

EMMANUEL CHURCH, SALISBURY

FINANCIAL STATEMENTS FOR THE

YEAR ENDED 31 DECEMBER 2024

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EMMANUEL CHURCH, SALISBURY

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 December 2024.

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 J P Thackway (Minister)	Mr K Grewcock
Mr P E Thick	Mr T Wheatley
Mr N Bravery	Mr J Bristow (Treasurer)
Mr C J McDonald	Mr P R Pike
Mr N Tribe	Mr R J Ward
Mr A P Woodger (Secretary)	

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.

During 2024 the number of children in the Sunday School increased by about 10% to typically 15. The attendance at the afternoon services at the two care homes added together remained at around 21. We also praise God that, although fluctuating greatly, the average number of visitors to the monthly Seniors' Coffee Mornings increased from four to nine.

We rejoiced to hear the professions of faith by two young ladies, members of church families, who were consequently baptised and welcomed into the membership of the church.

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

Overall, despite considerable expenditure in maintaining the church's buildings, receipts exceeded payments by £14,324 (2023, £13,925). The trustees consider the state of affairs of the charity to be satisfactory. They give thanks to our God for his continuing provision.


On behalf of the Elders & Deacons

Trustee

Date: 6 May 2025


JONATHAN BRISTOW

Trustee


JOHN THACKWAY

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 2024, which are set out on pages 4 to 8.

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: 6 May 2025

EMMANUEL CHURCH, SALISBURY

Charity number 1134317

Accounts for the year ending 31 December 2024

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Receipts							
Voluntary	2	135,499	11,750	147,249	116,905	700	117,605
Other	3	41,681	-	41,681	33,168	-	33,168
<i>Total receipts</i>		<u>177,180</u>	<u>11,750</u>	<u>188,930</u>	<u>150,073</u>	<u>700</u>	<u>150,773</u>
Payments							
Charitable Activities	4	156,218	13,388	169,606	129,367	2,481	131,847
Loan repayment		5,000	-	5,000	5,000.00	-	5,000
<i>Total payments</i>		<u>161,218</u>	<u>13,388</u>	<u>174,606</u>	<u>134,367</u>	<u>2,481</u>	<u>136,847</u>
<i>Net of receipts/(payments)</i>		15,963	- 1,638	14,324	15,706	- 1,781	13,925
Transfers between funds		-	-	-	-	-	-
Cash funds last year end		87,999	7,245	95,243	72,293	9,025	81,318
<i>Cash funds this year end</i>		<u>103,962</u>	<u>5,606</u>	<u>109,568</u>	<u>87,999</u>	<u>7,245</u>	<u>95,243</u>



The notes on pages 6 to 8 form part of these financial statements.

EMMANUEL CHURCH, SALISBURY

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2024

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Cash funds						
CAF Bank	-	-	-	-	-	-
Kingdom Bank	50,274	3,000	53,274	48,945	3,000	51,945
Co-Operative Bank	53,687	2,606	56,293	39,054	4,245	43,298
Total	103,961	5,606	109,567	87,999	7,245	95,243
Other monetary assets						
Debtors	13,692		13,692	5,441	-	5,441
Assets retained for the charity's own use		Fund to which asset belongs	2024 value £			
Freehold Property		Unrestricted	1,250,000			
Minibuses		Unrestricted	12,042			
Liabilities		Fund to which liability relates	Amount due			
Particular Baptist Fund Loan		Unrestricted	10,000			
Creditors due within one month		Unrestricted	-			

Signed by two trustees on behalf of all the trustees

Signature	Print name	Date of approval
	JONATHAN BRISTOW	6 May 2025
	JOHN THACKWAY	6 May 2025

EMMANUEL CHURCH, SALISBURY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", except that, as a charity with gross income of less than £250,000, the accounts have been prepared on a receipts and payments basis.

(b) Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Incoming Resources

Voluntary receipts represent cash received during the year, including tax repayments received. Other receipts comprise income from various activities such as the youth ministry and book sales, and also rental income and bank interest.

(d) Resources Expended

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including support and governance costs.

(f) Tangible Fixed Assets and Depreciation

The Chapel building is a historic asset. No valuation statement is included in the accounts as significant costs are involved in obtaining such a valuation, which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets. The figure shown on the statement of assets and liabilities is the insurance valuation.

Other assets costing over £1,000 are listed in the statement of assets and liabilities at their cost less accumulated depreciation which is charged at 25% on a reducing balance basis.

EMMANUEL CHURCH, SALISBURY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
2. Voluntary receipts						
Offerings	42,778	11,750	54,528	31,570	700	32,270
Gift Aided Donations	82,468	-	82,468	70,753	-	70,753
Gift Aid Tax recovered	10,253	-	10,253	14,582	-	14,582
	<u>135,499</u>	<u>11,750</u>	<u>147,249</u>	<u>116,905</u>	<u>700</u>	<u>117,605</u>
3. Other receipts						
Bank interest	1,329	-	1,329	1,191	-	1,191
Youth ministry	165	-	165	615	-	615
"Messenger"	64	-	64	225	-	225
Audio & book sales	40	-	-	-	-	-
Conference	325	-	325	908	-	908
Rent	39,659	-	39,659	29,792	-	29,792
Miscellaneous	99	-	99	437	-	437
	<u>41,681</u>	<u>-</u>	<u>41,681</u>	<u>33,168</u>	<u>-</u>	<u>33,168</u>
4. Charitable Activities						
Employment costs (see note 6)	59,569	-	59,569	54,361	-	54,361
Other ministry	3,962	-	3,962	3,016	-	3,016
Youth work	4,969	1,638	6,607	5,553	1,781	7,333
Buildings & Equipment	57,417	-	57,417	33,973	-	33,973
Utilities & insurance	10,391	-	10,391	11,531	-	11,531
Mission (note 5)	10,538	-	10,538	13,630	-	13,630
Gifts and grants (note 8)	103	11,750	11,853	550	700	1,250
Conference	2,897	-	2,897	825	-	825
"Messenger"	599	-	599	697	-	697
Website	374	-	374	92	-	92
Refreshments	1,036	-	1,036	665	-	665
Bookstall & Audio costs	1,805	-	1,805	1,334	-	1,334
Office costs	1,141	-	1,141	1,832	-	1,832
Subscriptions	542	-	542	425	-	425
Software costs	379	-	379	358	-	358
Independent Examination	495	-	495	495	-	495
Bank account charges	-	-	-	30	-	30
	<u>156,218</u>	<u>13,388</u>	<u>169,606</u>	<u>129,367</u>	<u>2,481</u>	<u>131,847</u>

EMMANUEL CHURCH, SALISBURY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)**

5. Mission	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Trinitarian Bible Society	2,020	-	2,020	2,790	-	2,790
International Mission to Jewish People	2,020	-	2,020	2,780	-	2,780
Cyprus, Swansons	2,020	-	2,020	2,780	-	2,780
Middle East Reformed Fellowship	2,020	-	2,020	2,780	-	2,780
FAME	558	-	558	-	-	-
FGEA	1,000	-	1,000	-	-	-
Turkey earthquake	-	-	-	1,000	-	1,000
Churches in UK	500	-	500	900	-	900
Farsi	400	-	400	600	-	600
	10,538	-	10,538	13,630	-	13,630

6. Employment costs

Gross salaries	37,418	-	37,418	32,466	-	32,466
Employers NIC	-	-	-	-	-	-
Pension costs	315	-	315	405	-	405
Pastor's expenses	1,528	-	1,528	1,167	-	1,167
Manse rent	18,000	-	18,000	18,000	-	18,000
Manse council tax	2,308	-	2,308	2,323	-	2,323
	59,569	-	59,569	54,361	-	54,361

No employee received remuneration in excess of £60,000.

£30,708 was paid to a trustee for his work as pastor of the church. [£28,336 in 2023.]

7. Cash Funds 2024	Brought forward	Receipts	Payments	Transfers	Fund balances carried forward
Unrestricted	87,999	177,180	161,218	-	103,961
Restricted:					
Donations to be forwarded	-	11,750	11,750	-	-
Youth Legacy	7,244	-	1,638	-	5,606
<i>Total Cash Funds</i>	95,243	188,930	174,606	-	109,567

8. Gifts

Several church members desired to make anonymous gifts to one of the trustees, to help him move into a house suitable for his family. The gifts transferred to him through the forwarding fund totalled £10,450.