

**EMMANUEL EPSOM**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2023**

**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 2023

The Trustees, who are also Elders of the church, present their report and accounts for the year ended 31 December 2023.

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

#### 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 Trustees of the charity.

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.

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

**EMMANUEL EPSOM**

**TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2023**

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

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

The charity is committed to serving the local community and sharing the love of God through various activities and events. The following table summarizes some of the charitable benefits that the charity has delivered in 2023, reaching out to people of different ages, backgrounds, and needs.

<b>Benefit</b>	<b>Description</b>
Weekly church service open to all	A time of worship, prayer, and teaching from the Bible, with a children's Sunday school and creche facility and an opportunity for building community. In 2023 the weekly church programme included one off special services including a baptismal service, a summer bbq for all people attending and a remembrance day service amongst others.
Weekly bible study groups	Small groups that meet during the week for further opportunity to explore and understand the Bible and for wider pastoral care.
Monthly Senior moments group	A social gathering at Bourne Hall, available to all for fostering community among the retired community and enabling opportunities to explore the Christian faith.
Weekly children's work at Stamford Green	A fun and engaging program for children, open to all, including games, crafts, and a Bible story.
Children's party events	Open to all and advertised widely across the local community. Three of such events ran in 2023 with over 50 guests in each, which involved a Bible story, games, take away crafts, and fun activities for infant and primary school aged children to attend, creating opportunities to build and get to know the church community in an accessible format.
Weekly group for teenagers	A group that meets every week for fellowship, discipleship, and outreach, including regular social activities organized and invited more broadly for others to participate.
Regular pastoral support	A ministry that offers prayer and other support to members of the church congregation and others that would appreciate it.
Men's events	Events that cater to the interests and needs of men, including a one day away day at the Holiday Inn in Epsom with Bible teaching on what it means to be a man in the 21st century, men's breakfast and curry evening which were open to all within the church community.
Women's events	Events that cater to the interests and needs of women, including Christmas and Easter craft and Fashion evenings, women's breakfast, weekly women's Bible study, and regular one to one Bible studies, which has been greatly expanded since the new part time women's worker appointed in April 2023.

## EMMANUEL EPSOM

### TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2023

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

Short study courses and support groups	Courses and groups that address specific topics and issues, such as the "life you least expected" group for parents with children with additional needs and exploration of the Christian book "Truth on Fire".
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#### ORGANISATIONAL STRUCTURE

During 2023 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. In April 2023 Emmanuel Epsom appointed Caroline Napper as part time women's worker, reporting to Nigel Stokes.

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.

#### 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).

According to the law for charities in England and Wales, the trustees have to make financial statements for each financial year, which show a true and fair view of the charity's situation and of the income and expenditure of the charity for that period.

In making 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.

**EMMANUEL EPSOM**

**TRUSTEES REPORT FOR THE YEAR END 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**General Observations**

The church had a total income of £135,700 (2022 - £126,834). Total expenditure was £89,591 (2022 - £107,471). The church held £141,743 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 2024

Signed on behalf of the board of trustees

.....  
James Napper

.....  
Andy Wyatt

**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 2023, which are set out on pages 6 to 7.

**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

2024

EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	CHARITY COMMISSION FOR ENGLAND AND WALES	Charity Name Emmanuel Epsom		No (if any) 1174695		CC16a
	Receipts and payments accounts					
	For the period from	Period start date 01/01/2023	To	Period end date 31/12/2023		
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	109,544	-	-	109,544	103,518	
Gift and tax refunds	24,093	-	-	24,093	20,950	
Other Income	2,063	-	-	2,063	2,366	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Sub total (Gross income for AR)	135,700	-	-	135,700	126,834	
A2 Asset and investment sales, (see table).						
	-	-	-	-		
	-	-	-	-	-	
Sub total	-	-	-	-	-	
Total receipts	135,700	-	-	135,700	126,834	
A3 Payments						
Salary, Pension and Expenses	62,306	-	-	62,306	75,934	
Regular third party giving	7,014	-	-	7,014	12,300	
Training fund	-	-	-	-	1,750	
Venue hire costs	10,210	-	-	10,210	7,654	
Events costs	767	-	-	767	2,220	
Books and literature	1,388	-	-	1,388	1,225	
Advertising and other event costs	775	-	-	775	243	
Sunday catering supplies	883			883	1,044	
Digital media and website costs	1,446			1,446	1,260	
Guest speaker fee	300			300	150	
FIEC and Acts 29 Membership	2,574			2,574	1,640	
Insurance and Accountant	847			847	806	
DBS and child protection	617	-	-	617	121	
Other	25	-	-	25	190	
Sub total	89,152	-	-	89,152	106,537	
A4 Asset and investment purchases, (see table)						
New Equipment	439	-	-	439	934	
	-	-	-	-		
Sub total	439	-	-	439	934	
Total payments	89,591	-	-	89,591	107,471	
Net of receipts/(payments)	46,109	-	-	46,109	19,363	
A5 Transfers between funds	-	-	-	-	-	
A6 Cash funds last year end	95,634	-	-	95,634	76,271	
Cash funds this year end	141,743	-	-	141,743	95,634	

EMMANUEL EPSOM LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

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	Cash	141,743	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	141,743	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets				
B4 Assets retained for the charity's own use				
	Sound Equipment	Unrestricted fund	117	-
	Speakers	Unrestricted fund	321	-
B5 Liabilities				
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		James Napper		
		Andy wyatt		



**EMMANUEL EPSOM**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.**

**(f) 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 are therefore expensed as they fall due.**

**(g) 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.**

**(h) 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.**

**(i) 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 as a permanent member of staff and Caroline Napper on a fixed term contract (employment started April 2023), with a combined remuneration of £61,299 including a pension of £5,136 and were also reimbursed with expenses of £617 during the year. Neither employee received a total employment benefit above £60,000.

**3. RELATED PARTY TRANSACTIONS**

Total giving from trustees as donations to the charity in the year was £23,380.

**4. HIGHEST INDIVIDUAL DONOR**

The highest amount donated by an individual donor was £14,417.

**EMMANUEL EPSOM**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. FUNDING OF CHARITABLE ACTIVITIES OUTSIDE OF THE UNITED KINGDOM**

As part of the charity's wider charitable objectives, donations were provided to the following third-party organisations and activities; Tearfund £3,000, Hope Action Haiti £3,000 and Ben and Emilie Clark church planting in Sweden £2,500.

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