

Emmanuel Anglican Church - Tunbridge Wells

Report and Accounts
Year ended 30 June 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 JUNE 2021

ADDRESS FOR CORRESPONDENCE	41 Broadmead Tunbridge Wells TN2 5NE
GOVERNING DOCUMENT	CIO Constitution Registered 5th July 2018
CHARITY REGISTRATION NUMBER	1179073
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Rev. Dr. Peter T. Sanlon (Chairman) Mr. Patrick Crowley Mr. James David Dowding Mr. David G. Gazzard Rev Richard James Rowland Paice Mr. Andrew John Tyler
	Resigned 30/07/2020 Appointed 21/07/2020, Resigned 31/01/2022 Appointed 03/02/2022 Appointed 06/08/2020, Resigned 31/03/2022 Appointed 17/02/2021
INDEPENDENT EXAMINER	Lisa Darby ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30th June 2021

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith, primarily but not exclusively, within the Tunbridge Wells and the surrounding neighbourhood
- b) Other charitable purposes as shall, in the opinion of the trustees, put into practice the Christian faith including, but not limited to, the relief of need, hardship, sickness and the provision of Education and social welfare.

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The Emanuel Anglican Church Tunbridge Wells; its trustees, officers and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people come into this experience of knowing Jesus as their Lord, Saviour and friend.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Throughout the year – except when obliged to hold online services - the church has met in the buildings of the Number One Community Trust (Number One) on the Showfields Estate in Tunbridge Wells, under a Hiring Agreement between Number One and EAC dated 8th March 2018. This agreement also covered the Café/Lounge area and the Main Hall if needed. When social distance was needed due to guidance we used the larger Hall, rather than library and suspended children's activities.

EAC sought to provide extra online activities during the lockdown season – daily morning and evening services in weekday, a reading group and WhatsApp groups all were added to activities. As soon as it was safe to do so we were meeting again in person, with due regard to safety.

The toddler group did not meet during the year the petty cash balance was deposited in the general funds of the Charity after year end.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The Trustees are deeply conscious that the establishment of EAC has been a Spiritual journey and we continue in our prayers in faith that the Lord will continue to bless us in the future.

Financial review

During the year, income increased slightly to £82,485 and expenditure also increased by £21,239 to £75,809. This has resulted in a decrease in net receipts from £27,641 to £6,675. The cash held by the charity has increased by the £6,675 to £76,190 of which £74,657 is unrestricted and can be used for any charitable purpose.

Reserves policy

The Trustees are conscious of the need to maintain budgetary control and regular reports are considered. Finances are considered to be satisfactory for the church's needs and many thanks are due to all in the congregation who have committed to regular giving. In addition, various items of equipment and furnishings have been given to the church which has greatly relieved the set-up costs.

The trustees have determined that the charity should aim to hold adequate amounts of unrestricted cash so that the charity could continue to operate should income and / or expenditure vary adversely. The trustees believe it is prudent to hold at least 6 months running costs in reserves at all times which would equate to approximately £37,000. At the year end, the charity held unrestricted cash of £74,657 and the trustees have assessed this to be adequate.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New, suitably qualified, trustees are recruited and appointed by the existing trustees by a majority vote. The day-to-day management of the church is delegated to the Church Council, which includes some trustees and elected members from the congregation.

Risk Statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. □

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Rev. Dr. Peter Sanlon

Date: 4 May 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

I report to the trustees on my examination of the accounts of Emmanuel Anglican Church - Tunbridge Wells ('the charity') for the year ended 30th June 2021 on pages 5 to 8 following.

Responsibilities and basis of report

As the trustees of the charity 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 the charity'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 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 accordance with section 130 of the 2011 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 order to enable a proper understanding of the accounts to be reached.

Lisa Darby ACA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 9 May 2022

EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<i>Income receipts</i>					
Donations, legacies and grants		63,234	-	63,234	82,211
Gift aid receipts		19,017	-	19,017	-
Other		234	-	234	-
<i>Total receipts</i>		82,485	-	82,485	82,211
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	75,421	388	75,809	54,570
<i>Total payments</i>		75,421	388	75,809	54,570
Net movement in funds		7,063	(388)	6,675	27,641
Cash funds as at last year end		67,594	1,921	69,515	41,874
Cash funds at this year end	A	74,657	1,533	76,190	69,515

The notes on pages 7 -8 form part of these accounts.

EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2021

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
A Cash funds				
Cash at bank with immediate access	74,386	1,533	75,920	69,245
Petty cash	270	-	270	270
	<u>74,657</u>	<u>1,533</u>	<u>76,190</u>	<u>69,515</u>
B Other monetary assets				
Gift aid due to charity	5,170	-	5,170	17,596
Prepayment for 2022 weekend away	-	-	-	203
Other debtors	26	-	-	-
	<u>5,196</u>	<u>-</u>	<u>5,170</u>	<u>17,798</u>
C Liabilities				
Free Church of England quota	-	-	-	800
Fee for Independent Examination	720	-	720	552
Accruals	307	-	307	99
2019/20 minister housing costs	-	-	-	1,109
Payroll liabilities	543	-	543	381
	<u>1,570</u>	<u>-</u>	<u>1,570</u>	<u>2,941</u>

D Assets retained for charity's own use

	Fund to which asset belongs	Valuation £
Church Equipment	General Fund	4,160
Garden Office	General Fund	11,231

Church Equipment has been included at its current value as estimated by the trustees.

The Garden Office was built during the year at the property of Rev. Dr. P Sanlon for his use as an alternative to renting office space. It is included at cost but will be reduced in value over the next 3 years based on the equivalent office rental cost.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by _____ date _____
Rev. Dr. Peter Sanlon 4 May 2022

The notes on pages 7 -8 form part of these accounts.

EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Payments in relation to charitable activities undertaken directly				
Employment costs	54,685	-	54,685	38,822
Property costs	16,373	-	16,373	7,322
Ministry Expenses	939	388	1,327	4,984
Quota (Diocesan and Denomination)	925	-	925	-
Insurance	423	-	423	399
Legal & Professional Fees	1,010	-	1,010	2,142
Weekend Away	-	-	-	453
Other costs	1,066	-	1,066	448
	<u>75,421</u>	<u>388</u>	<u>75,809</u>	<u>54,570</u>

3 Transactions with related parties

Rev. Dr. Peter Sanlon served as the church leader and was paid £33,086 inclusive of pension (2020: £33,972) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £18,292 (2020: £4,850) for rent and £3,307 (2020: £nil) for water & council tax in respect of the provision of accommodation (which is customary for ministers) to Rev Dr. Peter Sanlon who is the church leader so that he could better perform his duties. This rent payment was made under a leaseback arrangement with Rev. Dr. Peter Sanlon as is permitted in the governing document under section 6.5.

Rev. Dr Peter Sanlon was also provided with a garden office during the year at a cost of £11,231 so that he could better perform his duties and this is included at cost in the Statement of Assets and Liabilities.

There were no other transactions with trustees or related parties during the year.

EMMANUEL ANGLICAN CHURCH - TUNBRIDGE WELLS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

4 Movement on designated, restricted funds

	Balance at 31 Dec 2020	Receipts £	Payments £	Transfers £	Balance at 31 Dec 2021 £
General funds	67,594	82,485	(75,421)		74,657
	<u>67,594</u>	<u>82,485</u>	<u>(75,421)</u>	<u>-</u>	<u>74,657</u>
Restricted funds					
Minister Training Fund	1,921	-	(388)	-	1,533
	<u>1,921</u>	<u>-</u>	<u>(388)</u>	<u>-</u>	<u>1,533</u>
Total funds	<u>69,515</u>	<u>82,485</u>	<u>(75,809)</u>	<u>-</u>	<u>76,190</u>

Restricted Funds

Minister Training Fund is to be used for the training expenses of Ministers