

Registered charity no. 1134317

EMMANUEL CHURCH, SALISBURY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020**

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David Cooke & Co
Chartered Accountants
5 Briar Close
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EMMANUEL CHURCH, SALISBURY

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2020.

Reference and Administrative Details

The Church is a registered Charity, registration no. 1134317. The charity's address is:
Emmanuel Church, 8 Wilton Road, Salisbury, SP2 7EE.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Rev M H Watts (Pastor)	Rev S J Green
Mr D Roberts (until 28/1/21)	Mr S Storey
Mr P E Thick	Mr T Gahan (until 11/2/21)
Mr P D Bravery	Mr J Hollick
Mr K Grewcock	Mr P R Pike
Mr C J McDonald	Mr A P Woodger
Mr R J Ward (Treasurer)	

Structure, Governance and Management

The Church is governed by its Constitution. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

Objectives and Activities

The principal object of the Charity is the advancement of the Christian faith, the glory of God, the nurture of God's professing people and the benefit of the public, according to Evangelical, Reformed and Baptist principles and in accordance with the Church's statement of faith contained in the Church Constitution.

Achievements and Performance

The Church's main work is carried out through its Lord's Day services and youth classes, mid-week meetings for Bible study and prayer, and evangelistic outreach.

One funeral in 2020 was held in the open air and the other in the crematorium with social distancing because of the coronavirus. The undertaker at the former expressed his pleasure in hearing a clear Christian message preached at the grave-side.

As the infection rate of Covid-19 became serious, all the evening meetings were conducted by live-streaming. When risk analysis indicated it was safe, the building was opened for physical attendance in tandem with the live-streaming of the morning worship. The ventilation was adapted so that both a good supply of fresh air entered the building and an acceptable temperature was maintained. In the goodness of the Lord, only two of our sixty members developed symptoms of infection and did not spread it to any others in the church.

Youth classes and activities took place for only about four weeks, following Government guidelines: on-line learning materials and video recorded lessons were produced by the youth workers. Sadly the popular Mother and Toddler group had to be closed, and street preaching done infrequently. Despite the need to space market stalls more widely, we were able to hold one of the five planned open-air outreach meetings, with the co-operation of the local authority. No door-to-door visiting took place and the monthly meetings in the care homes were also cancelled. Positively, Bibles were displayed outside several members' homes and the church building, for people to take without money. 284 free Bibles were distributed in this way.

Public Benefit

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

Financial Review

The reduction of 6.4% in the voluntary giving is far less than many charities have suffered this year. Less frequent use of the buildings and vehicles, reduced running costs by more than the cost of providing free Bibles. To enable Grove House to be purchased, in 2016, an internal loan of £40,000 had been made from the fabric fund to the Grove House Fund. Half of this was paid back to the fabric fund this year, to pay for anticipated repairs to the stonework.

Overall, there was a small deficit of receipts over payments for the year, of just under £4,500 (2019: deficit £10,000). This was after a loan repayment of £5,000 and replacing a minibus at a cost of £12,000. The trustees consider the state of affairs of the charity to be satisfactory.

On behalf of the Elders & Deacons

M. H. Wables

Trustee

R. J. Ward

Trustee

Date: 23rd February 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EMMANUEL CHURCH, SALISBURY**

I report on the accounts of the Church for the year ended 31 December 2020, which are set out on pages 4 to 7.

Respective responsibilities of trustees and independent examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) of the Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Cooke MA (Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close,
Banbury,
Oxon. OX16 9DS

Date: 09/03/21

EMMANUEL CHURCH, SALISBURY

Charity number 1134317

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
Receipts							
Voluntary	2	115,393	1,887	117,280	121,049	4,281	125,330
Other	3	1,320	13,155	14,475	2,674	13,968	16,642
<i>Total receipts</i>		<u>116,713</u>	<u>15,042</u>	<u>131,755</u>	<u>123,723</u>	<u>18,249</u>	<u>141,972</u>
Payments							
Cost of Generating Funds	4	97	-	97	282	-	282
Charitable Activities	5	126,858	4,272	131,130	140,722	6,134	146,856
Loan repayment		-	5,000	5,000	-	5,000	5,000
<i>Total payments</i>		<u>126,955</u>	<u>9,272</u>	<u>136,227</u>	<u>141,004</u>	<u>11,134</u>	<u>152,138</u>
<i>Net of receipts/(payments)</i>		(10,242)	5,770	(4,472)	(17,281)	7,115	(10,166)
Transfers between funds		19,900	(19,900)	-	(23)	23	-
Cash funds last year end		53,619	25,298	78,917	70,923	18,160	89,083
<i>Cash funds this year end</i>		<u>63,276</u>	<u>11,168</u>	<u>74,445</u>	<u>53,619</u>	<u>25,298</u>	<u>78,917</u>

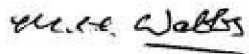
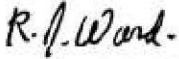
The notes on pages 5 to 7 form part of these financial statements.

EMMANUEL CHURCH, SALISBURY

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
Cash funds						
CAF Bank	29,612	3,696	33,308	7,910	10,298	18,208
Kingdom Bank	32,207	8,930	41,137	45,709	15,000	60,709
<i>Total</i>	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>	<u>53,619</u>	<u>25,298</u>	<u>78,917</u>
Other monetary assets						
Debtors	7,359	118	7,477	4,579	12	4,591
Assets retained for the charity's own use		Fund to which asset belongs	2020 value £		Fund to which asset belongs	2019 value £
Freehold Property		Unrestricted	1,250,000		Unrestricted	1,241,509
Liabilities		Fund to which liability relates	Amount due		Fund to which liability relates	Amount due
Particular Baptist Fund Loan		Restricted	30,000		Restricted	35,000

Signed by two trustees on behalf of all the trustees

Signature	Print name	Date of approval
	M. H. WATTS	23-02-2021
	R. J. WARD	23/02/2021

EMMANUEL CHURCH, SALISBURY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
2. Voluntary receipts						
Offerings	27,049	1,627	28,676	32,664	3,330	35,994
"Free" bibles and memorial	350	-	350	-	-	-
Gift Aided Donations	72,647	222	72,869	69,042	92	69,134
Gift Aid Tax recovered	15,348	38	15,385	19,343	859	20,202
	<u>115,393</u>	<u>1,887</u>	<u>117,280</u>	<u>121,049</u>	<u>4,281</u>	<u>125,330</u>
3. Other receipts						
Crime compensation	330	-	330	68	-	68
Bank interest	303	130	433	613	-	613
Private use contributions	-	-	-	134	-	134
Conference	-	-	-	160	-	160
Youth ministry	242	-	242	718	1,155	1,873
"Messenger"	60	-	60	55	-	55
Audio & book sales	384	-	384	316	-	316
Rent	-	13,025	13,025	0	12,813	12,813
Miscellaneous	-	-	-	610	-	610
	<u>1,320</u>	<u>13,155</u>	<u>14,475</u>	<u>2,674</u>	<u>13,968</u>	<u>16,642</u>
4. Costs of Generating Funds						
Advertising & Publicity	<u>97</u>	<u>-</u>	<u>97</u>	<u>282</u>	<u>-</u>	<u>282</u>
5. Charitable Activities						
Employment costs (see note 7)	73,207	-	73,207	70,000	-	70,000
Other ministry	3,446	-	3,446	2,781	-	2,781
Youth work	15,195	100	15,295	7,869	1,178	9,047
Buildings	10,869	-	10,869	30,138	-	30,138
Grove House	-	2,572	2,572	-	4,903	4,903
Utilities & insurance	8,817	-	8,817	9,705	-	9,705
Conferences	147	-	147	2,101	-	2,101
Mission (note 6)	6,312	-	6,312	7,398	-	7,398
Gifts	3,200	1,600	4,800	4,900	54	4,954
"Messenger"	1,125	-	1,125	774	-	774
Refreshments	188	-	188	1,063	-	1,063
Bookstall & Audio costs	1,267	-	1,267	736	-	736
Office costs	2,399	-	2,399	2,653	-	2,653
Accountancy and other fees	626	-	626	545	-	545
Bank account charges	60	-	60	60	-	60
	<u>126,858</u>	<u>4,272</u>	<u>131,130</u>	<u>140,722</u>	<u>6,134</u>	<u>146,856</u>

EMMANUEL CHURCH, SALISBURY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (Continued)**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
6. Mission						
Trinitarian Bible Society	1428	-	1,428	1,552	-	1,552
Christian Witness to Israel	1428	-	1,428	1,342	-	1,342
Cyprus, Swansons	1428	-	1,428	1,552	-	1,552
MERF	1428	-	1,428	1,552	-	1,552
Churches in UK	600	-	600	1,000	-	1,000
Farsi	-	-	-	400	-	400
	<u>6,312</u>	<u>-</u>	<u>6,312</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>

7. Employee information

Gross salaries	50,668	-	50,668	46,682	-	46,682
Social security costs	1,805	-	1,805	1,639	-	1,639
Pension contributions	1,080	-	1,080	925	-	925
Manse costs and rental	17,785	-	17,785	17,667	-	17,667
Pastors' expenses	1,869	-	1,869	3,087	-	3,087
	<u>73,207</u>	<u>-</u>	<u>73,207</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

The employees are two trustees, Rev M H Watts and Rev S J Green, who are paid for their work as the pastors of the church. No employee received remuneration in excess of £50,000.

**8. Cash Funds
2020**

	Brought forward	Receipts	Payments	Fund transfers	Carried forward
Unrestricted	53,619	116,713	128,413	19,900	61,819
Restricted					
Grove House Project	25,298	15,042	7,714	(20,000)	12,626
Youth Camp	-	-	100	100	-
<i>Total Restricted</i>	<u>25,298</u>	<u>15,042</u>	<u>7,814</u>	<u>(19,900)</u>	<u>12,626</u>
<i>Total Cash Funds</i>	<u>78,917</u>	<u>131,755</u>	<u>136,227</u>	<u>-</u>	<u>74,445</u>