### 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.*

Total amount of payment

This year	Last year
£	£
-	-

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
---	-----

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

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.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
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.

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
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

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
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
				-
				-
<b>Total</b>	<b>15,466</b>	<b>625</b>	<b>-</b>	<b>16,091</b>

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		-
<b>TOTAL GRANTS PAID</b>		<b>15,466</b>



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
<b>Total</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>19,000</b>

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		-

## Section C

## Notes to the accounts

(cont)

## 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

Net book value at the end of the year

511,064	-	-	20,026	531,090
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:*

*the effective date of the revaluation*

*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.*

This year

Last year

n/a

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.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(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.*

This year

Last year

£

£

-

-

-

395

\* 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
n/a

*Policies for the recognition of any capital development*



## 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:*

*the effective date of the revaluation*

This year

Last year

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:

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

This year	Last year

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

### 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.

This year	Last year

16.9 Five year summary of heritage assets transactions

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



## 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 knowledgeable 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

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

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

This year	Last year

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

#### Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

#### 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

This year	Last year

## 17.6 Concessionary loans

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

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

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

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

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

This year	Last 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.

This year	Last year

## 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	
	£	£	£	£	£
<b>Charitable activities:</b>					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Other trading activities:</b>					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Other:</b>					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

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

This year	Last year
£	£



**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
1,050	1,050
7,143	8,095
<b>8,193</b>	<b>9,145</b>

*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)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>-</b>	<b>-</b>

## Section C

## Notes to the accounts

(cont)

## Note 20

## Creditors and accruals

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

## 20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
4,101	4,004	163,080	167,138
-	-	-	-
-	-	-	-
283	1,518	-	-
-	-	-	-
-	-	-	-
4,384	5,522	163,080	167,138

## 20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
n/a	n/a

## Movement in deferred income account

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

This year £	Last year £
-	-
-	-
-	-
-	-

**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**

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

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.2 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.

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

**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.**

This year	Last year
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 conditions 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 liabilities, 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:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

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

**Section C****Notes to the accounts****(cont)****Note 24                      Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
79,752	64,561
-	-
79,752	64,561

**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 commercial 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 commercial 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*

Please provide details of the nature of the event

## This year

## Last year

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 its 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







## 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		
Subsistence	217	998
Accommodation	-	-
Other (please specify): Home office, books related to role and conferences	-	-
	-	2,269
	-	-
<b>TOTAL</b>	<b>217</b>	<b>3,265</b>

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

## 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 constitution. 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:

Watchman

Date:

27/1/26

Name:

CHRISTOPHER DAVID WATCHMAN

Relevant professional  
qualification(s) or body

F.C.C.A



(if any):	<b>WATCHMAN ACCOUNTANTS LIMITED</b>
Address:	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.

<p>Give here brief details of any items that the examiner wishes to disclose.</p>
---