

**EMMANUEL EPSOM**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2020**

**CHARITY REGISTERED NUMBER: 1174695**

**Cound & Co LLP**  
**Chartered Accountants**  
**1 Princes Court**  
**Royal Way**  
**Loughborough**  
**Leics LE11 5XR**

**Tel: 01509 214163**



## EMMANUEL EPSOM

### TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2020

The Trustees, who are also Elders of the church, present their report and accounts for the year ended 31 December 2020.

This report has been prepared in accordance with the Charities Act 2011.

#### ADMINISTRATIVE DETAILS

Charity Name: Emmanuel Epsom

Charity number: 1174695

Charity's Principal Address: 205 Chessington Road  
West Ewell  
Epsom  
KT19 9XE

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Emmanuel Epsom was established as a charitable incorporated association on the 18<sup>th</sup> September 2017. The date of constitution was 7<sup>th</sup> June 2017.

The church is an Independent Evangelical Church under the auspices of and in association with the Fellowship of Independent Evangelical Churches (FIEC).

The church is established under a Constitution approved by the Charity Commission, which contains the main legal provisions governing the church, its purpose and Basis of Faith, its powers and the use of any property owned by the church.

The ongoing activities of the church are overseen by the church elders who comprise the following:

Christopher Birch  
Nigel Stokes  
Rev John Tindall  
Andrew Wyatt  
Daniel Sinclair  
David Greenhill  
David Robertson

#### TRUSTEES

All the elders as described above are also trustees.

The "non-elder" trustees are:

James Napper (treasurer)  
Aileen Austin (resigned on 23/5/21)  
Sharon Conibeer (appointed on 01/03/21)  
Andrew Drury (appointed on 01/03/21)  
Stephen Hurdle (appointed on 01/03/21)

Going forward, the recruitment or appointment of any new trustees will be made by the existing trustees in conjunction and following consultation with the church elders.



## EMMANUEL EPSOM

### TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2020

#### OBJECTIVES AND ACTIVITIES

Emmanuel Epsom is an independent Christian church that was registered on the 17<sup>th</sup> September 2017 and became active as a charity from the 1<sup>st</sup> January 2018.

The objectives of Emmanuel Epsom are defined in the Purposes section of the Constitution - that is: -

- (i) The advancement of the Christian Faith in accordance with the Basis of Faith primarily but not exclusively within Surrey and the surrounding neighbourhood; and
- (ii) Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness, the advancement of education, and the provisions of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

In pursuing these aims, the trustees sought to comply with and follow the Charity Commission guidelines on public benefit.

#### ACHIEVEMENT AND PERFORMANCE

Like every other part of life in the United Kingdom in 2020, the churches' activities were substantially changed as a result of the Covid 19 pandemic. For most of the year there were no church services taking place at Stamford Green School.

Within the constraints of the pandemic, the church was still able to carry out a programme of activities that are consistent with the aims and objectives of the charity, including the following:

- Running weekly online public church services, accessible to all via the church website using the Zoom platform.
- Weekly online smaller bible study meetings for those wishing to attend.
- Outside "Glow" trail event in October, allowing individual family groups to encounter the hope of the Christian faith in a fun and safe way.
- Online Christianity explored course run twice in the year, aimed at explaining the Christian faith to anyone who was interested in attending.
- Online social events for different age groups, including regular online quiz evenings, online women's Christmas craft event and bible studies and online children's activities.
- Outside carol service in the gardens of Epsom Beaumont Care Home.
- Continued pastoral support to those in need and who requested it.

#### ORGANISATIONAL STRUCTURE

During 2020 Emmanuel Epsom operated with a Board of Elders who met regularly (albeit in an online format) throughout the year to oversee the direction of the church in keeping with the objectives.

Emmanuel Epsom also operated with a Board of Trustees who met regularly to approve budgets, receive management accounts, implement Charity Commission recommended policies, determine significant policy decisions and deal with employment matters and contractual issues. This included particular attention to the financial position of the church given the challenges that the Covid-19 pandemic would potentially have on the church's funds.

Day-to-day activity of the church is managed by Nigel Stokes as the Pastor and employee of the charity acting within responsibilities delegated by the Elders and Trustees. In October 2020 David Robertson became a second employee of the charity, appointed as Trainee Pastor.



## EMMANUEL EPSOM

### TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2020

#### ORGANISATIONAL STRUCTURE (CONT'D)

The majority of the work of Emmanuel Epsom is carried out by a willing body of volunteers who are engaged in every area of the ministry of the church, without whom most of the aims of Emmanuel Epsom could not be delivered as they are now.

No appropriate value can be attributed to this contribution, which therefore is not included within the financial accounts of the charity.

#### TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources, and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### FINANCIAL REVIEW

##### (a) General Observations

The church had total income of £117,859. Total expenditure was £83,172. The church held £76,437 as at the end of the year, with the objective to reserve sufficient funds to cover three months of salaries and hall rental costs. A higher than expected surplus was realised due to hall rental cost savings as a result of the pandemic which has served to strengthen the medium term financial position of the church given anticipated economic challenges resulting from the pandemic beyond 2020.

##### (b) Restricted Funds

There were restricted funds of £4,700 which were for the specific purpose of contribution towards a training fund, which was spent in the year.



EMMANUEL EPSOM

TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2020

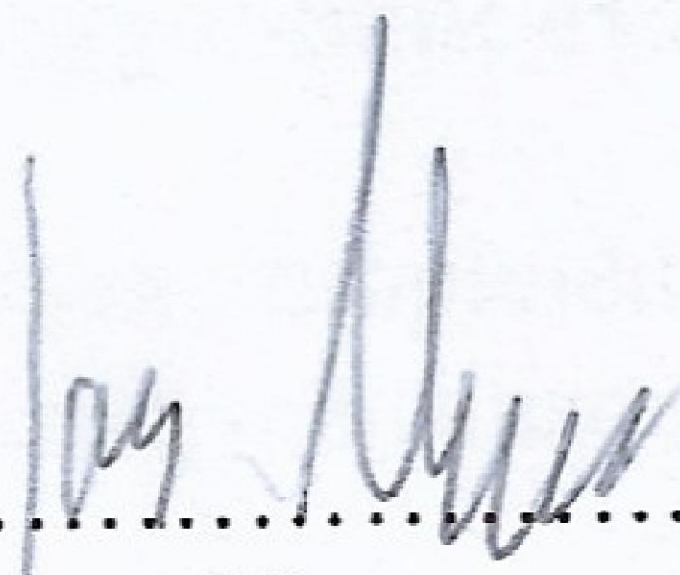
(c) Going Concern

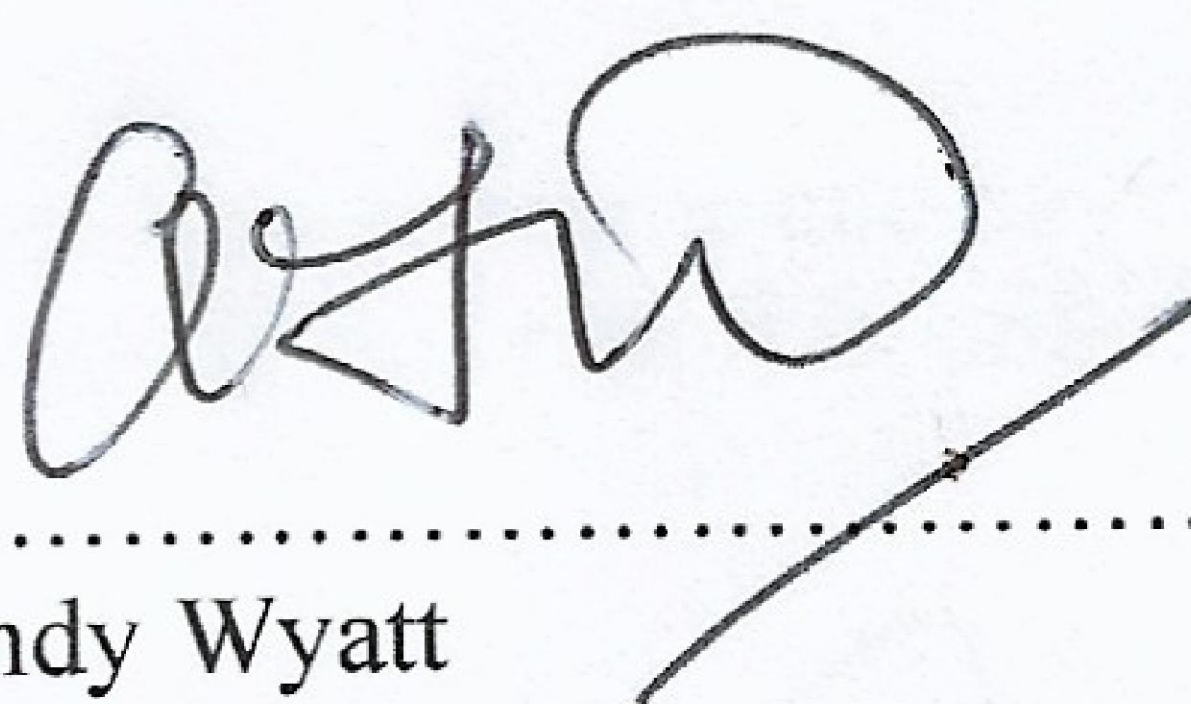
The Trustees have reviewed the circumstances of Emmanuel Epsom and consider adequate resources continue to be available to fund the activities for the foreseeable future.

The Trustees are of the view that the charity is a going concern.

This report was approved by the trustees on 12<sup>th</sup> September 2021.

Signed on behalf of the board of trustees

  
.....  
James Napper

  
.....  
Andy Wyatt

19/9/21



EMMANUEL EPSOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Emmanuel Epsom for the year ended 31 December 2020, which are set out on pages 7 to 9.

**Responsibilities and Basis of Report**

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

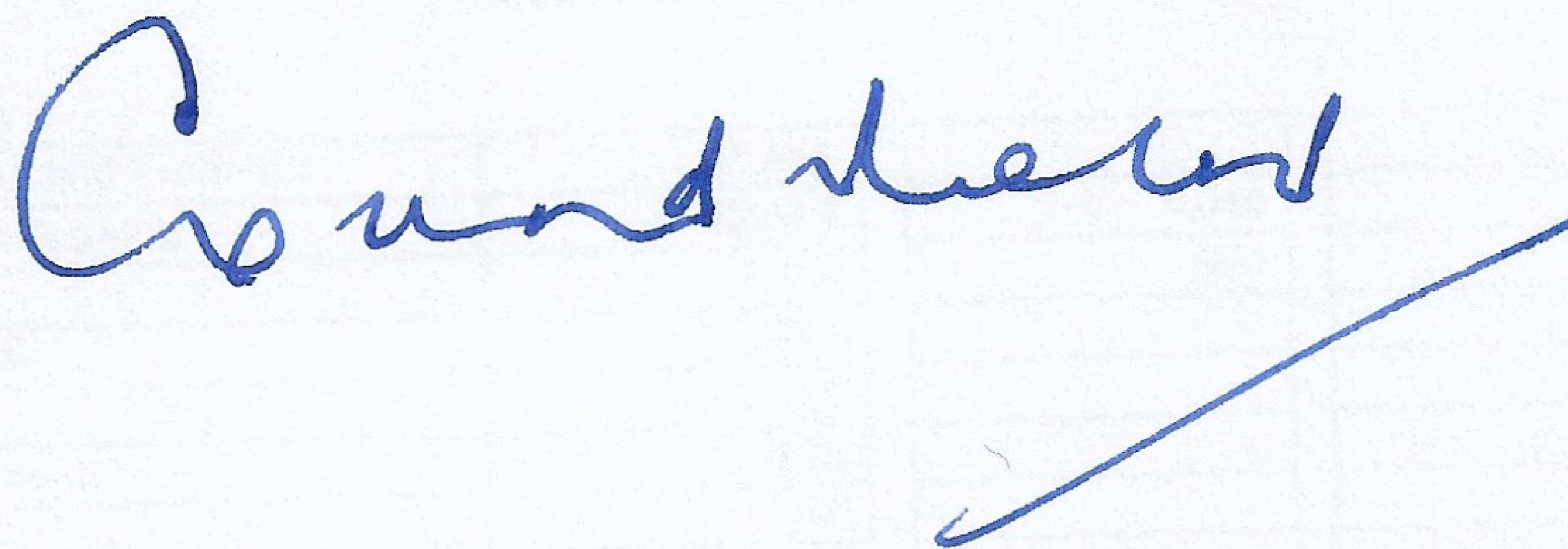
I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting 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.




D R Gradon  
Cound & Co LLP  
Chartered Accountants  
1 Princes Court  
Royal Way  
Loughborough  
Leics,  
LE11 5XR

12 September 2021



EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	Charity Name <b>Emmanuel Epsom</b>	No (if any) 1174695	<b>CC16a</b>	
	<b>Receipts and payments accounts</b>			
	For the period from	Period start date 01/01/2020	To	Period end date 31/12/2020

**Section A Receipts and payments**

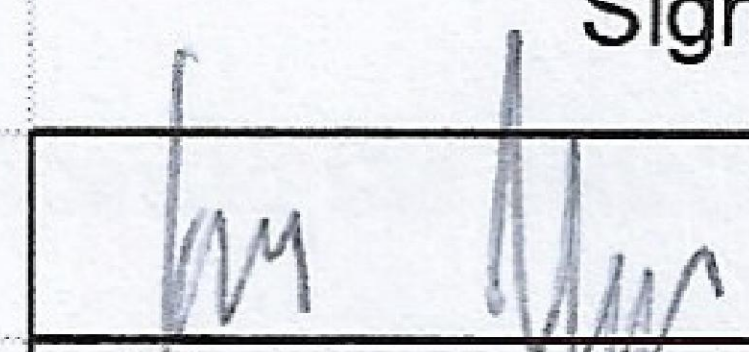

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Individual donations	90,375	4,700	-	95,075	83,039
Gift aid tax refunds	22,556	-	-	22,556	16,120
Other income	229	-	-	229	244
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>113,159</b>	<b>4,700</b>	<b>-</b>	<b>117,859</b>	<b>99,403</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>113,159</b>	<b>4,700</b>	<b>-</b>	<b>117,859</b>	<b>99,403</b>
<b>A3 Payments</b>					
Salary, Pensions and Expenses	53,539	-	-	53,539	48,409
Regular third party giving	12,850	4,050	-	16,900	6,943
Training fund	1,350	650	-	2,000	3,750
Venue hire costs	2,991	-	-	2,991	9,523
Events costs	57	-	-	57	643
Books and literature	638	-	-	638	970
Advertising	47	-	-	47	1,197
Sunday catering supplies	269	-	-	269	782
Digital media and website costs	1,010	-	-	1,010	371
Guest speaker fee	50	-	-	50	450
FIEC Membership	1,518	-	-	1,518	-
Insurance and Accountant fees	776	-	-	776	350
DBS and child protection	252	-	-	252	495
Other	-	-	-	-	281
<b>Sub total</b>	<b>75,345</b>	<b>4,700</b>	<b>-</b>	<b>80,045</b>	<b>74,164</b>
<b>A4 Asset and investment purchases, (see table)</b>					
New equipment	3,127	-	-	3,127	1,109
	-	-	-	-	-
<b>Sub total</b>	<b>3,127</b>	<b>-</b>	<b>-</b>	<b>3,127</b>	<b>1,109</b>
<b>Total payments</b>	<b>78,472</b>	<b>4,700</b>	<b>-</b>	<b>83,172</b>	<b>75,273</b>
<b>Net of receipts/(payments)</b>	<b>34,687</b>	<b>-</b>	<b>-</b>	<b>34,687</b>	<b>24,130</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>43,750</b>	<b>-</b>	<b>-</b>	<b>43,750</b>	<b>19,620</b>



EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

**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 £
<b>B1 Cash funds</b>	Cash	78,437	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	78,437	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Webcamera	Unrestricted fund	203	-
	Video Camera	Unrestricted fund	2,924	-
				-
				-
				-
				-
			-	-
			-	-
			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>	Independent review fees	Unrestricted fund	500	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		James Napper		
		Andy Wyatt	19/9/21	



EMMANUEL EPSOM

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

The financial statements have been prepared on a receipts and payments basis, in accordance with the Charities Statement of Recommended Practice and the Charities Act 2011. The Church meets the definition of a public benefit entity under FRS102.

The accounts are denominated in pounds sterling, rounded to the nearest pound and prepared on a receipts and payments basis. The principal accounting policies adopted are set out below:

(a) Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties affecting the church's ability to continue its operations. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

(b) Donations and Charitable Grant Income

All income is recognised on a receipts basis.

(c) Donations and Charitable Grants Expenditure

Donations and charitable grants payable are recognized on a cash payment basis.

(d) Restricted and Unrestricted Funds

Restricted funds are those received for use on specified purposes. Expenditure which meets those criteria is allocated to that fund. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.

(e) Income and Other Expenditure - Interest income is taken into account when payment is received.

Depreciation, Debtors and Creditors - The accounts are prepared on a receipts and payments basis. There are no significant assets owned by the charity to date and they are therefore expensed as they fall due.

(f) Pension Commitments - The charity operates defined contribution arrangements for certain of the staff. Pension contributions are charged as expenditure when paid and are invested separately from the charity's assets.

(g) Cash at Bank and In Hand - Cash at the bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(h) Financial Instruments - The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. EMPLOYEE INFORMATION

There were two members of staff employed during the year; Nigel Stokes and David Robertson (employment starting in October 2020), with a total remuneration of £53,539 including pension contributions of £4,146 made by the church. They were also reimbursed with expenses of £591 during the year.

3. RELATED PARTY TRANSACTIONS

As well as the amounts disclosed in relation to Nigel Stokes above, David Robertson, had a theological training course funded for him for the amount of £2,000.

Total giving from trustees as donations to the charity in the year was £27,619.