

Emmanuel Church Bath

Report and Accounts
Year ended 31 August 2023

Stewardship 
Active generosity

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

EMMANUEL CHURCH BATH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

ADDRESS FOR CORRESPONDENCE	32 Hansford Square BATH BA2 5LH
GOVERNING DOCUMENT	CIO Constitution registered 01 Sept 2014
CHARITY REGISTRATION NUMBER	1158411
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Jonathan Norris Adrian Taylor-Weekes
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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EMMANUEL CHURCH BATH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2023.

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:

1. The advancement of the christian faith in accordance with the basis of faith primarily but not exclusively within Bath and the surrounding neighbourhood; and
2. Such other charitable purposes as shall, in the opinion of the charity trustees further the work of the church.

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:

During this period we continued to meet weekly on Sundays as a community of believers to worship God in prayer, song and hearing his word. We completed studies in Genesis and Esther in the mornings and Jeremiah and Revelation in the evenings.

In addition to this we had a break in our normal series at Christmas to consider what kind of King Jesus was (in light of the impending Coronation) and at Easter we went through the passion narrative in Mark's gospel.

We also had a weekend away, at home (!), in which we thought through what it means to be a growing church and how we can encourage growth both at home and abroad.

We also meet weekly mid-week as either a whole church prayer meeting or separate men's and ladies' groups.

Other regular happenings were:

- WOW (Women of the Word: ladies' Bible study) met regularly in term time to study the Bible and pray.
- Student Bible Study met weekly during term time to study the Bible.
- Various people are engaged in regular 1-2-1 Bible studies.
- Emmanuel men's meetings every month where we read and discussed a book.
- Emmanuel Juniors and Emmanuel Youth have met fortnightly mid-week to eat together and discuss and apply the sermon from Sunday.

We strive to present the word of God in its fullness so that we may present everyone fully mature in Christ (Col 1:25,28) We do this in obedience to the command of the Lord Jesus who instructed his disciples to make disciples of all nations, baptising them and teaching everything Christ commanded. (Matt 28:18-20).

As we do so, we seek to be a people who, centred on the apostles' teaching, are united in partnership, enjoy fellowship, are committed to prayer and seek to meet each other's needs. This is all to the glory and praise of God who, as it pleases him, will add to our number.

Although we meet in one geographical location, it is our task to equip all of God's people to serve and live for him wherever he has put us: in our different neighbourhoods, schools, workplaces, clubs etc.

As a local expression of the body of Christ, God has, by His Spirit, graciously and generously given gifts to each of us for the common good. It is the faithful outworking of each of these gifts that enables Emmanuel to enjoy good health as we serve Christ, and one another.

We pray that our unity around the truth of the gospel would issue in deep love for one another: that is patient and kind, that does not envy or boast and is not proud; that does not dishonour others, is not self-seeking and is not easily angered; that keeps no record of wrongs, that does not delight in evil but that rejoices with the truth. That always protects, always trusts, always hopes always perseveres, and that never fails.

Bible Teaching

During this period, we completed various Bible teaching series (see above for details)

Ministry Trainees

Isobel spent the year with us as a Ministry Trainee. Her contribution to Emmanuel life during this period has been extremely valuable for both her and us and we're grateful to God and to her for the difference she made.

Christmas (2022)

Carol services

We hosted two carol services at St. Gregory's. As with previous years, we welcomed many families/individuals from our communities to celebrate the real meaning of Christmas.

Wreath making

Emmanuel ladies hosted a wreath-making event which included a brief explanation of the meaning of various elements.

Easter (2023)

Drama trail

We hosted an Easter drama trail at St. Gregory's Catholic College, where groups would go around and meet "eyewitness" accounts of the events leading up to the crucifixion of Jesus. This was well attended by several households outside of Emmanuel members.

Good Friday/Easter Sunday

Good Friday and Easter Sunday were all-age meetings at which we welcomed some people from outside Emmanuel. We also hosted a Good Friday meal, to which people were invited.

Men's events

We organised a meet-up in the local cricket club to introduce friends and colleagues to Emmanuel men. This has remained fairly popular with a handful of men we're getting to know.

TOTs

The TOTs group continued to be popular and has remained a great way to serve our local community in a practical way as well as holding out the truth of the gospel through individual conversations as well as whole group reading and singing time.

Weekend Away

We held a weekend away/at home in April, at St. Brendan's 6th form college where we welcomed Ian Lewis to teach us from Acts on a Saturday and also at our Sunday morning meeting. We had lunch and spent the afternoon together at the house of a church member.

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

Financial review

During the year income decreased by £6,772, to £67,747. Expenditure increased by £531, to £71,323. As a result the cash held by the charity decreased by £3,576, to £23,582, of which £18,731 is in unrestricted general funds and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £11,887 (which equates to about 2 months' of unrestricted expenditure - based on 2022/23 expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £18,731 and the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to one of the trustees (Elder). New trustees are recruited and appointed by the existing trustees.

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:

Jonathan Mark Norris

Jonathan Mark Norris

Date: 7 December 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EMMANUEL CHURCH BATH

I report to the trustees on my examination of the accounts of Emmanuel Church Bath ('the charity') for the year ended 31 August 2023 on pages 6 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.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 18 December 2023

EMMANUEL CHURCH BATH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	<u>Unrestricted Funds</u>		Restricted	2023	2022
		General Funds £	Designated Funds £	Funds £	£	£
<i>Income receipts</i>						
Donations		56,108	-	-	56,108	48,618
Gift aid receipts		10,323	-	-	10,323	19,554
Weekend Away		40	-	-	40	5,835
Other		1,276	-	-	1,276	512
		<u>67,747</u>	<u>-</u>	<u>-</u>	<u>67,747</u>	<u>74,520</u>
<i>Total receipts</i>		<u>67,747</u>	<u>-</u>	<u>-</u>	<u>67,747</u>	<u>74,520</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	62,730	-	1,370	64,100	67,210
Grants paid in relation to charitable activities undertaken by others	3	-	3,178	-	3,178	3,582
		<u>62,730</u>	<u>3,178</u>	<u>1,370</u>	<u>67,278</u>	<u>70,792</u>
Purchase of fixed assets		1,321	2,724	-	4,045	-
		<u>1,321</u>	<u>2,724</u>	<u>-</u>	<u>4,045</u>	<u>-</u>
<i>Total payments</i>		<u>64,051</u>	<u>5,902</u>	<u>1,370</u>	<u>71,323</u>	<u>70,792</u>
Net of receipts / (payments) before		3,696	(5,902)	(1,370)	(3,576)	3,727
Transfers between funds	5	(4,492)	3,967	525	-	-
<i>Net movement in funds</i>		<u>(796)</u>	<u>(1,935)</u>	<u>(845)</u>	<u>(3,576)</u>	<u>3,727</u>
Cash funds as at last year end		19,527	6,785	845	27,157	23,430
<i>Cash funds at this year end</i>	A	<u>18,731</u>	<u>4,851</u>	<u>-</u>	<u>23,582</u>	<u>27,157</u>

The notes on page 8 form part of these accounts.

EMMANUEL CHURCH BATH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds		Restricted funds	2023	2022
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access		18,731	4,851	-	23,582	27,157
		18,731	4,851	-	23,582	27,157
B Other monetary assets						
Gift aid due to charity		2,718	-	-	2,783	2,718
		2,718	-	-	2,783	2,718
C Liabilities						
Falling due within one year						
Fee for Independent Examination		744	-	-	744	690
		744	-	-	744	690

D Assets retained for charity's own use

	Cost £
Music and PA equipment	2,970
Computers and IT	1,055
	4,025

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:

Jonathan Mark Norris

Jonathan Mark Norris

Date: 7 December 2023

The notes on page 8 form part of these accounts.

EMMANUEL CHURCH BATH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

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.

	<u>Unrestricted Funds</u>			Total	Total
	General funds	Designated funds	Restricted Funds	2023	2022
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	42,235	-	-	42,235	41,481
Ministry expenses	8,931	-	-	8,931	7,710
Weekend away	250	-	-	250	5,961
Rent	8,867	-	-	8,867	8,085
Insurance	308	-	-	308	287
Independent examination	690	-	-	690	-
Office costs	1,387	-	-	1,387	1,442
Ministry Trainee Costs	-	-	1,370	1,370	2,045
Other costs	63	-	-	63	199
	<u>62,730</u>	<u>-</u>	<u>1,370</u>	<u>64,100</u>	<u>67,210</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants to institutions	-	3,178	-	3,178	3,582
	<u>-</u>	<u>3,178</u>	<u>-</u>	<u>3,178</u>	<u>3,582</u>

4 Transactions with related parties

Adrian Taylor-Weekes served as church leader and was paid £28,485 (2022: £30,763) for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £13,750 (2022: £10,000) in respect of the provision of accommodation (which is customary for ministers) to Adrian Taylor-Weekes, who is a trustee so that he could better perform his duties.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	19,527	67,747	(64,051)	(4,492)	18,731
Designated funds					
Mission Fund	6,785	-	(5,902)	3,967	4,851
	<u>6,785</u>	<u>-</u>	<u>(5,902)</u>	<u>3,967</u>	<u>4,851</u>
Restricted funds					
Trainee Fund	845	-	(1,370)	525	-
	<u>845</u>	<u>-</u>	<u>(1,370)</u>	<u>525</u>	<u>-</u>
Total funds	<u>27,157</u>	<u>67,747</u>	<u>(71,323)</u>	<u>-</u>	<u>23,582</u>

The designated Mission fund represents 10% of giving income each year which is set aside to support mission work and for one-off extraordinary expenditure. During the financial year, it was decided that in order to alleviate the significant logistical difficulties with storing equipment off-site for the Sunday services the charity would make a one time purchase out of the mission fund for an insulated container stored locally on site. The total cost of £2,724 was therefore transferred back to general funds.

The restricted Trainee fund was to support the costs of having a Ministry Trainee. This role is often undertaken by students as they graduate, for at least one year and was fully utilised during the year.