

**EMMANUEL EPSOM**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

**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 2022

The Trustees, who are also Elders of the church, present their report and accounts for the year ended 31 December 2022.

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 on 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 of the following:

Christopher Birch  
Nigel Stokes  
Andrew Wyatt  
Daniel Sinclair  
David Robertson (Stepped down January 2023)

#### TRUSTEES

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

As well as the Elders listed above, Stephen Hurdle, Sharon Conibeer and James Napper are the current Trustees of the charity.

In September 2022, Andrew Drury stepped down as a Trustee and in January 2023 David Robertson stepped down as a church elder and Trustee.

#### 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.

## EMMANUEL EPSOM

### TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2022

#### OBJECTIVES AND ACTIVITIES (cont'd)

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

The church was able to run a full programme of events, services and supportive ministry after two years of curtailed activity as a result of the Covid 19 pandemic. Highlights for the year include:

- Running weekly online public church services, accessible to all, bolstering the in person offering with a live YouTube service. A particular highlight for the year was a baptism service held in July.
- Weekly smaller bible study meetings for those wishing to attend.
- Easter Party and Glow party events held in April and October respectively, allowing individual family groups to encounter the hope of the Christian faith in a fun and safe way.
- Senior moments, a monthly session at Bourne Hall Library in Ewell, open to anyone but geared especially to those in retirement, with the offering of activities and friendship to anyone who wishes to join.
- Specific ministry during the year included women based events including an Easter and Christmas craft evening and weekly ladies bible study. For men there were men's breakfast and curry evening events.
- Children's work continues through the weekly creche, Emmanuel Kids provision for key stage one to three and the Rooted group for high school aged children.
- Continued pastoral support to those in need and who requested it.

#### ORGANISATIONAL STRUCTURE

During 2022 Emmanuel Epsom operated with a Board of Elders who met regularly 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 also met regularly to approve budgets, receive management accounts, implement Charity Commission recommended policies, determine significant policy and deal with employment matters and contractual issues.

Day-to-day activity of the church is managed by Nigel Stokes as the Lead Pastor who is also the single employee of the charity. David Robertson was also employed by the charity up to September 2022.

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 valuation of the charity.

**EMMANUEL EPSOM**

**TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2022**

**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**

**General Observations**

The church had total income of £126,834 (2021 - £110,906). Total expenditure was £107,471 (2021 £113,072). The church held £95,634 as at the end of the year, with the objective to reserve sufficient funds to cover three months of salaries and hall rental costs.

**Restricted Funds**

There were no restricted funds in the year.

**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 22 May 2023

Signed on behalf of the board of trustees

  
.....  
James Napper

  
.....  
Chris Birch

**EMMANUAL 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 2022, 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

22 May 2023

EMMANUEL EPSOM LIMITED

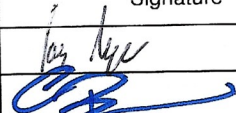
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Charity Name		No (if any)		CC16a
	Emmanuel Epsom		1174695		
	Receipts and payments accounts				
	For the period from	Period start date	To	Period end date	
		01/01/2022		31/12/2022	
Section A Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Individual donations	103,519	-	-	103,519	90,098
Gift aid tax refunds	20,950	-	-	20,950	19,558
Other income	2,366	-	-	2,366	1,249
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	126,834	-	-	126,834	110,906
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	126,834	-	-	126,834	110,906
A3 Payments					
Salary, Pensions and Expenses	75,934	-	-	75,934	83,330
Regular third party giving	12,300	-	-	12,300	11,000
Training fund	1,750	-	-	1,750	3,250
Venue hire costs	7,654	-	-	7,654	4,799
Events costs	2,220	-	-	2,220	1,278
Books and literature	1,225	-	-	1,225	524
Advertising and other event costs	243	-	-	243	96
Sunday catering supplies	1,044	-	-	1,044	97
Digital media and website costs	1,260			1,260	631
Guest speaker fee	150			150	50
FIEC Membership	1,640			1,640	1,518
Insurance and Accountant	806	-	-	806	368
DBS and child protection	121			121	845
Other	190	-	-	190	594
Sub total	106,536	-	-	106,536	108,380
A4 Asset and investment purchases, (see table)					
New equipment	934	-	-	934	4,692
	-	-	-	-	
Sub total	934	-	-	934	4,692
Total payments	107,471	-	-	107,471	113,072
Net of receipts/(payments)	19,363	-	-	19,363	- 2,166
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	76,271	-	-	76,271	78,437
Cash funds this year end	95,634	-	-	95,634	76,271

EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

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	95,634	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	95,634	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		<b>Unrestricted funds to nearest £</b>	<b>Restricted funds to nearest £</b>	<b>Endowment funds to nearest £</b>
<b>B2 Other monetary assets</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<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>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Sports equipment	Unrestricted fund	45	-
	Microphone	Unrestricted fund	152	-
	Microphone case	Unrestricted fund	43	-
	Paddling pool for Baptisms	Unrestricted fund	29	-
	New Music stands	Unrestricted fund	78	-
	New IT equipment	Unrestricted fund	58	-
	Boom microphone	Unrestricted fund	168	-
	Microphone	Unrestricted fund	153	-
	Other equipment	Unrestricted fund	125	-
	Computer monitor	Unrestricted fund	83	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	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	06/06/2023	
		Chris Birch	11/06/2023	



**EMMANUEL EPSOM**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 DECEMBER 2022**

**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.

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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.

The accounts are prepared on a receipts and payments. 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 ceased September 2022), with a combined remuneration of £74,891 including a pension of £6,741 and were also reimbursed with expenses of £976 during the year. David Robertson also had a theological training course funded for him for the amount of £1,750.

**3. RELATED PARTY TRANSACTIONS**

Total giving from trustees as donations to the charity in the year was £24,065.