

EMMANUEL CHURCH, SALISBURY

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2021.

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 until 28/2/21)	Rev S J Green (until 28/2/21)
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 S G 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 Baptistic 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.

The retirement of Rev. M H Watts at the end of February and the departure of Rev S J Green left the church without consecutive ministry, but we are grateful for the support of other gospel ministers who have provided God-honouring ministry throughout the year. As Covid-19 restrictions eased it has been possible to restart youth meetings, with encouraging attendance.

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

Over the year there was a significant reduction in stipend expenditure which was only partially offset by increased payments made to visiting preachers and to the Church's solicitors for legal work undertaken. The church also received a legacy of £13,700 to which restrictions apply.

Overall, receipts exceeded payments by nearly £33,500 (2020: deficit £4,500). The trustees consider the state of affairs of the charity to be satisfactory.

On behalf of the Elders & Deacons

Trustee

Trustee

Date: 15th March 2022

R. J. Ward.

J. Harvey

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 2021, 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 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give 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.

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

Date: 15 March 2022

EMMANUEL CHURCH, SALISBURY**Charity number 1134317****Accounts for the year ending 31 December 2021****RECEIPTS AND PAYMENTS ACCOUNT**

Receipts	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
Voluntary	2	102,134	14,186	116,320	115,393	1,887	117,280
Other	3	1,611	14,604	16,215	1,320	13,155	14,475
<i>Total receipts</i>		<u>103,745</u>	<u>28,790</u>	<u>132,534</u>	<u>116,713</u>	<u>15,042</u>	<u>131,755</u>
Payments							
Cost of Generating Funds	4	143	-	143	97	-	97
Charitable Activities	5	90,391	3,539	93,931	126,858	4,272	131,130
Loan repayment		-	5,000	5,000	-	5,000	5,000
<i>Total payments</i>		<u>90,535</u>	<u>8,539</u>	<u>99,074</u>	<u>126,955</u>	<u>9,272</u>	<u>136,227</u>
<i>Net of receipts/(payments)</i>		13,210	20,251	33,461	(10,242)	5,770	(4,472)
Transfers between funds		-	-	-	19,900	(19,900)	-
Cash funds last year end		61,819	12,626	74,445	52,161	26,756	78,917
<i>Cash funds this year end</i>		<u>75,029</u>	<u>32,877</u>	<u>107,906</u>	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>

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

EMMANUEL CHURCH, SALISBURY**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021**

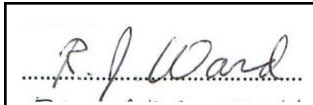
	Unrestricted Funds £	2021 Restricted Funds £	Total £	Unrestricted Funds £	2020 Restricted Funds £	2020 Total £
Cash funds						
CAF Bank	42,687	23,947	66,634	29,612	3,696	33,308
Kingdom Bank	32,342	8,930	41,272	32,207	8,930	41,137
<i>Total</i>	<u>75,029</u>	<u>32,877</u>	107,906	<u>61,819</u>	<u>12,626</u>	<u>74,445</u>
Other monetary assets						
Debtors	3,415	79	3,494	7,359	118	7,477
Assets retained for the charity's own use		Fund to which asset belongs	2021 value £			
Freehold Property		Unrestricted	1,250,000			
Liabilities		Fund to which liability relates	Amount due			
Particular Baptist Fund Loan		Restricted	25,000			

Signed by two trustees on behalf of all the trustees

Signature

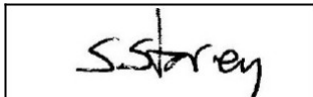
Print name

Date of approval



Richard Ward

15/03/22



Stephen Paul Storey

15/03/22

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
2. Voluntary receipts						
Offerings	26,482	-	26,482	27,049	1,627	28,676
Legacy and memorial	-	13,709	13,709	350	-	350
Gift Aided Donations	56,184	302	56,486	72,647	222	72,869
Gift Aid Tax recovered	19,468	174	19,642	15,348	38	15,385
	<u>102,134</u>	<u>14,186</u>	<u>116,320</u>	<u>115,393</u>	<u>1,887</u>	<u>117,280</u>

3. Other receipts

Crime compensation	9	-	9	330	-	330
Bank interest	134	-	134	303	130	433
Youth ministry	80	-	80	242	-	242
“Messenger”	145	-	145	60	-	60
Audio & book sales	65	-	65	384	-	384
Rent	-	14,604	14,604	-	13,025	13,025
Vehicle	500	-	500	-	-	-
Miscellaneous	677	-	677	-	-	-
	<u>1,611</u>	<u>14,604</u>	<u>16,215</u>	<u>1,320</u>	<u>13,155</u>	<u>14,475</u>

4. Costs of Generating Funds

Advertising & Publicity	143	-	143	97	-	97
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5. Charitable Activities

Employment costs (see note 7)	16,327	-	16,327	73,207	-	73,207
Other ministry	9,514	-	9,514	3,446	-	3,446
Youth work	3,939	3,075	7,013	15,195	100	15,295
Buildings	21,285	190	21,475	10,869	-	10,869
Grove House	-	168	168	-	2,572	2,572
Utilities & insurance	9,915	107	10,022	8,817	-	8,817
Conferences	-	-	-	147	-	147
Mission (note 6)	9,252	-	9,252	6,312	-	6,312
Gifts and grants	4,873	-	4,873	3,200	1,600	4,800
“Messenger”	775	-	775	1,125	-	1,125
Refreshments	-	-	-	188	-	188
Bookstall & Audio costs	950	-	950	1,267	-	1,267
Office costs	2,065	-	2,065	2,399	-	2,399
Accountancy, legal and other fees	11,394	-	11,394	626	-	626
Bank account charges	102	-	102	60	-	60
	<u>90,391</u>	<u>3,539</u>	<u>93,931</u>	<u>126,858</u>	<u>4,272</u>	<u>131,130</u>

EMMANUEL CHURCH, SALISBURY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)**

6. Mission	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
Trinitarian Bible Society	1,963	-	1,963	1428	-	1,428
International Mission to Jewish People	1,963	-	1,963	1428	-	1,428
Cyprus, Swansons	1,963	-	1,963	1428	-	1,428
Middle East Reformed Fellowship	1,963	-	1,963	1428	-	1,428
Churches in UK	600	-	600	600	-	600
Farsi	800	-	800		-	
	<u>9,252</u>	<u>-</u>	<u>9,252</u>	<u>6,312</u>	<u>-</u>	<u>6,312</u>

7. Employee information

No employee received remuneration in excess of £50,000

A total of £12,187 was paid to two trustees for two months' work as pastors of the church.

8. Cash Funds 2021	Brought forward	Receipts	Payments	Transfers	Fund balances carried forward
Unrestricted	61,819	103,745	90,535	-	75,029
Restricted					
Grove House Project	12,626	15,080	5,465	-	22,241
Youth Legacy	-	13,710	3,074	-	10,636
<i>Total Restricted</i>	<u>12,626</u>	<u>28,790</u>	<u>8,539</u>	<u>-</u>	<u>32,877</u>
<i>Total Cash Funds</i>	<u>74,445</u>	<u>132,535</u>	<u>99,074</u>		<u>107,906</u>