

EMMANUEL CHURCH MARLBOROUGH

England & Wales · Charity number 1162884

Details

Status Registered

Legal form CIO

Registered 2015-07-28

Register [View on the Charity Commission register](#)

Contact

Address Emmanuel Church
New Road
Marlborough
Wiltshire
SN8 1AH

Phone 07894 48146

Email office@emmanuelmarlborough.org

Website www.emmanuelmarlborough.org

Activities

Objects: 3.1. THE PURPOSE HAS BEEN EXPRESSED AS FOLLOWS WITHIN THE CONSTITUTION:
3.1.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH AND FIEC STATEMENTS PRIMARILY BUT NOT EXCLUSIVELY WITHIN MARLBOROUGH AND THE SURROUNDING NEIGHBOURHOOD; 3.1.2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES FURTHER ESTABLISHMENT, GROWTH AND MAINTENANCE OF A CONGREGATION OF CHRISTIANS WHO THEMSELVES ARE COMMITTED TO THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH AND FIEC STATEMENTS." FOR FURTHER EXPLANATION FOR THE INCLUSION OF THE SECOND CHARITABLE OBJECT PLEASE SEE THE SPECIAL CIRCUMSTANCES BOX.

Activities: Weekly public Sunday services with children's activities, various midweek meetings and other ad hoc specific events. All public Sunday services and most meetings, activities and events are free of charge although for some a donation / fee is requested to cover costs.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Wiltshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-08-31 | £215,951 | £121,806 | - | - |
| 2024-08-31 | £143,728 | £116,041 | - | - |
| 2023-08-31 | £510,022 | £124,306 | £580,102 | 5 |
| 2022-08-31 | £139,343 | £213,310 | - | - |
| 2021-08-31 | £74,917 | £64,765 | - | - |
| 2020-08-31 | £86,844 | £72,743 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|-------|------------|
| REUBEN MANN | Chair | 2015-07-28 |
| Bruce Alan Evans | | 2017-12-12 |
| Caroline Joy Iliffe | | 2022-02-03 |
| Graham Hilton | | 2018-09-30 |
| Michael Stephen Prest | | 2018-09-30 |
| Peter Keighley | | 2017-12-12 |
| Robert John Cawton Jones | | 2026-02-05 |

EMMANUEL CHURCH MARLBOROUGH

England & Wales - Charity number 1162884

Accounts



Registered charity number 1162884

Emmanuel Church Marlborough

Trustees' Annual Report for year ending 31 August 2025

Reference and administration details

Charity name EMMANUEL CHURCH MARLBOROUGH

Registered Charity No. 1162884

Charity's principal address Emmanuel Church, New Road, Marlborough, SN8 1AH

Names of the charity trustees who manage the charity

| <u>Trustee name</u> | <u>Office</u> | <u>Dates acted if not for the whole year</u> |
|---------------------|---------------|--|
| Mr Reuben Mann | Chairman | |
| Mr Bruce Evans | | |
| Mr Graham Hilton | | |
| Mr Michael Prest | | |
| Mr Peter Keighley | Treasurer | |
| Mrs Caroline Iliffe | Secretary | |

Structure, governance and management

Governing Document

Emmanuel Church Marlborough ('the Church') is constituted as a Charitable Incorporated Organisation registered with the Charity Commission in July 2015 under charity number 1162884. It is governed by a constitution document adopted on 28 July 2015 and modified on 11 November 2017. The constitution document was modified as planned from the outset to establish the Church as a local church, with its own leadership, responsible to its own membership. This was at the initiative of the first Trustees, for reasons both of practical sustainability and Biblical principle. The constitution was updated again on the 6 June 2024.

The trustees are those who are appointed to the offices of Elder (including Pastor), Church Secretary and Treasurer in accordance with the Church Handbook.

Induction and training of trustees

Whenever a new trustee is appointed they shall be provided with a copy of:

- a) The latest annual report and accounts of the Church;
- b) The Constitution
- c) Any other documentation relevant to the Church

Organisational Structure

During this period the charity trustees have been responsible for the general control and management of the charity. They have met formally three times, which is in excess of the requirement to meet at least twice in each 12 month period specified in the Constitution.

The trustees include Reuben Mann who is one of four elders who are responsible for spiritual oversight of the fellowship in accordance with the Constitution. Reuben Mann serves as full-time pastor of the fellowship. The other elders are Bruce Evans, Graham Hilton and Michael Prest.

Emmanuel Church Marlborough

Organisational Structure (continued)

There are two other Trustees who have practical responsibilities, Peter Keighley as Treasurer, and Caroline Iliffe as Secretary. In addition, Phil Leach is responsible for the building maintenance and renovation. He is not a Trustee, but was appointed as Deacon for Property at a members' meeting on 2 November 2023.

Consideration of Risks

Three main areas of risk have been identified, and the procedures put in place to mitigate these are as follows.

- 1) The charity closely monitors and manages its finances to ensure that funds are available for ongoing support of its objectives.
- 2) Appropriate insurance is in place to protect the charity from unexpected events.
- 3) DBS checks and periodic safeguarding training are undertaken for all those who work with children or other vulnerable groups as part of the church's activities to avoid safe-guarding issues arising.

Objectives and Activities

Aims

The Aims 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 primarily, but not exclusively, within Marlborough and the surrounding neighbourhood; and
- (2) such other charitable purposes, as shall in the opinion of the members of the Church put into practice the Christian faith in accordance with the Basis of Faith, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements.

Strategies

In support of our Aims, our strategies are:

- (1) To reach out to people in Marlborough & the wider region with the good news of Jesus, enabling anyone to learn more about the Christian faith as taught in the Bible;
- (2) To build up the fellowship through Bible teaching in the context of prayerful mutual care so that we are equipped for active gracious involvement in the wider community, praying for opportunities to speak of Christ;
- (3) To support the spread of this good news globally.

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

Emmanuel Church Marlborough

Activities and Achievements

Our activities are free of charge and open to all (unless stated otherwise). These have included:

Sunday services

We hold a church service every Sunday afternoon and a morning service once a month. Our church services have been attended regularly by people from Marlborough and the wider community up to a 10 mile radius. The number of people attending has fluctuated between about 80 and 110 depending on the time of year. These include both Christians and non-Christians who enjoy the friendship and support of the church community. Our services are publicly advertised. Visitors often remark how welcoming the church is.

Our services are in person at Emmanuel Church on New Road in Marlborough. We also livestream our services for those who are unable to attend in person.

Sunday School & Youth Group

Our church services normally include a crèche and two Sunday School groups for children up to the top of primary school. These are well staffed by volunteers and well attended as young families normally form a high proportion of people attending.

After our church service, once a fortnight, we run friendly Bible study groups for young people in Key Stages 3 and 4.

Services for the Elderly

Once a month a small group from the church goes to Savernake View Care Home to hold a morning service for those in the home who are unable to come out to a service at church. We also have a simple bible study in the home on a fortnightly basis on a Wednesday afternoon.

Children's groups and events

During the week we run a number of children's and youth groups:

Little Friends, meets weekly on Thursday mornings for any parents and carers wishing to bring their toddlers to a session of play, singing and a short Bible story.

Sparklers, is a monthly children's club on Monday afternoons for any children in Key Stage 1, with games, snacks and a Bible story.

Explorers, meets weekly on Friday evenings for children in Key Stage 2, with games and a short Bible talk. There is a 50p charge for snacks.

Friday Nights, is a weekly youth club on Friday evenings for young people in secondary school, with a range of social indoor and outdoor activities and a short Bible talk.

We ran a three-day long Holiday Club for primary age children in August 2025. This event included games, craft, food and age-appropriate teaching from the Bible. We requested a donation of £10 in total per family for the Holiday Club towards costs. The Holiday Club was heavily publicised and well attended with many children from the wider community.

Emmanuel Church Marlborough

Home groups

We have three evening mid-week meetings in homes, one in Marlborough, one in Pewsey and one in Ogbourne St George. These groups meet weekly to build friendship, to pray for one another and to study the Bible together. Once a month the groups meet centrally together to focus on prayer and planning.

Ladies' Bible Study

We have a ladies' Bible study which meets fortnightly in a home on Friday mornings. This is an opportunity to pray for one another, to study the Bible and to encourage one another as Christian women.

Men's and Women's Socials

We have held a number of social meals, some for women and some for men, in homes, in restaurants and in the church building. These have been a chance to build friendship within the church and to invite others who have shown an interest in coming to our church. On each occasion there is a short Bible talk or personal Christian testimony.

Events for those exploring faith

An evening talk and discussion was organised in November 2024 on the theme of Science and God exploring how science provides compelling evidence for God. This was publicised in the local community and was attended by many guests.

In early 2025 we ran a Hope Explored course over 3 evenings for those wanting to know more about the Christian faith.

We also ran an informal course over 8 evenings to discover God's plan in the Bible and how we can fit into it. It was designed for those exploring Christianity for the first time and those who wanted to deepen their understanding.

Christmas Events

We held a number of different initiatives to celebrate Christmas and to share the Christmas message with the wider community.

At the end of November we had an evening of carol singing in Waitrose during the 'turning on of the lights' on the High Street. On the same evening a number of our church members were also involved in a nativity play on the High street, joint with other local churches.

In December a wreath making event was held at the church including a short talk on the reason for Christmas. It was publicised in the local community and was attended by about 50 people.

Closer to Christmas we had a family Christmas trail around Marlborough town to walk through the Christmas story with carols and a treasure hunt, ending at Emmanuel Church for refreshments and children's crafts.

We also had an evening of informal carol singing and a joyful Christmas message at a pub in Marlborough.

At the church we had an all age carol service, a more traditional Carols by Candlelight service and finally on Christmas day we had a short morning service.

Emmanuel Church Marlborough

Church Weekend

In February 2025, we gathered as a church family for a whole weekend of teaching and fellowship. We spent the Saturday at Freshbrook Church in Swindon and the Sunday at our own church building. Our guest speaker was Andrew Hutchinson, while our staff and volunteers ran a children's programme. Costs were covered by donations from those who attended.

Easter services

On Good Friday we held a church service with a bring-and-share lunch afterwards. On Easter day we had an Easter Family Trail telling the story of Easter with a treasure hunt around Marlborough finishing at Emmanuel church for a short service. We also held an Easter service in the church building at our usual time in the afternoon.

Pastoral care

Our four elders, including our full-time pastor, oversee our spiritual care of the fellowship and of others with whom we're associated. This includes regular pastoral visits and mentoring where the opportunity is given for personal Bible study and prayer. Our deacons, Caroline Iliffe and Peter Keighley, also have responsibility for oversight of practical care within the fellowship.

Ministry Staff

In addition to having a full-time Pastor, the church has a part-time Administrator and a Children's & Youth Worker. In mid 2024 our Children's & Youth Worker left at the end of his contract and we recruited a new person into the role, Ruth Smith, who started in September 2024. She received a full induction and has passed her probation period. All staff have annual appraisals and salary reviews.

Other community involvement

We encourage our fellowship to be active in contributing to the life of the wider community. For example, several members volunteer in local schools by taking assemblies and running Christian groups, others are school governors and trustees of local pre-schools. One is a trustee of a local bookshop, yet others volunteer with all sorts of charities.

We are pleased to accommodate an active Trussell Trust food bank in our church building, for which we make no charge.

An Alcoholics Anonymous group rent the hall for their weekly meetings which are led by a number of people who also attend the church.

Contribution by the fellowship

While the church does employ a Pastor it would not be possible to accomplish all of this without the hard work and service of all the fellowship who give so much time and effort voluntarily in support of our Aims.

Financial review

Reserves

The trustees have reviewed the reserves of the charity. Our unrestricted net current assets as at 31 August 2025 are approximately sufficient to cover 7 months' of operating costs of the church, excluding further giving.

Principal sources of funds

The charity's main sources of income have been:

- Donations from regular attendees
- Grants from Christian trusts.

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in a current account and two deposit accounts.

The church purchased, in August 2022, an apartment in Marlborough initially to house our Children's & Youth Worker and now housing our Assistant Pastor since September 2025. To help achieve this, we took a mortgage for £85,000 which has been paid off monthly to date. During the year the property was commercially let whilst not required for church staff.

Having purchased Christchurch Methodist Church in January 2023, we continue to pay off a personal loan from an individual in the church over 10 years at an interest rate of 2.3%. We have been conducting a significant refurbishment of the church building since purchasing it, funded partly by the church members and partly by several Trusts.

Future plans

We intend to continue to pursue our aims and objectives through activities similar to and in addition to those we have already been doing, as funds allow.

Declaration

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

Signed on behalf of the charity's trustees by:



Reuben Mann

Chairman

13 May 2026



Caroline Iliffe

Secretary

13 May 2026

Independent examiner's report to the trustees of Emmanuel Church Marlborough

I report to the trustees on my examination of the accounts of Emmanuel Church Marlborough for the year ended 31 August 2025, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of Emmanuel Church Marlborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of Emmanuel Church Marlborough'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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Emmanuel Church Marlborough as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The logo for Heather Locke, featuring the name 'HLocke' in a blue, cursive script font.

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

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

13 May 2026



| | | | | |
|--------------------------------|------------|----|---------------------|------------|
| Emmanuel Church Marlborough | | | Charity No (if any) | 1162884 |
| Annual accounts for the period | | | | |
| Period start date | 01/09/2024 | To | Period end date | 31/08/2025 |



Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 119,136 | 72,955 | - | 192,091 | 139,769 |
| Charitable activities | S02 | 5,753 | - | - | 5,753 | 3,300 |
| Other trading activities | S03 | 12,215 | - | - | 12,215 | - |
| Investments | S04 | 5,042 | - | - | 5,042 | 174 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | 850 | - | 850 | 485 |
| Total | S07 | 142,146 | 73,805 | - | 215,951 | 143,728 |
| Resources expended (Note 4) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 107,739 | 863 | - | 108,602 | 109,008 |
| Separate material item of expense | S10 | - | - | - | - | 312 |
| Other | S11 | 12,354 | 850 | - | 13,204 | 6,721 |
| Total | S12 | 120,093 | 1,713 | - | 121,806 | 116,041 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| Net gains/(losses) on investments | S13 | 22,053 | 72,092 | - | 94,145 | 27,687 |
| Net income/(expenditure) | S14 | - | - | - | - | - |
| Extraordinary items | S15 | 22,053 | 72,092 | - | 94,145 | 27,687 |
| Transfers between funds | S16 | - | - | - | - | - |
| | S17 | 60,662 | (60,662) | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 82,715 | 11,430 | - | 94,145 | 27,687 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 579,765 | 28,023 | - | 607,788 | 580,101 |
| Total funds carried forward | S22 | 662,479 | 39,453 | - | 701,932 | 607,788 |

Section B Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-----------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Tangible assets | (Note 9) | B02 | 710,536 | - | - | 710,536 | 660,675 |
| Total fixed assets | | B05 | 710,536 | - | - | 710,536 | 660,675 |
| Current assets | | | | | | | |
| Debtors | (Note 10) | B07 | 39,079 | 10,708 | - | 49,787 | 90,589 |
| Cash at bank and in hand | (Note 14) | B09 | 58,904 | 31,479 | - | 90,383 | 42,612 |
| Total current assets | | B10 | 97,983 | 42,187 | - | 140,170 | 133,201 |
| Creditors: amounts falling due within one year | (Note 11) | B11 | 12,127 | 2,734 | - | 14,861 | 42,610 |
| Net current assets/(liabilities) | | B12 | 85,856 | 39,453 | - | 125,309 | 90,591 |
| Total assets less current liabilities | | B13 | 796,392 | 39,453 | - | 835,845 | 751,266 |
| Creditors: amounts falling due after one year | (Note 11) | B14 | 133,913 | - | - | 133,913 | 143,478 |
| Provisions for liabilities | (Note 12) | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 662,479 | 39,453 | - | 701,932 | 607,788 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 16) | B17 | | | - | - | - |
| Restricted income funds | (Note 16) | B18 | | 39,453 | | 39,453 | 28,023 |
| Unrestricted funds | | B19 | 662,479 | | | 662,479 | 579,765 |
| Total funds | | B21 | 662,479 | 39,453 | - | 701,932 | 607,788 |

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

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|----------------|--------------------------------|
|  | REUBEN MANN | 13/05/2026 |
|  | PETER KEIGHLEY | 13/05/2026 |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*

| |
|---|
| ✓ |
|---|

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

| |
|--|
| |
|--|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

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

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Note 1 Basis of preparation (cont)

1.3 Change of accounting policy

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

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

Please disclose:

| | |
|---|-----|
| <i>(i) the nature of the change in accounting policy;</i> | N/A |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <i>(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.</i> | N/A |

1.4 Changes to accounting estimates

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

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

Please disclose:

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

Note 1 **Basis of preparation** (cont)**1.5 Material prior year errors**

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

Yes*

* -Tick as appropriate

No*

Please disclose:

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

Note 2 **Accounting policies**
2.1 INCOME

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

| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
|--|--|--|-----|----|-----|---|---|---|
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Offsetting | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Legacies | <p>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).</p> <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | | ✓ | |
| Yes | No | N/a | | | | | | |
| | ✓ | | | | | | | |
| Tax reclaims on donations and gifts | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| Donated goods | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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'.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |

Note 2 Accounting policies (cont)
2.1 INCOME (cont)

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note 2 Accounting policies (cont)

2.2 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. | Yes | No | N/a |
| | | ✓ | | |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| | 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | ✓ | | |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | ✓ | | |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | | ✓ | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | ✓ | | |
| 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 | Yes | No | N/a |
| | | | | ✓ |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes | No | N/a |
| | | ✓ | | |

Note 2

Accounting policies (cont)

2.3 ASSETS

Tangible fixed assets for use by charity

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

£50

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

The depreciation rates and methods used are disclosed in note 9.

Intangible fixed assets

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Heritage assets

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Stocks and work in progress

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Debtors

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

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

Current asset investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

| | |
|--|--|
| | |
|--|--|

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|--|--|---------------|--------------|----------------|----------------|------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 97,967 | 20,955 | - | 118,922 | 109,835 |
| | Gift Aid | 21,169 | 5,000 | - | 26,169 | 23,184 |
| | Legacies | - | - | - | - | - |
| | General grants provided by other charities | - | 47,000 | - | 47,000 | 6,750 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 119,136 | 72,955 | - | 192,091 | 139,769 | |
| Charitable activities: | Fees for Ancillary activities | 3,742 | - | - | 3,742 | 1,538 |
| | Fees for church weekend away | 2,011 | - | - | 2,011 | 1,762 |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 5,753 | - | - | 5,753 | 3,300 | |
| Other trading activities: | Rental of church flat whilst temporarily vacant | 12,000 | - | - | 12,000 | - |
| | Hire of church premises | 215 | - | - | 215 | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 12,215 | - | - | 12,215 | - | |
| Income from investments: | Interest income | 5,042 | - | - | 5,042 | 174 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 5,042 | - | - | 5,042 | 174 | |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | 850 | - | 850 | 485 |
| Total | - | 850 | - | 850 | 485 | |
| TOTAL INCOME | 142,146 | 73,805 | - | 215,951 | 143,728 | |

Other information:

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

a) £22,830 of Donations and Gifts from Individuals together with associated Gift Aid of £4,490 as well as £4,750 of Grants provided by other charities were restricted. These amounts related to specific gifts and grants towards the cost of employing a Youth and Children's Worker and specific gifts towards the cost of refurbishing and fitting out the church building.
b) £485 of other income was restricted as this related to specific donations that were passed onto other organisations or individuals.

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

N/A

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

N/A

Note 4

Analysis of expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | |
| Expenditure on raising funds: | | | | | |
| Incurring seeking donations | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - |
| Database development costs | - | - | - | - | - |
| Other trading activities | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Staff Costs | 74,957 | - | - | 74,957 | 75,848 |
| Other Running Costs | 20,805 | 863 | - | 21,668 | 20,036 |
| Grants Paid | 4,084 | - | - | 4,084 | 4,382 |
| Mortgage & Loan Interest | 7,894 | - | - | 7,894 | 8,742 |
| Total expenditure on charitable activities | 107,739 | 863 | - | 108,602 | 109,008 |
| Separate material item of expense | | | | | |
| Fees to purchase church building | - | - | - | - | 312 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | - | - | - | 312 |
| Other | | | | | |
| Depreciation | 10,800 | - | - | 10,800 | 4,740 |
| Costs for church weekend away | 1,553 | - | - | 1,553 | 1,496 |
| Donations passed onto other organisations | - | - | - | - | - |
| Donations passed onto individuals | - | 850 | - | 850 | 485 |
| | - | - | - | - | - |
| Total other expenditure | 12,354 | 850 | - | 13,204 | 6,721 |
| TOTAL EXPENDITURE | 120,093 | 1,713 | - | 121,806 | 116,041 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | | £ | £ | £ | £ | £ |
| Activity 1 | Evangelical Church | 104,518 | 4,084 | - | 108,602 | 109,008 |
| Activity 2 | | | | | | |
| Other | | | | | | |
| Total | | 104,518 | 4,084 | - | 108,602 | 109,008 |

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

£104,627 on activities undertaken directly (including £7,071 mortgage interest on church flat and £1,671 interest on a loan from a church member) and £4,382 grant funding of other organisations' activities.

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

A further £312 of legal and similar costs were incurred in the prior year in relation to the purchase of the church premises in January 2023. This was in addition to the £7,665 already incurred in the year ended 31 August 2023.

Note 5 Details of certain items of expenditure**5.1 Fees for examination of the accounts**

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

| | This year £ | Last year £ |
|---|------------------------|------------------------|
| Independent examiner's fees (excluding irrecoverable VAT) | 500 | 500 |
| Assurance services other than audit or independent examination | 0 | 0 |
| Tax advisory fees | 0 | 0 |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner (excluding irrecoverable VAT) | 350 | 350 |

Note 6 **Paid employees**

Please complete this note if the charity has any employees.

6.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 65,794 | 64,901 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | 6,253 | 6,517 |
| Other employee benefits | - | - |
| Total staff costs | 72,047 | 71,417 |

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

N/A

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

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

TRUE

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

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

See notes 17 and 18

6.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | 4 | 4 |
| Governance | - | - |
| Other | - | - |
| Total | 4 | 4 |

Note 6 **Paid employees (cont)****6.3 Ex-gratia payments to employees and others (excluding trustees)***Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

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

N/A

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

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

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

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

| | |
|---|---|
| Amount of contributions recognised in the SOFA as an expense | £6,345 |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | <p>All amounts are included in the sole core charitable activity undertaken.</p> <p>In the prior year pensions for the Youth and Children's worker, who was partly funded by specific gifts, were initially deducted from restricted funds and then, once restricted funds had been exhausted, the balance was allocated to unrestricted funds by way of a reserves transfer (see note 16).</p> <p>All other pension costs are allocated to unrestricted funds.</p> |

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

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

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

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

Note 8 Grantmaking

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

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

| Analysis | Grants to institutions | Grants to individuals | Support costs | Total |
|--|------------------------|-----------------------|---------------|--------------|
| | | | £ | £ |
| Grants to support mission activities | 3,872 | 35 | - | 3,907 |
| Ad hoc support to vulnerable individuals | - | 177 | - | 177 |
| Total | 3,872 | 212 | - | 4,084 |

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

8.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

Please provide details of charity's URL.

No

Provide details below

| Names of institution | Purpose | Total amount of grants paid £ |
|---|------------------------|-------------------------------|
| Grace Baptist Mission | Donations to Fund Work | 3,572 |
| Central Eurasian Partners | Donations to Fund Work | 300 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total grants to institutions in reporting period | | 3,872 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 3,872 |

Note 9 Tangible fixed assets

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

9.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | 625,000 | - | - | 44,851 | 669,851 |
| Additions | - | - | - | 60,662 | 60,662 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 625,000 | - | - | 105,513 | 730,513 |

9.2 Depreciation and impairments

| | | | | | | |
|----------------|-----------------------------|--|--|-----------|--|---|
| **Basis | Not depreciated (see below) | | | SL | | Straight Line ("SL") or Reducing Balance ("RB") |
| ** Rate | N/A | | | See below | | |

| | | | | | |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 9,176 | 9,176 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 10,800 | 10,800 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | 19,977 | 19,977 |

9.3 Net book value

| | | | | | |
|---|---------|---|---|--------|---------|
| Net book value at the beginning of the year | 625,000 | - | - | 35,675 | 660,675 |
| Net book value at the end of the year | 625,000 | - | - | 85,536 | 710,536 |

Depreciation Policies

Freehold land and buildings are not depreciated as they are subject to an ongoing programme of repair and maintenance with the aim of keeping them in good condition, and thus maintaining their value. Given the estimated residual value of the buildings and their anticipated lives, a depreciation charge would be immaterial to these financial statements. The carrying value has been considered and no provision for impairment is considered necessary.

Fixtures, Fittings and Equipment are depreciated on a straight line basis over the following lives:

- Church Fixtures and Fittings 10 years
- Church PA & Livestream Equipment 5 years
- Other IT Equipment including Computers 3 years
- Other Moveable Equipment 5 years

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

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

Note 9 **Tangible fixed assets (cont)**

9.4 Impairment

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

| |
|-----|
| N/A |
|-----|

9.5 Revaluation

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

the effective date of the revaluation

| |
|-----|
| N/A |
|-----|

the name of independent valuer, if applicable

| |
|-----|
| N/A |
|-----|

the methods applied and significant assumptions

| |
|-----|
| N/A |
|-----|

the carrying amount that would have been recognised had the assets been carried under the cost model.

| |
|-----|
| N/A |
|-----|

9.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

| |
|-----|
| Nil |
|-----|

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

| |
|--------|
| £3,391 |
|--------|

(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.

| |
|---|
| Book value of the church flat of £170,000 is security for the associated mortgage and the book value of the church premises of £455,000 is security for an £80,000 loan facility provided by a church member. |
|---|

Note 10 **Debtors and prepayments**

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

10.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|------------------------|------------------------|
| | - | - |
| | 49,787 | 90,589 |
| | - | - |
| Total | 49,787 | 90,589 |

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

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

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|------------------------|------------------------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Note 11 Creditors and accruals

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

11.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | 25 | - | - |
| Bank loans and overdrafts | 1,638 | 1,092 | 80,399 | 82,327 |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 4,960 | 27,431 | - | - |
| Taxation and social security | - | 367 | - | - |
| Other creditors | 8,263 | 13,696 | 53,514 | 61,151 |
| Total | 14,861 | 42,610 | 133,913 | 143,478 |

11.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

In the year ended 31 August 2023, £40,000 was received from church members in the form of interest free loans to assist with the purchase of the church building in January 2023. These were initially recorded as Other creditors. During both the current and the prior year £20,000 of these loans were waived and converted to gifts which have been recognised within 'Donations and legacies' in the SOFA. As a result no outstanding interest free loan amounts now remain.

Movement in deferred income account

| | This year £ | Last year £ |
|--|----------------|----------------|
| Balance at the start of the reporting period | 20,000 | 20,000 |
| Amounts added in current period | - | 20,000 |
| Amounts released to income from previous periods | (20,000) | (20,000) |
| Balance at the end of the reporting period | - | 20,000 |

Note 12 Provisions for liabilities and charges

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

12.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- 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.

| |
|-----|
| N/A |
| N/A |
| N/A |

12.2 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

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

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

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

13.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Financial Instruments include:
 - A £85,000 commercial mortgage payable in fixed instalments, the term of which expires in July 2047. The interest rate, which is 3.2% over base rate, was 4.5% at the point that the facility was drawn down in August 2022. During the current year the interest rate on the mortgage has steadily fallen from its peak of 8.45% at August 2024 down to 7.45%. The interest rate has continued to fall subsequent to the year end and is currently 6.95%.

- An £80,000 fixed interest term loan from a church member payable in instalments over 10 years. The interest rate on the loan is 2.3%.

Other financial instruments comprise:

- Short term debtors due from HMRC for Gift Aid
- Cash held at the bank in current or deposit accounts

13.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

The £80,000 fixed interest term loan is secured on the church building and the commercial mortgage is secured on the church flat (see note 9).

Note 14 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| 90,383 | 42,612 |
| - | - |
| 90,383 | 42,612 |

Note 15 Fair value of assets and liabilities

15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

For debtors from HMRC credit risk is considered negligible.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.

15.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 16 Charity funds

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|-----------------------------|----------------------|---|------------------------------------|----------------|------------------|----------------|-----------------------|------------------------------------|
| Church Refurbishment | R | For church building refurbishment and fit out | 28,023 | 72,955 | (863) | (60,662) | - | 39,453 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | - | - | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 225 | - | - | - | - | 225 |
| Other Gifts - Specific | R | Gifts to pass onto other individuals | - | 850 | (850) | - | - | - |
| General | U | All other expenditure | 579,540 | 142,146 | (120,093) | 60,662 | - | 662,254 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 607,788 | 215,951 | (121,806) | - | - | 701,932 |

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

Note 16 **Charity funds (cont)**

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|-----------------------------|---|--|---------------------|--------------------------|------------------------|-------------------------------|--|
| Youth and Children's Worker / Ministry Trainee | R | For expenditure on specific staff roles | - | 2,808 | (23,158) | 20,350 | - | - |
| Church Building | R | For purchase of a church building | - | - | (312) | 312.00 | - | - |
| Church Refurbishment | R | For church building refurbishment and fit out | 21,783 | 29,263 | - | (23,022) | - | 28,023 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | - | - | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 140 | 85 | - | - | - | 225 |
| Other Gifts - Specific | R | Gifts to pass onto other individuals | - | 485 | (485) | - | - | - |
| General | U | All other expenditure | 558,179 | 111,088 | 92,087 | 2,360 | - | 579,540 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 580,101 | 143,728 | (116,041) | - | - | 607,788 |

Note 16

Charity funds (cont)

16.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|--------|
| Between unrestricted and restricted funds | <p>Transfers from restricted to unrestricted funds represent where income restricted in its use has been used to purchase tangible assets.</p> <p>- The £60,662 transfer in the current year relates to fixtures, fittings and equipment purchased together with refurbishment work undertaken to date on the church building. The equivalent transfer in the prior year was £22,710.</p> <p>Transfers from unrestricted to restricted funds represent the excess spending over and above the remaining balance on the relevant restricted fund.</p> <p>- There were no such transfers in current year however in the prior year there was a transfer of £20,350 which related to excess spending on the Youth and Childrens Worker over and above gifts and grants received.</p> | |
| Between endowment and restricted funds | N/A | |
| Between endowment and unrestricted funds | N/A | |
| | | |

16.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|--|--|--------|
| Missionary Giving (Missionary Gifts - General fund) | This is to be used for ad-hoc missionary giving and represents a combination of unspent amounts designated for missionary giving together with general gifts from church members towards mission and / or local needs. | £225 |
| | | |
| | | |
| | | |
| | | |

Note 17 Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

17.3 Transaction(s) with related parties

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

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

FALSE (see note 18)

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

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

N/A

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

N/A

Note 18**Additional Disclosures**

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

Related party transactions (Note 17)

Up until 3 July 2025, Reuben Mann, who is a trustee, received payments for his services as pastor to the church and the work that his wife undertook enabling and supporting his ministry. From 4 July 2025, Reuben Mann was employed as pastor to the church and received a contractual salary. The total of all of these payments, none of which are in relation to Reuben's role as trustee, amounted to £41,978 in the year (£39,416 for the prior year).

The charity also contributed £4,973 (£3,787 for the prior year) towards a pension for him which included £857 of underpayments of pension contributions from previous years.

An additional £336 of pension contributions is due to be paid in 2025/26 and has been included in liabilities. This relates to a £84 underpayment from the current year and £252 from prior years.

Reuben was also paid mileage expenses at 45p per mile amounting to £548 (£503 for the prior year).

The remaining £614 of his expenses in the current year includes reimbursement for his attendance at various conferences and the purchase of books. The equivalent amounts in the prior year amounted to £1,189.

Trustee Caroline Iliffe's sister is a beneficiary of the grants paid to by the church to Grace Baptist Mission, which amounted to £3,572 during the current year. The equivalent amount in the prior year was £3,322.

EMMANUEL CHURCH MARLBOROUGH

England & Wales - Charity number 1162884

Accounts



Registered charity number 1162884

Emmanuel Church Marlborough

Trustees' Annual Report for year ending 31 August 2024

Reference and administration details

Charity name EMMANUEL CHURCH MARLBOROUGH

Registered Charity No. 1162884

Charity's principal address Emmanuel Church, New Road, Marlborough, SN8 1AH

Names of the charity trustees who manage the charity

| <u>Trustee name</u> | <u>Office</u> | <u>Dates acted if not for the whole year</u> |
|---------------------|---------------|--|
| Mr Reuben Mann | Chairman | |
| Mr Bruce Evans | | |
| Mr Graham Hilton | | |
| Mr Michael Prest | | |
| Mr Peter Keighley | Treasurer | |
| Mrs Caroline Iliffe | Secretary | |

Structure, governance and management

Governing Document

Emmanuel Church Marlborough ('the Church') is constituted as a Charitable Incorporated Organisation registered with the Charity Commission in July 2015 under charity number 1162884. It is governed by a constitution document adopted on 28 July 2015 and modified on 11 November 2017. The constitution document was modified as planned from the outset to establish the Church as a local church, with its own leadership, responsible to its own membership. This was at the initiative of the first Trustees, for reasons both of practical sustainability and Biblical principle. This reporting year the constitution was updated again on 6 June 2024.

The trustees are those who are appointed to the offices of Elder (including Pastor), Church Secretary and Treasurer in accordance with the Church Handbook.

Induction and training of trustees

Whenever a new trustee is appointed they shall be provided with a copy of:

- a) The latest annual report and accounts of the Church;
- b) The Constitution
- c) Any other documentation relevant to the Church

Organisational Structure

During this period the charity trustees have been responsible for the general control and management of the charity. They have met formally three times, which is in excess of the requirement to meet at least twice in each 12 month period specified in the Constitution.

The trustees include Reuben Mann who is one of four elders who are responsible for spiritual oversight of the fellowship in accordance with the Constitution. Reuben Mann serves as full-time pastor of the fellowship. The other elders are Bruce Evans, Graham Hilton and Michael Prest.

Emmanuel Church Marlborough

There are two other Trustees who have practical responsibilities, Peter Keighley as Treasurer, and Caroline Iliffe as Secretary. In addition, Phil Leach is responsible for the building maintenance and renovation. He is not a Trustee but was appointed as Deacon for Property at a members' meeting on 2 November 2023.

Consideration of Risks

Three main areas of risk have been identified, and the procedures put in place to mitigate these are as follows.

- 1) The charity closely monitors and manages its finances to ensure that funds are available for ongoing support of its objectives.
- 2) Appropriate insurance is in place to protect the charity from unexpected events.
- 3) DBS checks and periodic safeguarding training are undertaken for all those who work with children or other vulnerable groups as part of the church's activities to avoid safe-guarding issues arising.

Objectives and Activities

Aims

The Aims 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 primarily, but not exclusively, within Marlborough and the surrounding neighbourhood; and
- (2) such other charitable purposes, as shall in the opinion of the members of the Church put into practice the Christian faith in accordance with the Basis of Faith, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements.

Strategies

In support of our Aims, our strategies are:

- (1) To reach out to people in Marlborough & the wider region with the good news of Jesus, enabling anyone to learn more about the Christian faith as taught in the Bible;
- (2) To build up the fellowship through Bible teaching in the context of prayerful mutual care so that we are equipped for active gracious involvement in the wider community, praying for opportunities to speak of Christ;
- (3) To support the spread of this good news globally.

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

Emmanuel Church Marlborough

Activities and Achievements

Our activities are free of charge and open to all (unless stated otherwise). These have included:

Sunday services

We have run a church service every Sunday afternoon and a morning service once a month. Our church services have been attended regularly by people from Marlborough and the wider community up to a 10 mile radius. The number of people attending has fluctuated between about 70 and 100 depending on the time of year. These include both Christians and non-Christians who enjoy the friendship and support of the church community. Our services are publicly advertised. Visitors often remark how welcoming the church is.

Our services are in person at Emmanuel Church (formerly Christchurch) on New Road in Marlborough. We also livestream our services for those who are unable to attend in person.

Sunday School & Youth Group

Our church services normally include a crèche and two Sunday School groups for children up to the top of primary school. These are well staffed by volunteers and well attended as young families normally form a high proportion of people attending.

After our church service, once a fortnight, we run friendly Bible study groups for young people in Key Stages 3 and 4.

Services for the Elderly

Once a month a small group from the church goes to Savernake View Care Home to hold a morning service for those in the home who are unable to come out to a service at church. We also have a simple bible study in the home on a fortnightly basis on a Wednesday afternoon.

Children's groups and events

We run *Little Friends*, a toddler group which meets weekly on Thursday mornings for any parents and carers wishing to bring their toddlers to a session of play, singing and a short Bible story.

We run *Sparklers*, a monthly children's club on Monday afternoons for any children in Key Stage 1, with games, snacks and a Bible story.

We run *Explorers*, a weekly children's club on Friday evenings for children in Key Stage 2, with games and a short Bible talk. There is a 50p charge for snacks.

We run *Friday Nights*, a weekly youth club on Friday evenings for young people in secondary school, with a range of social indoor and outdoor activities and a short Bible talk.

We ran a three-day long Holiday Club for primary age children in August 2024. This event included games, craft, food and age-appropriate teaching from the Bible. We requested a donation of £10 in total per family for the Holiday Club towards costs.

Emmanuel Church Marlborough

The Holiday Club was heavily publicised and well attended with many guests from the wider community.

Home groups

We have three evening mid-week meetings in homes, one in Marlborough, one in Pewsey and one in Ogbourne St George. These groups meet weekly to build friendship, to pray for one another and to study the Bible together. Once a month the groups meet centrally together to focus on prayer and planning.

Ladies' Bible Study

We have a ladies' Bible study which meets fortnightly in a home on Friday mornings. This is an opportunity to pray for one another, to study the Bible and to encourage one another as Christian women.

Men's and Women's Socials

We have held a number of social meals, some for women and some for men, in homes, in restaurants and in the church building. These have been a chance to build friendship within the church and to invite others who have shown an interest in coming to our church. On each occasion there is a short Bible talk or personal Christian testimony.

Monday lunches

Between September 2023 and July 2024 we held a monthly lunch at the church for anyone who wanted to come. A simple lunch was provided along with a thought for the day.

Christmas Events

We held a number of different initiatives to celebrate Christmas and to share the Christmas message with the wider community.

At the end of November we had an evening of carol singing in Waitrose during the 'turning on of the lights' on the High Street and a Christmas craft evening.

Closer to Christmas we had an all age carol service, a more traditional Carols by Candlelight service and finally on Christmas day we had a short morning service.

Church Weekend

In February 2024, we gathered as a church family for a whole weekend of teaching and fellowship. We spent the Saturday at Amesbury Baptist Church and the Sunday at our own church building. Our guest speakers were James and Jennie Muldoon, while our staff and volunteers ran a children's programme. Costs were covered by donations from those who attended.

Easter services

On Good Friday we held a church service with a bring a share lunch afterwards. On Easter day we had a time of worship and an easter egg hunt in Savernake forest, as well as a service in the church building at our usual time in the afternoon.

Emmanuel Church Marlborough

Pastoral care

Our four elders, including our full-time pastor, oversee our spiritual care of the fellowship and of others with whom we're associated. This includes regular pastoral visits and mentoring where the opportunity is given for personal Bible study and prayer. Our deacons, Caroline Iliffe and Peter Keighley, also have responsibility for oversight of practical care within the fellowship.

Ministry Staff

In addition to having a full-time Pastor, the church has a part-time Administrator and a Children's & Youth Worker. In mid 2024 our Children's & Youth Worker left at the end of his contract and we recruited a new person into the role, Ruth Smith. She received a full induction and has now past her probation period. All staff have annual appraisals and salary reviews.

Other community involvement

We encourage our fellowship to be active in contributing to the life of the wider community. For example, several members volunteer in local schools by taking assemblies and running Christian groups, others are school governors and trustees of local pre-schools. One is a trustee of a local bookshop, yet others volunteer with all sorts of charities.

We are pleased to accommodate an active Trussell Trust food bank in our church building, for which we make no charge.

Contribution by the fellowship

While the church does employ a Pastor it would not be possible to accomplish all of this without the hard work and service of all the fellowship who give so much time and effort voluntarily in support of our Aims.

Financial review

Reserves

The trustees have reviewed the reserves of the charity. Our unrestricted net current assets on 31 August 2024 are approximately sufficient to cover 7 months' operating costs of the church, excluding further giving.

Principal sources of funds

The charity's main sources of income have been:

- Donations from regular attendees
- Support raised by our Children's & Youth Worker from personal supporters and Christian trusts.

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in a current account and a deposit account.

Emmanuel Church Marlborough

The church purchased, in August 2022, an apartment in Marlborough initially to house our Children's & Youth Worker. To help achieve this, we took a mortgage for £85,000. This has been commercially let since September 2024.

Having purchased Christchurch Methodist Church in January 2023, we continue to pay off a personal loan from an individual in the church over 10 years at an interest rate of 2.3%. We have been conducting a significant refurbishment of the church building since purchasing it, funded partly by the church members and partly by a number of Trusts.

Future plans

We intend to continue to pursue our aims and objectives through activities similar to and in addition to those we have already been doing, as funds allow.

Declaration

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

Signed on behalf of the charity's trustees by:



Reuben Mann

Chairman

30 June 2025



Caroline Iliffe

Secretary

30 June 2025

Independent examiner's report to the trustees of Emmanuel Church Marlborough

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

Responsibilities and basis of report

As the charity trustees of Emmanuel Church Marlborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of Emmanuel Church Marlborough'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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Emmanuel Church Marlborough as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The logo for Heather Locke, featuring the name 'H Locke' in a blue, cursive script font.

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

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

2 July 2025



| | | | | |
|--------------------------------|------------|----|---------------------|------------|
| Emmanuel Church Marlborough | | | Charity No (if any) | 1162884 |
| Annual accounts for the period | | | | |
| Period start date | 01/09/2023 | To | Period end date | 31/08/2024 |



Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|----------------|------------------|
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 107,699 | 32,070 | - | 139,769 | 505,363 |
| Charitable activities | S02 | 3,300 | - | - | 3,300 | 3,009 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 174 | - | - | 174 | 650 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | 485 | - | 485 | 1,000 |
| Total | S07 | 111,173 | 32,555 | - | 143,728 | 510,022 |
| Resources expended (Note 4) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 85,852 | 23,156 | - | 109,008 | 111,068 |
| Separate material item of expense | S10 | - | 312 | - | 312 | 7,665 |
| Other | S11 | 6,236 | 485 | - | 6,721 | 5,573 |
| Total | S12 | 92,088 | 23,953 | - | 116,041 | 124,306 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| | S13 | 19,085 | 8,602 | - | 27,687 | 385,716 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | 19,085 | 8,602 | - | 27,687 | 385,716 |
| Extraordinary items | | | | | | |
| Transfers between funds | S16 | - | - | - | - | - |
| | S17 | 2,360 | (2,360) | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 21,445 | 6,242 | - | 27,687 | 385,716 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 558,320 | 21,781 | - | 580,101 | 194,385 |
| Total funds carried forward | S22 | 579,765 | 28,023 | - | 607,788 | 580,101 |

Section B Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-----------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Tangible assets | (Note 9) | B02 | 660,675 | - | - | 660,675 | 642,706 |
| Total fixed assets | | B05 | 660,675 | - | - | 660,675 | 642,706 |
| Current assets | | | | | | | |
| Debtors | (Note 10) | B07 | 50,073 | 40,516 | - | 90,589 | 68,311 |
| Cash at bank and in hand | (Note 14) | B09 | 28,452 | 14,160 | - | 42,612 | 73,818 |
| Total current assets | | B10 | 78,525 | 54,676 | - | 133,201 | 142,129 |
| Creditors: amounts falling due within one year | (Note 11) | B11 | 15,957 | 26,653 | - | 42,610 | 32,698 |
| Net current assets/(liabilities) | | B12 | 62,568 | 28,023 | - | 90,591 | 109,431 |
| Total assets less current liabilities | | B13 | 723,243 | 28,023 | - | 751,266 | 752,136 |
| Creditors: amounts falling due after one year | (Note 11) | B14 | 143,478 | - | - | 143,478 | 172,035 |
| Provisions for liabilities | (Note 12) | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 579,765 | 28,023 | - | 607,788 | 580,101 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 16) | B17 | | | - | - | - |
| Restricted income funds | (Note 16) | B18 | | 28,023 | | 28,023 | 21,783 |
| Unrestricted funds | | B19 | 579,765 | | | 579,765 | 558,319 |
| Total funds | | B21 | 579,765 | 28,023 | - | 607,788 | 580,101 |

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

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|----------------|--------------------------------|
|  | REUBEN MANN | 30/06/2025 |
|  | PETER KEIGHLEY | 30/06/2025 |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*

| |
|---|
| ✓ |
|---|

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

| |
|--|
| |
|--|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

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

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Note 1 Basis of preparation (cont)

1.3 Change of accounting policy

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

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

Please disclose:

| | |
|---|-----|
| <i>(i) the nature of the change in accounting policy;</i> | N/A |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <i>(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.</i> | N/A |

1.4 Changes to accounting estimates

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

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

Please disclose:

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

Note 1 **Basis of preparation** (cont)**1.5 Material prior year errors**

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

Yes*

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

No*

| |
|--|
| |
|--|

Please disclose:

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

Note 2 **Accounting policies**
2.1 INCOME

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

| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
|--|--|--|-----|----|-----|---|---|---|
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Offsetting | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Legacies | <p>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).</p> <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | | ✓ | |
| Yes | No | N/a | | | | | | |
| | ✓ | | | | | | | |
| Tax reclaims on donations and gifts | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ | | |
| Yes | No | N/a | | | | | | |
| ✓ | | | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| Donated goods | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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'.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |
| | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a | | | ✓ |
| Yes | No | N/a | | | | | | |
| | | ✓ | | | | | | |

Note 2 Accounting policies (cont)
2.1 INCOME (cont)

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note 2 Accounting policies (cont)

2.2 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. | Yes | No | N/a |
| | | ✓ | | |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| | 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | ✓ | | |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | ✓ | | |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | | ✓ | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | ✓ | | |
| 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 | Yes | No | N/a |
| | | | | ✓ |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes | No | N/a |
| | | ✓ | | |

Note 2

Accounting policies (cont)

2.3 ASSETS

Tangible fixed assets for use by charity

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

£50

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Heritage assets

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Stocks and work in progress

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Debtors

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

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

Current asset investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

| | |
|--|--|
| | |
|--|--|

Note 3

Analysis of income

| Analysis | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|--|----------------|---------------|-----------|----------------|----------------|
| | funds | income funds | funds | £ | £ |
| Donations and legacies: | | | | | |
| Donations and gifts | 87,005 | 22,830 | - | 109,835 | 406,184 |
| Gift Aid | 18,694 | 4,490 | - | 23,184 | 48,930 |
| Legacies | - | - | - | - | - |
| General grants provided by other charities | 2,000 | 4,750 | - | 6,750 | 50,250 |
| Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| Donated goods, facilities and services | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | 107,699 | 32,070 | - | 139,769 | 505,363 |
| Charitable activities: | | | | | |
| Fees for Ancilliary activities | 1,538 | - | - | 1,538 | 1,210 |
| Fees for church weekend away | 1,762 | - | - | 1,762 | 1,799 |
| | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | 3,300 | - | - | 3,300 | 3,009 |
| Other trading activities: | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |
| Income from investments: | | | | | |
| Interest income | 174 | - | - | 174 | 650 |
| Dividend income | - | - | - | - | - |
| Rental and leasing income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | 174 | - | - | 174 | 650 |
| Separate material item of income: | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | - | - | - | - |
| Other: | | | | | |
| Conversion of endowment funds into income | - | - | - | - | - |
| Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| Gain on disposal of a programme related investment | - | - | - | - | - |
| Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| Other | - | 485 | - | 485 | 1,000 |
| Total | - | 485 | - | 485 | 1,000 |
| TOTAL INCOME | 111,173 | 32,555 | - | 143,728 | 510,022 |

Other information:

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

a) £335,325 of Donations and Gifts from Individuals together with associated Gift Aid of £33,601 as well as £50,250 of Grants provided by other charities were restricted. These amounts related to specific gifts and grants towards the cost of employing a Youth and Children's Worker and a Ministry Trainee and specific gifts towards the cost of purchasing and refurbishing a church building.
b) £1,000 of other income was restricted as this related to specific donations that were passed onto other organisations.

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

N/A

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

N/A

Note 4

Analysis of expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | |
| Expenditure on raising funds: | | | | | |
| Incurring seeking donations | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - |
| Database development costs | - | - | - | - | - |
| Other trading activities | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Staff Costs | 56,112 | 19,736 | - | 75,848 | 78,655 |
| Other Running Costs | 16,616 | 3,420 | - | 20,036 | 21,361 |
| Grants Paid | 4,382 | - | - | 4,382 | 4,250 |
| Mortgage & Loan Interest | 8,742 | - | - | 8,742 | 6,803 |
| Total expenditure on charitable activities | 85,852 | 23,156 | - | 109,008 | 111,068 |
| Separate material item of expense | | | | | |
| Fees to purchase church building | - | 312 | - | 312 | 7,665 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | 312 | - | 312 | 7,665 |
| Other | | | | | |
| Depreciation | 4,740 | - | - | 4,740 | 2,603 |
| Costs for church weekend away | 1,496 | - | - | 1,496 | 1,970 |
| Donations passed onto other organisations | - | - | - | - | 1,000 |
| Donations passed onto individuals | - | 485 | - | 485 | - |
| | - | - | - | - | - |
| Total other expenditure | 6,236 | 485 | - | 6,721 | 5,573 |
| TOTAL EXPENDITURE | 92,088 | 23,953 | - | 116,041 | 124,306 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | | Activities undertaken directly £ | Grant funding of activities £ | Support Costs £ | Total this year £ | Total prior year £ |
|-----------------------|--------------------|-------------------------------------|----------------------------------|--------------------|----------------------|-----------------------|
| Activity 1 | Evangelical Church | 104,627 | 4,382 | - | 109,009 | 111,068 |
| Activity 2 | | | | | | |
| Other | | | | | | |
| Total | | 104,627 | 4,382 | - | 109,009 | 111,068 |

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

£106,818 on activities undertaken directly (including £5,666 mortgage interest on church flat and £1,137 interest on loan from a church member) and £4,250 grant funding of other organisations' activities.

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

£7,665 of legal and similar costs were incurred in relation to the purchase of the church premises in January 2023.

Note 5 Details of certain items of expenditure**5.1 Fees for examination of the accounts**

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

| | This year £ | Last year £ |
|--|------------------------|------------------------|
| Independent examiner's fees (excluding irrecoverable VAT) | 500 | 400 |
| Assurance services other than audit or independent examination | 0 | 0 |
| Tax advisory fees | 0 | 0 |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner (excluding irrecoverable VAT) | 350 | 500 |

Note 6 **Paid employees**

Please complete this note if the charity has any employees.

6.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 64,901 | 64,402 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | 6,517 | 6,683 |
| Other employee benefits | - | - |
| Total staff costs | 71,417 | 71,085 |

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

| |
|-----|
| N/A |
|-----|

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

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

| |
|------|
| TRUE |
|------|

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

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

| |
|---------------------|
| See notes 17 and 18 |
|---------------------|

6.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | 4 | 5 |
| Governance | - | - |
| Other | - | - |
| Total | 4 | 5 |

Note 6 **Paid employees (cont)****6.3 Ex-gratia payments to employees and others (excluding trustees)***Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

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

N/A

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

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

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

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

| | |
|---|---|
| Amount of contributions recognised in the SOFA as an expense | £6,517 |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | All amounts are included in the sole core charitable activity undertaken. Pensions for the Youth and Children's worker and Ministry Trainee (in the prior year), both of whom have been partly funded by specific gifts, are initially deducted from restricted funds and then, once restricted funds have been exhausted, the balance is allocated to unrestricted funds by way of a reserves transfer (see note 16). |

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

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

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

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

Note 8 Grantmaking

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

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

| Analysis | Grants to institutions | Grants to individuals | Support costs | Total |
|--------------------------------------|------------------------|-----------------------|---------------|--------------|
| | | | £ | £ |
| Grants to support mission activities | 3,572 | 810 | - | 4,382 |
| | | | | |
| Total | 3,572 | 810 | - | 4,382 |

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

8.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

Please provide details of charity's URL.

No

Provide details below

| Names of institution | Purpose | Total amount of grants paid £ |
|---|------------------------|-------------------------------|
| Grace Baptist Mission | Donations to Fund Work | 3,322 |
| Central Eurasian Partners | Donations to Fund Work | 250 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total grants to institutions in reporting period | | 3,572 |
| Other unanalysed grants | | 810 |
| TOTAL GRANTS PAID | | 4,382 |

Note 9 Tangible fixed assets

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

9.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | 625,000 | - | - | 22,142 | 647,142 |
| Additions | - | - | - | 22,709 | 22,709 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 625,000 | - | - | 44,851 | 669,851 |

9.2 Depreciation and impairments

| | | | | | | |
|----------------|-----------------------------|--|--|-----------|--|---|
| **Basis | Not depreciated (see below) | | | SL | | Straight Line ("SL") or Reducing Balance ("RB") |
| ** Rate | N/A | | | See below | | |

| | | | | | |
|--------------------------|---|---|---|-------|-------|
| At beginning of the year | - | - | - | 4,436 | 4,436 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 4,740 | 4,740 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | 9,176 | 9,176 |

9.3 Net book value

| | | | | | |
|---|---------|---|---|--------|---------|
| Net book value at the beginning of the year | 625,000 | - | - | 17,706 | 642,706 |
| Net book value at the end of the year | 625,000 | - | - | 35,675 | 660,675 |

Depreciation Policies

Freehold land and buildings are not depreciated as they are subject to an ongoing programme of repair and maintenance with the aim of keeping them in good condition, and thus maintaining their value. Given the estimated residual value of the buildings and their anticipated lives, a depreciation charge would be immaterial to these financial statements. The carrying value has been considered and no provision for impairment is considered necessary.

Fixtures, Fittings and Equipment are depreciated on a straight line basis over the following lives:

- Church Fixtures and Fittings 10 years
- Church PA & Livestream Equipment 5 years
- Other IT Equipment including Computers 3 years
- Other Moveable Equipment 5 years

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

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

Note 9 **Tangible fixed assets (cont)**

9.4 Impairment

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

| |
|-----|
| N/A |
|-----|

9.5 Revaluation

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

the effective date of the revaluation

| |
|-----|
| N/A |
|-----|

the name of independent valuer, if applicable

| |
|-----|
| N/A |
|-----|

the methods applied and significant assumptions

| |
|-----|
| N/A |
|-----|

the carrying amount that would have been recognised had the assets been carried under the cost model.

| |
|-----|
| N/A |
|-----|

9.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

| |
|-----|
| Nil |
|-----|

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

| |
|--------|
| £7,392 |
|--------|

(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.

| |
|---|
| Book value of the church flat of £170,000 is security for the associated mortgage and the book value of the church premises of £455,000 is security for an £80,000 loan facility provided by a church member. |
|---|

Note 10 **Debtors and prepayments**

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

10.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|----------------|----------------|
| | - | - |
| | 90,589 | 68,166 |
| | - | 145 |
| Total | 90,589 | 68,311 |

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

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

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|----------------|----------------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Note 11 Creditors and accruals

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

11.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | 25 | 480 | - | - |
| Bank loans and overdrafts | 1,092 | 1,056 | 82,327 | 83,419 |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 27,431 | 21,668 | - | - |
| Taxation and social security | 367 | - | - | - |
| Other creditors | 13,696 | 9,493 | 61,151 | 88,616 |
| Total | 42,610 | 32,698 | 143,478 | 172,035 |

11.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Funds were received from church members during the prior year in the form of interest free loans to assist with the purchase of the church building in January 2023. These were initially recorded as Other creditors. During the current year £20,000 of these loans were waived and converted to gifts which have been recognised within 'Donations and legacies' in the SOFA. Subsequent to the year end, in January 2025, a further £20,000 of these loans were waived and converted to gifts, which will be recognised as income in the year ended 31 August 2025.

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 £ |
|----------------|----------------|
| 20,000 | - |
| 20,000 | 20,000 |
| (20,000) | - |
| 20,000 | 20,000 |

Note 12 Provisions for liabilities and charges

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

12.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- 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.

| |
|-----|
| N/A |
| N/A |
| N/A |

12.2 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

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

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

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

13.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Financial Instruments include:

- A £85,000 commercial mortgage payable in fixed instalments, the term of which expires in July 2047. The interest rate was 4.5% at the point that the facility was drawn down in August 2022. During the current year the rate has been 8.45%.
- The interest rate on the mortgage has fallen after the year end and is currently 8.05%.
- £20,000 of interest free loans from church members. These were initially for a 10 year term however subsequent to the end of the current year these have been waived and converted to gifts.
- An £80,000 fixed interest term loan from a church member payable in instalments over 10 years. The interest rate on the loan is 2.3%.

Other financial instruments comprise:

- Short term debtors due from HMRC for Gift Aid
- Cash held at the bank in current or deposit accounts

13.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

The £80,000 fixed interest term loan is secured on the church building and the commercial mortgage is secured on the church flat (see note 9).

Note 14 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| 42,612 | 73,818 |
| - | - |
| 42,612 | 73,818 |

Note 15 Fair value of assets and liabilities

15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

For debtors from HMRC credit risk is considered negligible.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.

15.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 16 Charity funds

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|----------------------|---|------------------------------------|----------------|------------------|----------------|-----------------------|------------------------------------|
| Youth and Children's Worker / Ministry Trainee | R | For expenditure on specific staff roles | - | 2,808 | (23,158) | 20,350 | - | - |
| Church Building | R | For purchase of a church building | - | - | (312) | 312 | - | - |
| Church Refurbishment | R | For church building refurbishment and fit out | 21,783 | 29,263 | - | (23,022) | - | 28,023 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | - | - | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 140 | 85 | - | - | - | 225 |
| Other Gifts - Specific | R | Gifts to pass onto other individuals | - | 485 | (485) | - | - | - |
| General | U | All other expenditure | 558,179 | 111,088 | (92,087) | 2,360 | - | 579,540 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 580,101 | 143,728 | (116,041) | - | - | 607,788 |

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

Note 16 **Charity funds (cont)**

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|-----------------------------|---|--|---------------------|--------------------------|------------------------|-------------------------------|--|
| Youth and Children's Worker / Ministry Trainee | R | For expenditure on specific staff roles | - | 4,143 | (31,900) | 27,757 | - | - |
| Church Building | R | For purchase of a church building | 20,725 | 377,071 | (5,628) | (392,168) | - | - |
| Church Refurbishment | R | For church building refurbishment and fit out | - | 37,963 | (2,036) | (14,144) | - | 21,783 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | 1,000 | (1,000) | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 140 | - | - | - | - | 140 |
| General | U | All other expenditure | 173,520 | 89,846 | (83,741) | 378,554 | - | 558,179 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 194,385 | 510,023 | (124,306) | - | - | 580,101 |

Note 16

Charity funds (cont)

16.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | <p>Transfers from restricted to unrestricted funds represent where income restricted in its use has been used to purchase tangible assets.</p> <p>- The £22,710 transfer in the current year relates to fixtures, fittings and equipment purchased together with refurbishment work undertaken to date on the church building. The equivalent transfer in the prior year was £14,144.</p> <p>Transfers from unrestricted to restricted funds represent the excess spending over and above the remaining balance on the relevant restricted fund.</p> <p>- The £20,350 transfer in the current year relates to excess spending on the Youth and Childrens Worker over and above gifts and grants received. The equivalent amount in the prior year was a transfer of £27,757 which also included excess spending on a Ministry Trainee.</p> | |
| Between endowment and restricted funds | N/A | |
| Between endowment and unrestricted funds | N/A | |
| | | |

16.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|--|--|--------|
| Missionary Giving (Missionary Gifts - General fund) | This is to be used for ad-hoc missionary giving and represents a combination of unspent amounts designated for missionary giving together with general gifts from church members towards mission and / or local needs. | £225 |
| | | |
| | | |
| | | |
| | | |

Note 17 Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

17.3 Transaction(s) with related parties

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

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

FALSE (see note 18)

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

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

N/A

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

N/A

Note 18**Additional Disclosures**

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

Related party transactions (Note 17)

Reuben Mann, who is a trustee, receives payments for his services as pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Reuben's role as trustee, amounted to £39,416 in the year (£36,666 for the prior year).

The charity also contributed £3,787 (£2,980 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £503 (£430 for the prior year).

An additional £1,109 of pension contributions is due to be paid in 2024/25 and has been included in liabilities. This relates to a £161 underpayment from the current year, £692 for the year ended 31 August 2023 and £256 from prior years.

The remaining £1,189 of expenses in the current year includes reimbursement for attendance at various conferences and the purchase of books. The equivalent amounts in the prior year amounted to £1,120 and these also included a contribution to his home office (based on 50% of the relevant bills together with any incremental costs) prior to purchase of the church building in January 2023 .

The charity also reimbursed him for £281 of travel costs for his visit to overseas mission partners in the prior year.

In the prior year Michael Prest, a trustee of the charity, received a rental amount of £650 per month from the church in relation to the provision of accommodation for the Ministry Trainee amounting to £1,300 in the prior year which was included in 'Other Running Costs' within 'Expenditure on charitable activities'.

EMMANUEL CHURCH MARLBOROUGH

England & Wales - Charity number 1162884

Accounts



Registered charity number 1162884

Emmanuel Church Marlborough

Trustees' Annual Report for year ending 31 August 2023

Reference and administration details

Charity name EMMANUEL CHURCH MARLBOROUGH

Registered Charity No. 1162884

Charity's principal address Emmanuel Church, New Road, Marlborough, SN8 1AH

Names of the charity trustees who manage the charity

| <u>Trustee name</u> | <u>Office</u> | <u>Dates acted if not for the whole year</u> |
|---------------------|---------------|--|
| Mr Reuben Mann | Chairman | |
| Mr Bruce Evans | | |
| Mr Graham Hilton | | |
| Mr Michael Prest | | |
| Mr Peter Keighley | Treasurer | |
| Mrs Caroline Iliffe | Secretary | |

Structure, governance and management

Governing Document

Emmanuel Church Marlborough ('the Church') is constituted as a Charitable Incorporated Organisation registered with the Charity Commission in July 2015 under charity number 1162884. It is governed by a constitution document adopted on 28 July 2015 and modified on 11 November 2017. The constitution document was modified as planned from the outset to establish the Church as a local church, with its own leadership, responsible to its own membership. This was at the initiative of the first Trustees, for reasons both of practical sustainability and Biblical principle.

The trustees are those who are appointed to the offices of Elder (including Pastor), Church Secretary and Treasurer in accordance with the Church Handbook.

Induction and training of trustees

Whenever a new trustee is appointed they shall be provided with a copy of:

- a) The latest annual report and accounts of the Church;
- b) The Constitution
- c) Any other documentation relevant to the Church

Organisational Structure

During this period the charity trustees have been responsible for the general control and management of the charity. They have met formally three times, which is in excess of the requirement to meet at least twice in each 12 month period specified in the Constitution.

The trustees include Reuben Mann who is one of four elders who are responsible for spiritual oversight of the fellowship in accordance with the Constitution. Reuben Mann serves as full-time pastor of the fellowship. The other elders are Bruce Evans, Graham Hilton and Michael Prest.

Emmanuel Church Marlborough

Consideration of Risks

Three main areas of risk have been identified, and the procedures put in place to mitigate these are as follows.

- 1) The charity closely monitors and manages its finances to ensure that funds are available for ongoing support of its objectives.
- 2) Appropriate insurance is in place to protect the charity from unexpected events.
- 3) DBS checks are made for all those who work with children or other vulnerable groups as part of the church's activities to avoid safe-guarding issues arising.

Objectives and Activities

Aims

The Aims 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 primarily, but not exclusively, within Marlborough and the surrounding neighbourhood; and
- (2) such other charitable purposes, as shall in the opinion of the members of the Church put into practice the Christian faith in accordance with the Basis of Faith, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements.

Strategies

In support of our Aims, our strategies are:

- (1) To reach out to people in Marlborough & the wider region with the good news of Jesus, enabling anyone regardless of age, race or religion to learn more about the Christian faith as taught in the Bible;
- (2) To build up the fellowship through Bible teaching in the context of prayerful mutual care so that we are equipped for active gracious involvement in the wider community, praying for opportunities to speak of Christ;
- (3) To support the spread of this good news globally.

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

Emmanuel Church Marlborough

Activities and Achievements

Our activities are free of charge and open to all (unless stated otherwise). These have included:

Sunday services

We have run a church service every Sunday afternoon. Our church services have been attended regularly by people from Marlborough and the wider community up to a 10 mile radius. The number of people attending has fluctuated between about 70 and 100 depending on the time of year. These include both Christians and non-Christians who enjoy the friendship and support of the church community. Our services are publicly advertised. Visitors often remark how welcoming the church is.

Our services are in person at Emmanuel Church (formerly Christchurch) on New Road in Marlborough. We also livestream our services for those who are unable to attend in person.

Sunday School & Youth Group

Our church services normally include a crèche and two Sunday School groups for children up to the top of primary school. These are well staffed by volunteers and well attended as young families normally form a high proportion of people attending.

After our church service, once a fortnight, we run a friendly Bible study group for young people in Key Stage 3.

Services for the Elderly

Once a month a small group from the church goes to Savernake View Care Home to run a morning service for those in the home who are unable to come out to a service at church. We also run a simple bible study in the home on a fortnightly basis on a Wednesday afternoon.

Children's groups and events

We run *Little Friends*, a toddler group which meets weekly on Thursday mornings for any parents and carers wishing to bring their toddlers to a session of play, singing and a short Bible story.

We run *Sparklers*, a monthly children's club on Monday afternoons for any children in Key Stage 1, with games, snacks and a Bible story.

We run *Explorers*, a weekly children's club on Friday evenings for children in Key Stage 2, with games and a short Bible talk. There is a 50p charge for snacks.

We run *Friday Nights*, a weekly youth club on Friday evenings for young people in Key Stage 3, with a range of social indoor and outdoor activities and a short Bible talk.

We ran a three-day long Holiday Club for primary age children in August 2023. This event included games, craft, food and age-appropriate teaching from the Bible. We requested a donation of £5 in total per family for the Holiday Club towards costs. The Holiday Club was heavily publicised and well attended with many guests from the wider community.

Emmanuel Church Marlborough

Home groups

We have three evening mid-week meetings in homes, one in Marlborough, one in Pewsey and one in Ogbourne St George. These groups meet weekly to build friendship, to pray for one another and to study the Bible together. Once a month the groups meet centrally together to focus on prayer and planning.

Ladies' Bible Study

We have a ladies' Bible study which meets fortnightly in a home on Friday mornings. This is an opportunity to pray for one another, to study the Bible and to encourage one another as Christian women.

Men's and Women's Socials

We have held a number of social meals, some for women and some for men, in homes, in restaurants and in the church building. These have been a chance to build friendships within the church and to invite others who have shown an interest in coming to our church. On each occasion there is a short Bible talk or personal Christian testimony.

Enquirers course

In October 2022, we ran a series of 3 multi-media based discussion evenings called Hope Explored for people interested in finding out about Christianity.

Christmas Events

We held a number of different initiatives to celebrate Christmas and to share the Christmas message with the wider community.

The first was an evening of carol singing in Waitrose during the 'turning on of the lights' on the High Street. We also went carol singing on another evening around a new housing development. The second event was an outdoor carol service at the local recreation ground. Mince pies and warm drinks were served afterwards in the community centre next to the grounds. Thirdly, we held a more traditional Carols by Candlelight service in the church building and finally on Christmas day we had a short all age morning service.

Easter services

On Easter day we had a time of worship and an easter egg hunt in Savernake forest as well as a service in the church building at our usual time in the afternoon.

King's Coronation

In conjunction with the celebrations in Marlborough for the Coronation of King Charles III we opened the church building and invited the wider community to a free afternoon tea, games and music at the church. On the bank holiday Monday a group from the church volunteered to help people in the local community with DIY projects as the King had encouraged everyone to do some voluntary work that day.

Pastoral care

Our four elders, including our full-time pastor, oversee our spiritual care of the fellowship and of others with whom we're associated. This includes regular pastoral visits and mentoring where the opportunity is given for personal Bible study and prayer. Our deacons, Caroline Illife and Peter Keighley, also have responsibility for oversight of practical care within the fellowship.

Emmanuel Church Marlborough

Ministry Staff

In addition to having a full-time Pastor, the church has a part-time Administrator and a Children's & Youth Worker. During this period, we also had a Ministry Trainee, also focusing on ministry with children. In early 2023 our Administrator left and we recruited a new person into this role. She received a full induction and is now past her probation period. All staff have annual appraisals and salary reviews.

Other community involvement

We encourage our fellowship to be active in contributing to the life of the wider community. For example, several members volunteer in local schools by taking assemblies and running Christian groups, others are school governors and trustees of local pre-schools. One is a trustee of a local bookshop, yet others volunteer with all sorts of charities.

Contribution by the fellowship

While the church does employ a Pastor it would not be possible to accomplish all of this without the hard work and service of all the fellowship who give so much time and effort voluntarily in support of our Aims.

Financial review

Reserves

The trustees have reviewed the reserves of the charity. Our funds on 31 August 2023 are approximately sufficient to cover 5 months' operating costs of the church, excluding further giving.

Principal sources of funds

The charity's main sources of income have been:

- Donations from regular attendees
- Support raised by our Children's & Youth Worker and our Ministry Trainee from personal supporters and Christian trusts.

Church Building Purchase

In 2022, the Methodist church building, which we had been hiring for Sunday services and midweek activities, was put up for sale on the open market. Wiltshire Council registered this building as an Asset of Community Value and this gained us 6 months in which to raise funds for a bid. Having obtained an independent valuation, Emmanuel Church Marlborough bid for and purchased this building in January 2023. The funds for this purchase were raised from:

- Donations by regular attendees
- Gifts by other interested individuals, trusts, and churches
- A personal loan from an individual in the church at an interest rate of 2.3%
- Interest free loans from other church members

Emmanuel Church Marlborough

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in a current account and a deposit account.

The church purchased, in August 2022, an apartment in Marlborough initially to house our Children's & Youth Worker. To help achieve this, we took a mortgage for £85,000.

Future plans

We intend to continue to pursue our aims and objectives through activities similar to and in addition to what we have already been doing, as funds allow.

Declaration

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

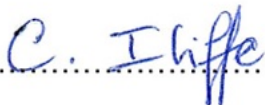
Signed on behalf of the charity's trustees by:



.....
Reuben Mann

Chairman

Date 11.7.24.....



.....
Caroline Iliffe

Secretary

Date 11.7.24.....

Independent examiner's report to the trustees of Emmanuel Church Marlborough

I report to the trustees on my examination of the accounts of Emmanuel Church Marlborough for the year ended 31 August 2023, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of Emmanuel Church Marlborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of Emmanuel Church Marlborough'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 2011 Act.

Independent examiner's statement

Since Emmanuel Church Marlborough's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Emmanuel Church Marlborough as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Heather Locke, FCA, ICAEW

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

11 July 2024



| | | | | |
|--------------------------------|------------|----|---------------------|------------|
| Emmanuel Church Marlborough | | | Charity No (if any) | 1162884 |
| Annual accounts for the period | | | | |
| Period start date | 01/09/2022 | To | Period end date | 31/08/2023 |

Section A Statement of financial activities

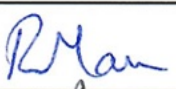
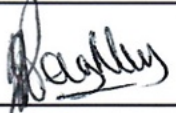
| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|----------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 86,188 | 419,175 | - | 505,363 | 129,933 |
| Charitable activities | S02 | 3,009 | - | - | 3,009 | 5,011 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 650 | - | - | 650 | 106 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | 1,000 | - | 1,000 | 1,420 |
| Total | S07 | 89,847 | 420,175 | - | 510,022 | 136,470 |
| Resources expended (Note 4) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 79,168 | 31,900 | - | 111,068 | 114,789 |
| Separate material item of expense | S10 | - | 7,665 | - | 7,665 | 10,466 |
| Other | S11 | 4,573 | 1,000 | - | 5,573 | 5,093 |
| Total | S12 | 83,741 | 40,565 | - | 124,306 | 130,348 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| Net gains/(losses) on investments | S13 | 6,106 | 379,610 | - | 385,716 | 6,122 |
| Net income/(expenditure) | S14 | - | - | - | - | - |
| Extraordinary items | S15 | 6,106 | 379,610 | - | 385,716 | 6,122 |
| Transfers between funds | S16 | - | - | - | - | - |
| | S17 | 378,554 | (378,554) | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 384,660 | 1,056 | - | 385,716 | 6,122 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 173,660 | 20,725 | - | 194,385 | 188,263 |
| Total funds carried forward | S22 | 558,320 | 21,781 | - | 580,101 | 194,385 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-----------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Tangible assets | (Note 9) | B02 | 642,706 | - | - | 642,706 | 171,116 |
| Total fixed assets | | B05 | 642,706 | - | - | 642,706 | 171,116 |
| Current assets | | | | | | | |
| Debtors | (Note 10) | B07 | 31,594 | 36,717 | - | 68,311 | 56,848 |
| Cash at bank and in hand | (Note 14) | B09 | 67,571 | 6,247 | - | 73,818 | 58,161 |
| Total current assets | | B10 | 99,165 | 42,964 | - | 142,129 | 115,008 |
| Creditors: amounts falling due within one year | (Note 11) | B11 | 11,516 | 21,181 | - | 32,698 | 7,264 |
| Net current assets/(liabilities) | | B12 | 87,648 | 21,783 | - | 109,431 | 107,745 |
| Total assets less current liabilities | | B13 | 730,354 | 21,783 | - | 752,136 | 278,860 |
| Creditors: amounts falling due after one year | (Note 11) | B14 | 172,035 | - | - | 172,035 | 84,475 |
| Provisions for liabilities | (Note 12) | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 558,319 | 21,783 | - | 580,101 | 194,385 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 16) | B17 | | | - | - | - |
| Restricted income funds | (Note 16) | B18 | | 21,783 | | 21,783 | 20,725 |
| Unrestricted funds | | B19 | 558,319 | | | 558,319 | 173,660 |
| Total funds | | B21 | 558,319 | 21,783 | - | 580,101 | 194,385 |

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

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|----------------|--------------------------------|
|  | REUBEN MANN | 11/07/2024 |
|  | PETER KEIGHLEY | 11/07/2024 |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

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

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Note 1 Basis of preparation (cont)

1.3 Change of accounting policy

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

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

Please disclose:

| | |
|---|---|
| <i>(i) the nature of the change in accounting policy;</i> | <i>As described in note 2.1, this is the first year that the accounts have been prepared on an accruals basis in accordance with the FRS102 Charities SORP.</i> |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | <i>New basis is required due to income in the current year being in excess of £250,000.</i> |
| <i>(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.</i> | <i>See note 2.1. Adjustments relate to the recognition of tangible fixed assets and liabilities of the charity other than bank and cash.</i> |

1.4 Changes to accounting estimates

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

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

Please disclose:

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

Note 1 Basis of preparation (cont)

1.5 Material prior year errors

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

Yes*

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

No*

| |
|--|
| |
|--|

Please disclose:

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

Note 2 Accounting policies

Please complete this note when first reporting under FRS102. 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

Previously the charity chose to prepare accounts on a Receipts and Payments basis as the gross income was less than £250,000.

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

| | At 1/9/21 | At 31/8/22 |
|--|----------------|----------------|
| | £ | £ |
| Cash (held at bank) fund balances as previously stated | 132,128 | 58,161 |
| <i>Adjustments:</i> | | |
| Recognition of Fixed Assets | 1,019 | 171,116 |
| Recognition of Debtors | 55,566 | 56,848 |
| Recognition of Creditors | (450) | (91,739) |
| Fund balance as restated | 188,263 | 194,385 |

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

| | Year to 31/8/22 £ |
|--|-------------------------|
| Net income/(expenditure) as previously stated | (73,968) |
| <i>Adjustments:</i> | |
| Movement in Debtors & Creditors | (5,145) |
| Reverse capital expenditure & loan payments previously treated as an expense | 86,263 |
| Record depreciation | (703) |
| Record interest | (325) |
| Previous period net income/(expenditure) as restated | 6,122 |

Note 2 Accounting policies

2.2 INCOME

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

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies | <p>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).</p> <p>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.</p> | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <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 | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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 | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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'. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note 2 Accounting policies (cont)

2.2 INCOME (cont)

| | | | | |
|--|--|-----|----|-----|
| 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. | Yes | No | N/a |
| | | | | ✓ |
| | 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 | No | N/a |
| | | | | ✓ |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | | ✓ | |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | ✓ | | |
| 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 | No | N/a |
| | | ✓ | | |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | | | ✓ |
| | 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 | No | N/a |
| | | | | ✓ |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | | | ✓ |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes | No | N/a |
| | | | | ✓ |

Note 2 Accounting policies (cont)

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. | Yes | No | N/a |
| | | ✓ | | |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| | 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | | | ✓ |
| 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. | Yes | No | N/a |
| | | ✓ | | |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | ✓ | | |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | | ✓ | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | ✓ | | |
| 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 | Yes | No | N/a |
| | | | | ✓ |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes | No | N/a |
| | | ✓ | | |

Note 2

Accounting policies (cont)

2.4 ASSETS

Tangible fixed assets for use by charity

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

£50

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

The depreciation rates and methods used are disclosed in note 9.

Intangible fixed assets

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Heritage assets

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Stocks and work in progress

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Debtors

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

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

Current asset investments

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

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

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

| | |
|--|--|
| | |
|--|--|

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|--|----------------|----------------|----------------|----------------|----------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 70,859 | 335,325 | - | 406,184 | 96,722 |
| | Gift Aid | 15,329 | 33,601 | - | 48,930 | 18,111 |
| | Legacies | - | - | - | - | - |
| | General grants provided by other charities | - | 50,250 | - | 50,250 | 15,100 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 86,188 | 419,176 | - | 505,363 | 129,933 |
| Charitable activities: | Fees for Ancilliary activities | 1,210 | - | - | 1,210 | 2,605 |
| | Fees for church weekend away | 1,799 | - | - | 1,799 | 2,406 |
| | Other | - | - | - | - | - |
| | Total | 3,009 | - | - | 3,009 | 5,011 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | 650 | - | - | 650 | 106 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 650 | - | - | 650 | 106 | |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | 1,000 | - | 1,000 | 1,420 |
| | Total | - | 1,000 | - | 1,000 | 1,420 |
| TOTAL INCOME | 89,846 | 420,176 | - | 510,022 | 136,469 | |

Other information:

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

a) £20,330 of Donations and Gifts from Individuals together with associated Gift Aid of £2,340 as well as £15,100 of Grants provided by other charities were restricted. These amounts related to specific gifts and grants towards the cost of employing a Youth and Children's Worker and a Ministry Trainee and specific gifts towards the cost of purchasing a church building.
b) £1,420 of other income was restricted as this related to specific donations that were passed onto other organisations.

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

N/A

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

N/A

Note 4 Analysis of expenditure

| Analysis | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|---|---------------|---------------|-----------|----------------|----------------|
| | funds | income funds | funds | £ | £ |
| Expenditure on raising funds: | | | | | |
| Incurring seeking donations | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - |
| Database development costs | - | - | - | - | - |
| Other trading activities | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Staff Costs | 51,774 | 26,881 | - | 78,655 | 79,876 |
| Other Running Costs | 16,341 | 5,019 | - | 21,361 | 30,528 |
| Grants Paid | 4,250 | - | - | 4,250 | 4,060 |
| Mortgage & Loan Interest | 6,803 | - | - | 6,803 | 325 |
| Total expenditure on charitable activities | 79,168 | 31,900 | - | 111,068 | 114,789 |
| Separate material item of expense | | | | | |
| Fees to purchase church building | - | 7,665 | - | 7,665 | - |
| Fees to purchase church flat | - | - | - | - | 10,466 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | 7,665 | - | 7,665 | 10,466 |
| Other | | | | | |
| Depreciation | 2,603 | - | - | 2,603 | 703 |
| Costs for church weekend away | 1,970 | - | - | 1,970 | 2,910 |
| Donations passed onto other organisations | - | 1,000 | - | 1,000 | 1,480 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total other expenditure | 4,573 | 1,000 | - | 5,573 | 5,093 |
| TOTAL EXPENDITURE | 83,741 | 40,565 | - | 124,306 | 130,348 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | | £ | £ | £ | £ | £ |
| Activity 1 | Evangelical Church | 106,818 | 4,250 | 0 | 111,068 | 114,789 |
| Activity 2 | | | | | | |
| Other | | | | | | |
| Total | | 106,818 | 4,250 | 0 | 111,068 | 114,789 |

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

£110,729 on activities undertaken directly (including £325 mortgage interest on church flat) and £4,060 grant funding of other organisations' activities.

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

£10,466 of legal and similar costs were incurred in relation to the purchase of a church flat, which is currently being utilised as accommodation for the Youth and Children's Worker. £1,875 of these costs were met using restricted funds donated in the year to 31 August 2021.

Note 5 Details of certain items of expenditure**5.1 Fees for examination of the accounts**

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

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 £ |
|----------------|----------------|
| 480 | 100 |
| 0 | 0 |
| 0 | 0 |
| 500 | 200 |

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 64,402 | 64,854 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | 6,683 | 6,409 |
| Other employee benefits | - | - |
| Total staff costs | 71,085 | 71,263 |

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

N/A

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

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

TRUE

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

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

See notes 17 and 18

6.2 Average head count in the year

The parts of the charity in which the employees work

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

Note 6 Paid employees (cont)

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

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

N/A

6.4 Redundancy payments

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

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

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

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

| | |
|--|---|
| Amount of contributions recognised in the SOFA as an expense | £6,683 |
| Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds. | All amounts are included in the sole core charitable activity undertaken. Pensions for the Youth and Children's worker and Ministry Trainee (both of whom have been partly funded by specific gifts) are initially deducted from restricted funds and then, once restricted funds have been exhausted, the balance is allocated to unrestricted funds by way of a reserves transfer (see note 16). |

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

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

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

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

Note 9 Tangible fixed assets

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

9.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | 170,000 | - | - | 2,948 | 172,948 |
| Additions | 455,000 | - | - | 19,194 | 474,194 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 625,000 | - | - | 22,142 | 647,142 |

9.2 Depreciation and impairments

| **Basis | Not depreciated (see below) | | SL | | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|-----------------------------|--|-----------|--|---|
| ** Rate | N/A | | See below | | |

| | | | | | |
|--------------------------|---|---|---|-------|-------|
| At beginning of the year | - | - | - | 1,833 | 1,833 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 2,603 | 2,603 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | 4,436 | 4,436 |

9.3 Net book value

| | | | | | |
|---|---------|---|---|--------|---------|
| Net book value at the beginning of the year | 170,000 | - | - | 1,116 | 171,116 |
| Net book value at the end of the year | 625,000 | - | - | 17,706 | 642,706 |

Depreciation Policies

Freehold land and buildings are not depreciated as they are subject to an ongoing programme of repair and maintenance with the aim of keeping them in good condition, and thus maintaining their value. Given the estimated residual value of the buildings and their anticipated lives, a depreciation charge would be immaterial to these financial statements. The carrying value has been considered and no provision for impairment is considered necessary.

Fixtures, Fittings and Equipment are depreciated on a straight line basis over the following lives:

- Church Fixtures and Fittings 10 years
- Church PA & Livestream Equipment 5 years
- Other IT Equipment including Computers 3 years
- Other Moveable Equipment 5 years

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

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

Note 9 Tangible fixed assets (cont)

9.4 Impairment

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

| |
|-----|
| N/A |
|-----|

9.5 Revaluation

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

the effective date of the revaluation

| |
|-----|
| N/A |
|-----|

the name of independent valuer, if applicable

| |
|-----|
| N/A |
|-----|

the methods applied and significant assumptions

| |
|-----|
| N/A |
|-----|

the carrying amount that would have been recognised had the assets been carried under the cost model.

| |
|-----|
| N/A |
|-----|

9.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

| |
|-----|
| Nil |
|-----|

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

| |
|--------|
| £7,068 |
|--------|

(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.

| |
|--|
| Book value of the church flat of £170,000 is security for the associated mortgage and the book value of £455,000 is security for an £80,000 loan facility provided by a church member. |
|--|

Note 10 Debtors and prepayments

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

10.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|----------------|----------------|
| | - | - |
| | 68,166 | 54,962 |
| | 145 | 1,886 |
| Total | 68,311 | 56,848 |

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

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

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|--------------|----------------|----------------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Note 11 Creditors and accruals

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

11.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | 480 | 4,106 | - | - |
| Bank loans and overdrafts | 1,056 | 404 | 83,419 | 84,475 |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 21,668 | 500 | 88,616 | - |
| Taxation and social security | - | - | - | - |
| Other creditors | 9,493 | 2,253 | - | - |
| Total | 32,698 | 7,264 | 172,035 | 84,475 |

11.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Funds were received from church members during the year in the form of interest free loans to assist with the purchase of the church building in January 2023. These were initially recorded as Other creditors. Subsequent to the year end, in January 2024, some of these loans were waived and converted to gifts, which will be recognised as income in the year ended 31 August 2024.

Movement in deferred income account

| | This year £ | Last year £ |
|--|----------------|----------------|
| Balance at the start of the reporting period | - | - |
| Amounts added in current period | 20,000 | - |
| Amounts released to income from previous periods | - | - |
| Balance at the end of the reporting period | 20,000 | - |

Note 12 Provisions for liabilities and charges

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

12.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- 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.

| |
|-----|
| N/A |
| N/A |
| N/A |

12.2 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

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

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

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

13.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Financial Instruments include:

- A £85,000 commercial mortgage payable in fixed instalments, the term of which expires in July 2047. The interest rate was 4.5% at the point that the facility was drawn down in August 2022. During the current year the rate steadily increased finally reaching 8.2% by the end of the year. The interest rate on the mortgage has continued to rise after the year end and is currently 8.45%.

- £40,000 of interest free loans from church members. These were initially for a 10 year term however subsequent to the end of the current year, £20,000 of these loans have been waived and converted to gifts.

- An £80,000 fixed interest term loan from a church member payable in instalments over 10 years. The interest rate on the loan is 2.3%.

Other financial instruments comprise:

- Short term debtors due from HMRC for Gift Aid
- Cash held at the bank in current or deposit accounts

13.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

The £80,000 fixed interest term loan is secured on the church building and the commercial mortgage is secured on the church flat (see note 9).

Note 14 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 £ |
|----------------|----------------|
| - | - |
| - | - |
| 73,818 | 58,161 |
| - | - |
| 73,818 | 58,161 |

Note 15 Fair value of assets and liabilities

15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

For debtors from HMRC credit risk is considered negligible.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.

15.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C Notes to the accounts (cont)

Note 16 Charity funds

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|----------------------|---|---------------------------------|----------------|----------------|-------------|--------------------|---------------------------------|
| Youth and Children's Worker / Ministry Trainee | R | For expenditure on specific staff roles | - | 4,143 | (31,900) | 27,757 | - | - |
| Church Building | R | For purchase of a church building | 20,725 | 377,071 | (5,628) | (392,168) | - | - |
| Church Refurbishment | R | For church building refurbishment and fit out | - | 37,963 | (2,036) | (14,144) | - | 21,783 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | 1,000 | (1,000) | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 140 | - | - | - | - | 140 |
| General | U | All other expenditure | 173,520 | 89,846 | (83,741) | 378,554 | - | 558,179 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 194,385 | 510,023 | 124,306 | - | - | 580,101 |

Section C Notes to the accounts (cont)

Note 16 Charity funds (cont)

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

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

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

| Fund names | Type PE, EE R or U * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|----------------------|---|---------------------------------|----------------|------------------|-------------|--------------------|---------------------------------|
| Church Flat | R | For purchase of a church flat | 1,875 | - | (1,875) | - | - | - |
| Youth and Children's Worker / Ministry Trainee | R | For expenditure on specific staff roles | 27,563 | 17,045 | (45,956) | 1,349 | - | - |
| Church Building | R | For purchase of a church building | - | 20,725 | - | - | - | 20,725 |
| Missionary Gifts - Specific | R | Gifts from individuals to pass onto other organisations | - | 1,420 | (1,420) | - | - | - |
| Missionary Gifts - General | U | For grants to mission organisations | 100 | 100 | (60) | - | - | 140 |
| General | U | All other expenditure | 158,726 | 97,179 | (81,037) | (1,349) | - | 173,520 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 188,263 | 136,469 | (130,348) | - | - | 194,385 |

Note 16

Charity funds (cont)

16.3 Transfers between funds

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|--------|
| Between unrestricted and restricted funds | <p>Transfers from restricted to unrestricted funds represent where income restricted in its use has been used to purchase tangible assets.</p> <ul style="list-style-type: none"> - The £392,168 transfer in the current year relates to the balance on the Church Building fund which was partly used to finance the purchase of the church building. - The £14,144 transfer in the current year relates to fixtures and fittings purchased together with refurbishment work undertaken to date on the church building. <p>There were no such transfers in the prior year as the Church Flat fund of £1,875 was used towards legal costs associated with the purchase of the church flat, rather than for purchase of the flat itself.</p> <p>Transfers from unrestricted to restricted funds represent the excess spending over and above the remaining balance on the relevant restricted fund.</p> <ul style="list-style-type: none"> - The £27,757 transfer in the current year relates to excess spending on the Youth and Childrens Worker and Ministry Trainee over and above gifts and grants received. The equivalent amount in the prior year was a transfer of £1,349. | |
| Between endowment and restricted funds | N/A | |
| Between endowment and unrestricted funds | N/A | |
| | | |

16.4 Designated funds

| Planned use | Purpose of the designation | Amount |
|---|--|--------|
| Missionary Giving (Missionary Gifts - General fund) | This is to be used for ad-hoc missionary giving and represents a combination of unspent amounts designated for missionary giving together with general gifts from church members towards mission and / or local needs. | £140 |
| | | |
| | | |
| | | |
| | | |

Note 17 Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

17.3 Transaction(s) with related parties

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

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

FALSE (see note 18)

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

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

N/A

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

N/A

Note 18**Additional Disclosures**

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

Related party transactions (Note 17)

Reuben Mann, who is a trustee, receives payments for his services as pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Reuben's role as trustee, amounted to £36,666 in the year (£34,920 for the prior year).

The charity also contributed £2,980 (£3,432 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £430 (£566 for the prior year).

An additional £1,254 of pension contributions is due to be paid in 2023/24 and has been included in liabilities. This relates to a £998 underpayment from the current year, £60 for the year ended 31 August 2022 and £196 from prior years.

The remaining £1,120 of expenses in the current year includes a contribution to his home office (based on 50% of the relevant bills together with any incremental costs) prior to January 2023 along with reimbursement for attendance at various conferences and the purchase of books. The equivalent amounts in the prior year amounted to £990.

The charity also reimbursed him for £281 of travel costs for his visit to overseas mission partners during the current year.

Michael Prest, a trustee of the charity, received a rental amount of £650 per month from the church in relation to the provision of accommodation for the Ministry Trainee. During the year he received £1,300 (£7,800 in the prior year) which is included in 'Other Running Costs' within 'Expenditure on charitable activities'.

EMMANUEL CHURCH MARLBOROUGH

England & Wales - Charity number 1162884

Accounts



Registered charity number 1162884

Emmanuel Church Marlborough

Trustees' Annual Report for year ending 31 August 2022

Reference and administration details

Charity name EMMANUEL CHURCH MARLBOROUGH

Registered Charity No. 1162884

Charity's principal address Emmanuel Church, New Road, Marlborough, SN8 1AH

Names of the charity trustees who manage the charity

| <u>Trustee name</u> | <u>Office</u> | <u>Dates acted if not for the whole year</u> |
|---------------------------|---------------|--|
| Mr Reuben Mann | Chairman | |
| Mr Bruce Evans | | |
| Mr Graham Hilton | | |
| Mr Michael Prest | | |
| Mr Peter Keighley | Treasurer | |
| Mrs Caroline Iliffe | Secretary | Became a Trustee on 3/2/2022 |
| Mrs Valerie Nelson-Piercy | Secretary | Ceased being a Trustee on 3/2/2022 |

Structure, governance and management

Governing Document

Emmanuel Church Marlborough ('the Church') is constituted as a Charitable Incorporated Organisation registered with the Charity Commission in July 2015 under charity number 1162884. It is governed by a constitution document adopted on 28 July 2015 and modified on 11 November 2017. The constitution document was modified as planned from the outset to establish the Church as a local church, with its own leadership, responsible to its own membership. This was at the initiative of the first Trustees, for reasons both of practical sustainability and Biblical principle.

The trustees are those who are appointed to the offices of Elder (including Pastor), Church Secretary and Treasurer in accordance with the Church Handbook.

Induction and training of trustees

Whenever a new trustee is appointed they shall be provided with a copy of:

- a) The latest annual report and accounts of the Church;
- b) The Constitution
- c) Any other documentation relevant to the Church

Organisational Structure

During this period the charity trustees have been responsible for the general control and management of the charity. They have met formally three times, which is in excess of the requirement to meet at least twice in each 12 month period specified in the Constitution.

The trustees include Reuben Mann who is one of four elders who are responsible for spiritual oversight of the fellowship in accordance with the Constitution. Reuben Mann serves as full-time pastor of the fellowship. The other elders are Bruce Evans, Graham Hilton and Michael Prest.

Emmanuel Church Marlborough

Consideration of Risks

Three main areas of risk have been identified, and the procedures put in place to mitigate these are as follows.

- 1) The charity closely monitors and manages its finances to ensure that funds are available for ongoing support of its objectives.
- 2) Appropriate insurance is in place to protect the charity from unexpected events.
- 3) DBS checks are made for all those who work with children or other vulnerable groups as part of the church's activities to avoid safe-guarding issues arising.

Objectives and Activities

Aims

The Aims 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 primarily, but not exclusively, within Marlborough and the surrounding neighbourhood; and
- (2) such other charitable purposes, as shall in the opinion of the members of the Church put into practice the Christian faith in accordance with the Basis of Faith, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements.

Strategies

In support of our Aims, our strategies are:

- (1) To reach out to people in Marlborough & the wider region with the good news of Jesus, enabling anyone regardless of age, race or religion to learn more about the Christian faith as taught in the Bible;
- (2) To build up the fellowship through Bible teaching in the context of prayerful mutual care so that we are equipped for active gracious involvement in the wider community, praying for opportunities to speak of Christ;
- (3) To support the spread of this good news globally.

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

Emmanuel Church Marlborough

Activities and Achievements

Our activities are free of charge and open to all (unless stated otherwise). These have included:

Sunday services

We have run a church service every Sunday. Our church services have been attended regularly by people from Marlborough and the wider community up to a 10 mile radius. The number of people attending has fluctuated between about 70 and 100 depending on the time of year. These include both Christians and non-Christians who enjoy the friendship and support of the church community. Our services are publicly advertised. Visitors often remark how welcoming the church is.

Our services are in person at Emmanuel Church (formerly Christchurch) on New Road in Marlborough. We also livestream our services for those who are unable to attend in person.

Sunday School & Youth Group

Our church services normally include a crèche and two Sunday School groups for children up to the top of primary school. These are well staffed by volunteers and well attended as young families normally form a high proportion of people attending.

After our church service, once a fortnight, we run a friendly Bible study group for young people in Key Stage 3.

Children's groups and events

We run *Little Friends*, a toddler group meets weekly on Thursday mornings for any parents and carers wishing to bring their toddlers to a session of play, singing and a short Bible story.

We run *Sparklers*, a monthly children's club on Monday afternoons for any children in Key Stage 1, with games, snacks and a Bible story.

We run *Explorers*, a weekly children's club on Friday evenings for children in Key Stage 2, with games and a short Bible talk. There is a 50p charge for snacks.

We run *Friday Nights*, a weekly youth club on Friday evenings for young people in Key Stage 3, with a range of social indoor and outdoor activities and a short Bible talk.

We ran a four-day long Holiday Club for primary age children in August 2022. This event included games, craft, food and age-appropriate teaching from the Bible. We requested a donation of £5 in total per family for the Holiday Club towards costs. The Holiday Club was heavily publicised and well attended with many guests from the wider community.

Emmanuel Church Marlborough

Home groups

We have three evening mid-week meetings in homes, one in Marlborough, one in Pewsey and one in Ogbourne St George. These groups meet weekly to build friendship, to pray for one another and to study the Bible together. Once a month the groups meet centrally together to focus on prayer and planning.

Ladies' Bible Study

We have a ladies' Bible study which meets fortnightly in a home on Friday mornings. This is an opportunity to pray for one another, to study the Bible and to encourage one another as Christian women.

Men's and Women's Socials

We have held a number of social meals, some for women and some for men, in homes, in restaurants and in the church building. These have been a chance to build friendship within the church and to invite others who have shown an interest in coming to our church. On each occasion there is a short Bible talk or personal Christian testimony.

Enquirers course

In January 2022, we ran a series of 3 multi-media based discussion evenings called Hope Explored for people interested in finding out about Christianity.

Christmas Events

We held a number of different initiatives to celebrate Christmas and to share the Christmas message with the wider community.

The first was an evening of carol singing in Waitrose during the 'turning on of the lights' on the High Street. The second was a Car Park Carol Service with the kind permission of a local supermarket. This was organised like a drive-in carol service and attendees were encouraged to decorate their cars with a Christmas theme. An activity pack with mince pies was provided for families to enjoy as they watched an open-air nativity and sang carols in their cars. This event proved so popular in the local community that we had to run it twice to accommodate all the cars. Finally, we held a more traditional carol service in the church building.

Queen's Jubilee

We celebrated Queen Elizabeth II's Jubilee by inviting the wider community to afternoon tea at the Marlborough Recreation Ground ('Rec'). This included live music, food & drink, fête style stalls, a dog-show and a talk about the Queen and her Christian faith.

Emmanuel Church Marlborough

Pastoral care

Our four elders, including our full-time pastor, oversee our spiritual care of the fellowship and of others with whom we're associated. This includes regular pastoral visits and mentoring where the opportunity is given for personal Bible study and prayer. Our deacons, Caroline Iliffe and Peter Keighley, also have responsibility for oversight of practical care within the fellowship.

Ministry Staff

In addition to having a full-time pastor, the church has recruited two part-time members of ministry staff (a Children's & Youth Worker and a Ministry Trainee). They joined us at the end of August 2021 and are also training in Christian ministry.

Other community involvement

We encourage our fellowship to be active in contributing to the life of the wider community. For example, several members volunteer in local schools by taking assemblies and running Christian groups, others are school governors and trustees of local pre-schools. One is a trustee of a local bookshop, yet others volunteer with all sorts of charities.

Contribution by the fellowship

While the church does employ a Pastor it would not be possible to accomplish all of this without the hard work and service of all the fellowship who give so much time and effort voluntarily in support of our Aims.

Financial review

Reserves

The trustees have reviewed the reserves of the charity. Our funds on 31 August 2022 are approximately sufficient to cover 5 months' operating costs of the church, excluding further giving.

Principal sources of funds

The charity's main sources of income have been:

- Donations from regular attendees
- A grant of £19750 from the Training Fund of the FIEC (Fellowship of Independent Evangelical Churches) to assist with the employment of our Children's & Youth Worker
- Support raised by our Children's & Youth Worker and our Ministry Trainee from personal supporters and Christian trusts.

Emmanuel Church Marlborough

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in a current account and a deposit account.

The church purchased, in August 2022, an apartment in Marlborough initially to house our Children's & Youth Worker. To help achieve this, we took out a mortgage for £85,000.

Future plans

We intend to continue to pursue our aims and objectives through activities similar to and in addition to what we have already been doing, as funds allow.

In 2022, the Methodist church building, which we had been hiring for Sunday services and midweek activities, was put up for sale on the open market. Wiltshire Council registered this building as an Asset of Community Value and this gained us 6 months in which to raise funds for a bid. Having obtained an independent valuation, Emmanuel Church Marlborough bid for and purchased this building in January 2023. The funds for this purchase were raised from:

- Donations by regular attendees
- Gifts by other interested individuals and trusts
- A personal loan from an individual in the church at an interest rate of 2.3%

Declaration

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

Signed on behalf of the charity's trustees by:

M. S. Prest

Michael Prest

Trustee

Date 30/6/23

C. Iliffe

Caroline Iliffe

Secretary

Date 30.6.23

Independent examiner's report to the trustees of Emmanuel Church Marlborough

I report to the trustees on my examination of the accounts of Emmanuel Church Marlborough for the year ended 31 August 2022, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of Emmanuel Church Marlborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Emmanuel Church Marlborough's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Emmanuel Church Marlborough as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

30 June 2023



Receipts and payments accounts

For the period
from

01/09/2021

To

31/08/2022

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Direct Gifts from individuals (notes 5 & 8) | 75,642 | 20,330 | - | 95,972 | 64,797 |
| Gifts from individuals via CAF / Stewardship | 3,000 | - | - | 3,000 | 6,068 |
| Gifts from supporting organisations (notes 5 & 8) | - | 34,850 | - | 34,850 | 3,250 |
| Gifts for specific purposes (note 4) | 520 | - | - | 520 | 610 |
| Gift aid on gifts from individuals | - | - | - | - | - |
| Sundry income (note 6) | 1,693 | - | - | 1,693 | 10 |
| Interest received | 121 | - | - | 121 | 182 |
| Income from events (notes 1 and 6) | 3,186 | - | - | 3,186 | - |
| Sub total (Gross income for AR) | 84,163 | 55,180 | - | 139,343 | 74,917 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 84,163 | 55,180 | - | 139,343 | 74,917 |
| A3 Payments | | | | | |
| Pastor stipend (note 2) | 34,920 | - | - | 34,920 | 34,224 |
| Pastor pension (note 2) | 3,432 | - | - | 3,432 | 3,320 |
| Pastor expenses (note 2) | 1,556 | - | - | 1,556 | 648 |
| Other staff costs (incl. expenses/housing) (note 5) | 11,970 | 42,890 | - | 54,860 | 8,665 |
| Hire of premises for services and activities | 7,955 | - | - | 7,955 | 4,590 |
| Supplies and services | 3,481 | - | - | 3,481 | 4,313 |
| Outreach, website and publicity | 1,230 | - | - | 1,230 | 1,418 |
| Legal and other similar fees (note 5) | 11,039 | 1,500 | - | 12,539 | - |
| Sundry Costs | 2,402 | - | - | 2,402 | 726 |
| Costs of events (notes 1 & 6) | 3,498 | - | - | 3,498 | 500 |
| Missionary Giving - Church | 1,434 | - | - | 1,434 | 5,114 |
| Missionary Giving - From church members (note 4) | - | - | - | - | 430 |
| Sub total | 82,917 | 44,390 | - | 127,307 | 63,948 |
| A4 Asset and investment purchases, (see table) | | | | | |
| Purchases of equipment | 558 | - | - | 558 | 817 |
| Purchase flat incl. mortgage payments (note 7) | 85,445 | - | - | 85,445 | - |
| Sub total | 86,004 | - | - | 86,004 | 817 |
| Total payments | 168,920 | 44,390 | - | 213,310 | 64,765 |
| Net of receipts/(payments) | - 84,758 | 10,790 | - | - 73,968 | 10,152 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 123,443 | 8,685 | - | 132,128 | 121,976 |
| Cash funds this year end | 38,686 | 19,475 | - | 58,161 | 132,128 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Barclays Community Account | 22,667 | 19,475 | - |
| | Kingdom Deposit Account | 16,019 | - | - |
| | Cash | - | - | - |
| | Total cash funds | 38,686 | 19,475 | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |

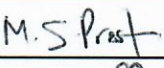
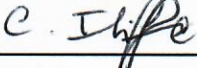
| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---------------------------------|---|------------------------------------|----------------------------------|---------------------------------|
| B2 Other monetary assets | Gift aid to be claimed (note 3) | 49,625 | 2,691 | - |
| | Holiday Club income from August 2022 (note 6) | 150 | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------|---------|-----------------------------|-----------------|--------------------------|
| B3 Investment assets | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| Categories | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|--------------------|-----------------------------|-----------------|--------------------------|
| B4 Assets retained for the charity's own use | Equipment | Unrestricted | 6,606 | - |
| | Apartment (note 7) | Unrestricted | 170,000 | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| Categories | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|--------------------------------|---------------------------------|-----------------------|---------------------|
| B5 Liabilities | Mortgage on Apartment (note 7) | Unrestricted | 84,109 | Monthly to Aug 2047 |
| | Refund overpaid gift | Unrestricted | 1,350 | Aug 2022 |
| | Missionary gift re 21/22 | Unrestricted | 2,626 | Oct 2021 |
| | Employer pension contributions | Unrestricted | 497 | Sept 2022 & prior |
| | | | | |

Signed by two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|-----------------|------------------|
|  | MICHAEL PREST | 30/6/23 |
|  | CAROLINE ILIFFE | 30.6.23 |

Notes to the accounts

Note 1

Income from events in the current year included £2,406 for the church's March 2022 weekend away. There was no such income in the prior year.

The cost of the March 2022 weekend away, including the speaker and the children's work team, was £2,910, of which £2,410 is recorded in the current year's accounts and the initial deposit of £500 was recorded in the prior year accounts.

Note 2

Reuben Mann, who is a trustee, receives payments for his services as pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Reuben's role as trustee, amounted to £34,910 in the year (£34,224 for the prior year).

The charity also contributed £3,432 (£3,320 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £566 (£266 for the prior year).

An additional £256 of pension contributions is due to be paid in 2022/23 and has been included in liabilities. This relates to a £60 underpayment from the current year and £196 from prior years.

The remaining £990 of expenses in the current year includes a contribution to his home office, based on 50% of the relevant bills together with any incremental costs, along with reimbursement for attendance at various conferences. The equivalent amounts in the prior year amounted to £382.

Note 3

This represents Gift Aid due to be claimed after the end of the year relating to gifts given prior to the end of the year by individuals who had valid Gift Aid forms in place prior to the date of approval of these accounts. Gift Aid due in relation to gifts to Restricted funds has been included in 'Restricted other monetary assets'.

No claims have yet been made related to gifts in the current financial year. Claims for the years ended 31 August 2019, 31 August 2020 and 31 August 2021 were made in January 2023 and as a result £34,579 of Gift Aid was received, together with £576 of interest.

Note 4

During the year, a number of church members made gifts in support of a specific missionary appeal. These gifts amounted to £520 and are included in 'Gifts for specific purposes'. Whilst these are included within Unrestricted funds, they represent funds designated for a particular purpose.

In the prior year £380 was received from church members for a similar appeal together with £80 of additional support for those charities. In addition a further £150 was donated to provide for local needs.

Note 5

Several gifts relating to the employment of staff have been received that have been classed as Restricted funds.

Support from both individuals and churches towards the cost of employing a Children's & Youth Worker and a Ministry Trainee was received, which in total resulted in £15,955 of restricted income during the year (£8,085 in the prior year). There was also a £19,750 grant received from FIEC towards the costs of the ministry & training of the Children's & Youth Worker for 2 years to August 2023.

Costs associated with the employment of these staff members incurred during the year exceeded the balance of associated Restricted funds and hence the excess costs have been deducted from Unrestricted funds.

In the prior year, a further £1,500 was received from individuals in relation to the costs of purchasing an apartment which is to be used to house the Children's & Youth worker, the purchase of which completed in August 2022. This restricted income amount was utilised during the year for the associated legal fees. See also note 7.

Notes to the accounts (continued)

Note 5 (continued)

Michael Prest, a trustee of the charity, received a rental amount of £650 per month from the church in relation to the provision of accommodation for the Ministry Trainee. During the year he received £7,800 (£650 in the prior year) which is included in 'Other staff costs (incl. expenses / housing)'.

Note 6

Income from regular groups, outreach events and the children's holiday club is included within Sundry Income and represents contributions from participants made towards the cost of running such events.

During the year such income amounted to £2,293 (including £780 for the Real Life event, which has instead been included in 'Income from events', and £190 from the prior year's holiday club). The equivalent amount of such income received in the prior year was £110. A further £150 related to the current year was received in September 2022, which is included in 'Other monetary assets'.

The costs of running and promoting these activities are included within either 'Supplies and services', 'Outreach, website & publicity' or 'Sundry costs' as appropriate however due to its size the £1,088 cost associated with the Real Life event has been included in 'Costs of events'.

Note 7

In August 2022, the church purchased an apartment for £170,000. This was funded with historic reserves of £85,000 together with a 25 year variable rate repayment mortgage for £85,000 from Reliance Bank. The apartment has been included in 'Assets retained for the charity's own use' and the balance on the associated mortgage is shown in 'Liabilities'.

In the prior year £1,500 of funds were donated to assist with this purchase. These were utilised towards the significant legal costs and other fees incurred during the current year.

Note 8

During 2022, the Christchurch building, where Sunday services were being held, was put up for sale by its owners. As a result Emmanuel Marlborough members and other organisations were approached to ask for pledges to donate or loan money to the charity to enable a bid to be made to purchase the property from the vendors.

Some of these pledges resulted in income being received in the current year, amounting to £19,475. These amounts have been included in Restricted funds and £1,000 of associated Gift Aid to be claimed is included in 'Restricted other monetary assets'. During October and November 2022, the remaining pledges were collected in, following acceptance of the charity's offer to purchase the church building, with final sale completion achieved during January 2023.

EMMANUEL CHURCH MARLBOROUGH

England & Wales - Charity number 1162884

Accounts



Registered charity number 1162884

Emmanuel Church Marlborough

Trustees' Annual Report for year ending 31 August 2021

Reference and administration details

Charity name EMMANUEL CHURCH MARLBOROUGH

Registered Charity No. 1162884

Charity's principal address Unit 7471, PO Box 6945, London, W1A 6US

Names of the charity trustees who manage the charity

| <u>Trustee name</u> | <u>Office</u> | <u>Dates acted if not for the whole year</u> |
|---------------------------|---------------|--|
| Mr Reuben Mann | Chairman | |
| Mr Bruce Evans | | |
| Mr Graham Hilton | | |
| Mr Michael Prest | | |
| Mrs Valerie Nelson-Piercy | Secretary | Ceased being a Trustee on 3/2/2022 |
| Mr Peter Keighley | Treasurer | |
| Mrs Caroline Iliffe | Secretary | Became a Trustee on 3/2/2022 |

Structure, governance and management

Governing Document

Emmanuel Church Marlborough ('the Church') is constituted as a Charitable Incorporated Organisation registered with the Charity Commission in July 2015 under charity number 1162884. It is governed by a constitution document adopted on 28 July 2015 and modified on 11 November 2017. The constitution document was modified as planned from the outset to establish the Church as a local church, with its own leadership, responsible to its own membership. This was at the initiative of the first Trustees, for reasons both of practical sustainability and Biblical principle.

The trustees are those who are appointed to the offices of Elder (including Pastor), Church Secretary and Treasurer in accordance with the Church Handbook.

Induction and training of trustees

Whenever a new trustee is appointed they shall be provided with a copy of:

- a) The latest annual report and accounts of the Church;
- b) The Constitution
- c) Any other documentation relevant to the Church

Organisational Structure

During this period the charity trustees have been responsible for the general control and management of the charity. They have met formally three times, which is in excess of the requirement to meet at least twice in each 12 month period specified in the Constitution.

The trustees include Reuben Mann who is one of four elders who are responsible for spiritual oversight of the fellowship in accordance with the Constitution. Reuben Mann serves as full-time pastor of the fellowship. The other elders are Bruce Evans, Graham Hilton and Michael Prest.

Consideration of Risks

Three main areas of risk have been identified, and the procedures put in place to mitigate these are as follows.

- 1) The charity closely monitors and manages its finances to ensure that funds are available for ongoing support of its objectives.
- 2) Appropriate insurance is in place to protect the charity from unexpected events.
- 3) DBS checks are made for all those who work with children or other vulnerable groups as part of the church's activities to avoid safe-guarding issues arising.

Objectives and Activities

Aims

The Aims 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 primarily, but not exclusively, within Marlborough and the surrounding neighbourhood; and
- (2) such other charitable purposes, as shall in the opinion of the members of the Church put into practice the Christian faith in accordance with the Basis of Faith, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements.

Strategies

In support of our Aims, our strategies are:

- (1) To reach out to people in Marlborough & the wider region with the good news of Jesus, enabling anyone regardless of age, race or religion to learn more about the Christian faith as taught in the Bible;
- (2) To build up the fellowship through Bible teaching in the context of prayerful mutual care so that we are equipped for active gracious involvement in the wider community, praying for opportunities to speak of Christ;
- (3) To support the spread of this good news globally.

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

Emmanuel Church Marlborough

Activities and Achievements

Our activities are free of charge and open to all (unless stated otherwise). These have included:

Sunday services

We have run a church service every Sunday. Our church services have been attended regularly by people from Marlborough and the wider community up to a 10 mile radius. The number of people attending has fluctuated between about 50 and 70 depending on the time of year. These include both Christians and non-Christians who enjoy the friendship and support of the church community. Our services are publicly advertised. Visitors often remark how welcoming the church is.

Due to the COVID-19 pandemic, our Sunday services were held on Zoom during the months of January and February 2021. We publicised online that all were welcome to request log-in details. After restrictions were lifted in March 2021 we resumed services in person, following appropriate COVID-19 risk assessment, but also continued livestreaming our services for those who were in self isolation.

Sunday School & Youth Group

Prior to the COVID-19 pandemic, our church services normally included a crèche and a pre-school group, as well as a Sunday School for children aged up to 11. . When we resumed in-person services in September 2020, these arrangements changed to conform to COVID-19 regulations. Instead, we ran strictly socially-distant groups in three rooms: The main service happened in one room; An all-age service for families with children in Key Stage 1 and below happened in another room; A Bible study for children in Key Stage 2 happened in a third room. Since September 2021 we have resumed the multiple groups as before. These are well staffed and well attended as young families normally form a high proportion of people attending.

For young people in Key Stage 3 we ran a socially-distant group every other week after the church service. This involved a short Bible study on topics relevant to young people.

Due to the COVID-19 pandemic, both Sunday School and the Youth Group met on Zoom from January to February 2021.

Children's groups and events

Explorers club meets on Friday evenings for children in Key Stage 2, with games and a short Christian talk. There is a 50p charge for snacks. Due to the COVID-19 pandemic, this group met online by Zoom from September 2020 and resumed in person in April 2021.

The *Little Friends* toddler group which previously met on Thursday mornings and was open to any parents and carers wishing to bring their toddlers to a morning session of play, singing and a short Christian talk was not able to meet for the whole of the reporting period due to the COVID-19 pandemic. However, some outdoor meet ups, with games and a short story, were organised in June and July 2021 in a local park.

Emmanuel Church Marlborough

Children's groups and events (continued)

We ran a four-day long Holiday Club for primary age children in August 2021. This event included games, craft, food and age-appropriate teaching from the Bible. We requested a donation of £5 in total per family for the Holiday Club towards costs. The Holiday Club was heavily publicised and well attended with many guests from the wider community.

Home groups

We have two evening mid-week meetings in homes, one in Marlborough and one in Pewsey which meet every week. This is an opportunity to build friendship, to pray for one another and to study the Bible together. Once a month the groups meet together to focus on prayer and planning. Between March 2020 and August 2021, due to the COVID-19 pandemic, these groups met, not in person but online, by Zoom.

Ladies' Bible Study and Socials

We have a day-time mid-week meeting which meets approximately once every two weeks. This is an opportunity to pray for one another, to study the Bible and to encourage one another as Christian ladies. Normally this would meet in a home. Since March 2020, due to the COVID-19 pandemic, it has met when possible in various ways depending on the regulations: Either on Zoom, or (when permitted, following appropriate risk-assessment) in groups of 6 at a local café or outdoors

In May and July 2021, we held social events for ladies, a chance for meeting friends and inviting others who might have shown an interest in coming to our church. On each occasion a meal was provided outdoors in a garden and a lady within the church spoke about her Christian faith.

Men's Events

In May and July 2021, we ran social events for men, both to encourage friendship within the church, to meet guests and to consider an interesting topic with a short talk. These involved sharing take-away meals in a church member's garden. All were welcome and we shared the bill.

Seminars

In October 2020 a Parenting Seminar was held via Zoom with guest speakers. The aim was to encourage parents in the church in raising their children according to Christian principles.

In November 2020 we ran an online event entitled "Beyond the Big C". This involved an interview with Jeremy Marshall, former CEO of Britain's oldest bank and author of the book "Beyond the Big C", talking about his faith and his battle with cancer. The event was widely publicised and open to all.

Enquirers course

From May 2021, we ran a series of 7 evenings called Christianity Explored for people interested in finding out about Christianity. This included multi-media Bible study and was run in the home of a church member, following appropriate COVID-19 risk assessment.

Emmanuel Church Marlborough

Christmas Events

Instead of our usual Carol services we held a number of different Christmas events due to COVID-19 restrictions. The first was an evening carol singing outdoors in small groups on a new housing estate in Marlborough. The second was an online Christmas Bake Along, featuring Martha Collinson, and aimed at children. The real-time baking lesson was interspersed with short all age talks explaining the reason for the season. Children in the church were encouraged to invite their friends to watch and bake at home. Thirdly we had an online Carol Service, and lastly we held a Car Park Carol Service with the kind permission of a local supermarket. This was organised like a drive-in carol service and attendees were encouraged to decorate their cars with a Christmas theme. An activity pack with mince pies was provided for families to enjoy as they watched an open-air nativity and sang carols in their cars. This event proved so popular in the local community that we had to run it twice to accommodate all the cars.

Easter events

Due to the popularity of the Christmas Bake Along we participated in an online Easter Bake Along with Martha Collinson and Ed Drew (from Faith in Kids) talking about Jesus' resurrection, while teaching everyone to bake Easter brownies. Children in the church invited friends and provided them with baking ingredients.

The church also created a Trail of Hope around Marlborough town over the Easter weekend. This was a free walking trail of doorstep displays showing the Easter story.

A socially-distant Good Friday open air service was held in the grounds of St John the Baptist Church in Mildenhall. All were welcome to attend.

Pastoral care

Our four elders, including our full-time pastor, oversee our spiritual care of the fellowship and of others with whom we're associated. This includes regular pastoral visits and mentoring where the opportunity is given for personal Bible study and prayer. Our deacons, Valerie Nelson-Piercy and Peter Keighley, also have some responsibility for oversight of practical care within the fellowship.

Other community involvement

We encourage our fellowship to be active in contributing to the life of the wider community. For example, several members volunteer in local schools by taking assemblies and running Christian groups, others are school governors and trustees of local pre-schools. One is a trustee of a local bookshop, yet others volunteer with all sorts of charities.

Contribution by the fellowship

While the church does employ a Pastor it would not be possible to accomplish all of this without the hard work and service of all the fellowship who give so much time and effort voluntarily in support of our Aims.

Financial review

Reserves

The trustees have reviewed the reserves of the charity. Our unrestricted funds at 31 August 2021 are approximately sufficient to cover 12 months' operating costs of the church, excluding further giving.

Principal sources of funds

The charity's main sources of income have been:

- Donations from regular attendees and other concerned individuals;
- Grants and donations from other churches and organisations

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in a current account and a deposit account.

The church agreed in October 2021 to take a mortgage for £85,000 for the purchase of an apartment initially to house a member of staff although this has not yet completed.

Future plans

We intend to continue to pursue our aims and objectives through activities similar to and in addition to what we have already been doing, as funds allow.

The church recruited two part-time members of ministry staff (a Children's & Youth Worker, and a Ministry Trainee) who joined us at the end of August 2021, while also training in Christian ministry. Their employment costs will be covered partly by application to external trusts, funds and supporters; and partly from giving by members of the church.

Emmanuel Church Marlborough

Declaration

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

Signed on behalf of the charity's trustees by:

R Mann
.....

Reuben Mann

Chairman

Date *30.6.22*
.....

C. Iliffe
.....

Caroline Iliffe

Secretary

Date *30.6.22*
.....

Independent examiner's report to the trustees of Emmanuel Church Marlborough

I report to the trustees on my examination of the accounts of Emmanuel Church Marlborough for the year ended 31 August 2021, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of Emmanuel Church Marlborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Emmanuel Church Marlborough's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Emmanuel Church Marlborough as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

30 June 2022



Receipts and payments accounts

For the period
from

01/09/2020

To

31/08/2021

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|--|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Direct Gifts from individuals (note 5) | 58,462 | 6,335 | - | 64,797 | 69,369 |
| Gifts from individuals via CAF / Stewardship | 6,068 | - | - | 6,068 | 9,503 |
| Gifts from supporting churches (note 5) | - | 3,250 | - | 3,250 | 834 |
| Gifts for specific purposes (notes 1 & 4) | 610 | - | - | 610 | 1,626 |
| Gift aid on gifts from individuals | - | - | - | - | - |
| Sundry income (note 6) | 10 | - | - | 10 | 532 |
| Interest received | 182 | - | - | 182 | 500 |
| Income from events (note 1) | - | - | - | - | 4,480 |
| Sub total (Gross income for AR) | 65,332 | 9,585 | - | 74,917 | 86,844 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 65,332 | 9,585 | - | 74,917 | 86,844 |
| A3 Payments | | | | | |
| Pastor stipend (note 2) | 34,224 | - | - | 34,224 | 35,910 |
| Pastor pension (note 2) | 3,320 | - | - | 3,320 | 3,240 |
| Pastor expenses (note 2) | 648 | - | - | 648 | 921 |
| Other staff costs (including expenses) (note 5) | 7,765 | 900 | - | 8,665 | 6,455 |
| Hire of premises for services and activities | 4,590 | - | - | 4,590 | 7,966 |
| Supplies and services | 4,313 | - | - | 4,313 | 3,712 |
| Outreach, website and publicity | 1,418 | - | - | 1,418 | 648 |
| Sundry Costs | 726 | - | - | 726 | 2,026 |
| Costs of events (notes 1 & 6) | 500 | - | - | 500 | 6,485 |
| Missionary Giving - Church | 5,114 | - | - | 5,114 | 3,087 |
| Missionary Giving - From church members (note 4) | 430 | - | - | 430 | 1,326 |
| Sub total | 63,048 | 900 | - | 63,948 | 71,775 |
| A4 Asset and investment purchases, (see table) | | | | | |
| Purchases of equipment | 817 | - | - | 817 | 968 |
| | - | - | - | - | - |
| Sub total | 817 | - | - | 817 | 968 |
| Total payments | 63,865 | 900 | - | 64,765 | 72,743 |
| Net of receipts/(payments) | 1,467 | 8,685 | - | 10,152 | 14,101 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 121,976 | - | - | 121,976 | 107,875 |
| Cash funds this year end | 123,443 | 8,685 | - | 132,128 | 121,976 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|-----------------------------|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Barclays Community Account | 32,358 | 8,685 | - |
| | Stewardship Deposit Account | 91,085 | - | - |
| | Cash | - | - | - |
| | Total cash funds | 123,443 | 8,685 | - |

(agree balances with receipts and payments account(s))

OK

OK

OK

B2 Other monetary assets

| Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|------------------------------------|----------------------------------|---------------------------------|
| Gift aid to be claimed (note 3) | 38,585 | 1,003 | - |
| Interest earned in August 2021 | 15 | - | - |
| Holiday Club income from August 2021 (note 6) | 190 | - | - |
| Grant for ministry & training of Children's and Youth Worker (note 5) | - | 19,750 | - |
| | - | - | - |
| | - | - | - |

B3 Investment assets

| Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---------|-----------------------------|-----------------|--------------------------|
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |

B4 Assets retained for the charity's own use

| Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------|-----------------------------|-----------------|--------------------------|
| Equipment | Unrestricted | 5,983 | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |

B5 Liabilities

| Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|---------|---------------------------------|-----------------------|---------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Signed by two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|------------------|-----------------|------------------|
| <i>C. Iliffe</i> | CAROLINE ILIFFE | 30.6.22 |
| <i>R Mann</i> | REUBEN MANN | 30.6.22 |

Notes to the accounts

Note 1

There is no income from events in the current year. Income from events in the prior year includes fees received for the church's March 2020 weekend away, amounting to £3,570.

Cost of events in the current year comprises a £500 deposit for the church's March 2022 weekend away. The cost of the March 2020 weekend away, including the speaker and the childrens work team, was £5,176, of which £4,452 was recorded in the prior year's accounts and the initial deposit of £724 was recorded in the accounts to 31 August 2019.

In the prior year, specific gifts amounting to £200 were also given towards the £1,606 deficit that resulted on the March 2020 weekend away, which were included within 'Gifts for specific purposes'.

Note 2

Reuben Mann, who is a trustee, receives payments for his services as pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Reuben's role as trustee, amounted to £34,224 in the year (£35,910 for the prior year).

The charity also contributed £3,320 (£3,240 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £266 (£404 for the prior year).

The remaining £382 of expenses in the current year includes a contribution to his home office, based on 50% of the relevant bills together with any incremental costs, along with reimbursement for attendance at various conferences. The equivalent amounts in the prior year amounted to £517.

The current year accounts includes 12 months of stipend and 12 months of expenses whereas the prior year amount represented 13 months of stipend and 13 months of expenses.

Note 3

This represents Gift Aid due to be claimed after the end of the year relating to gifts given prior to the end of the year by individuals who had valid Gift Aid forms in place prior to the end of the year. Gift aid due in relation to gifts to Restricted funds has been included in 'Restricted other monetary assets'.

No claims have yet been made related to gifts in the current financial year. A claim was made for the year ended 31 August 2019 in June 2021 but no funds have yet been received and this is currently being investigated.

Notes to the accounts (continued)

Note 4

During the year, a number of church members made gifts in support of a specific Christmas missionary appeal and to provide additional support to existing missionaries.

These gifts amounted to £380 for the appeal and £80 in additional support and both of these are included in 'Gifts for specific purposes'. Whilst these are included within Unrestricted funds, they represent funds designated for a particular purpose. All amounts were paid over to the charities concerned during the year and amount is included in 'Missionary Giving - From church members'.

In the prior year £1,426 was received from church members for a similar Christmas appeal and £1,326 of the amounts collected was paid over to the charities concerned with the remaining £100 set aside for future missionary giving.

The remaining £150 of 'Gifts for specific purposes' in the current year was to provide for local needs and all amounts collected have been passed onto the recipients.

Note 5

During the year several gifts have been received that have been classed as restricted funds.

The first relates to support from both individuals and churches towards the cost of employing a Children's & Youth Worker and a Ministry Trainee, which in total resulted in £8,085 of restricted income during the year.

During the year the church was awarded a £19,750 grant from FIEC towards the costs of the ministry & training of the Children's & Youth Worker for 2 years to August 2023. This amount was received in September 2021 and has been recorded as a 'Restricted other monetary asset' in these accounts.

In addition £1,500 was received from individuals in relation to the costs of purchasing an apartment which is to be used to house the Children's & Youth worker. To date this purchase is still not complete.

Michael Prest, a trustee of the charity, is receiving a rental amount of £650 per month from the church in relation to the provision of accommodation for the Ministry Trainee. During the year he received £650 which is included in 'Restricted other staff costs (including expenses)'.

Other costs incurred during the year which have been allocated to the Restricted fund amount to £250 and relate to the training for the Children's & Youth worker.

Gifts during the prior year included one off donations amounting to £20,000 to general church funds.

Note 6

Income from regular groups, outreach events and the childrens holiday club in the prior year is included within Sundry Income and represents contributions from participants made towards the cost of running such events. During the year such income amounted to £10 although £190 was not received until September 2021, which is included in 'Other monetary assets'. The equivalent in the prior year was £1,442 (of which £910 was for the One Life Event which was included in 'Income from events').

The costs of running and promoting these activities are included within either 'Supplies and services' or 'Outreach, website & publicity' as appropriate. In the prior year, due to its size, the £2,033 cost associated with the One Life event was included in 'Costs of events'. In addition gifts of £1,100 were given to cover the £1,123 deficit that resulted on this event. These were included within 'Gifts from individuals'.