

# EMMANUEL EVANGELICAL CHURCH (Baptist) Newport

## TRUSTEES REPORT AND ACCOUNTS

11th November 2019 to 31<sup>st</sup> December 2020

### Registered Charity

1186269

### Registered Address

Emmanuel Evangelical Church  
Rutland Place  
Newport  
South Wales  
NP20 2EL

### Charity Trustees

Trustee name	Office (if any)	Dates acted if not for whole year
Bernard Lewis	Minister	Retired October 2020
Andrew Pitt	Minister	Appointed November 2020
Ian Davies	Hon. Secretary & Elder	
Gareth James	Elder	
Trevor McMillen	Elder	
David Pegington	Elder	
George Heward	Deacon	
Mark Jenkins	Deacon	
Neil Jenkins	Hon. Treasurer & Deacon	
Paul Jenkins	Deacon	
Isaac Lewis	Deacon	

### Independent Examiner

Haines Watts Chartered Accountants - 7 Neptune Court, Vanguard Way, Cardiff, CF24 5PJ

### Bankers

The Cooperative Bank - 27/29 Commercial Street, Newport NP20 1HJ  
CAF Bank Ltd - 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

## **Aim and Purpose**

Emmanuel Evangelical Church is an independent Evangelical Church with objectives as defined in the constitution.

1. The Advancement of the Christian faith in accordance with the Basis of Faith, primarily but not exclusively within Newport and the surrounding neighbourhood; and
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

On occasions this is done in fellowship with other like minded organisations. In pursuance of this aim we are a member of the Associating Evangelical Churches of Wales and Affinity, and we are also a supporter of the Evangelical Movement of Wales.

## **Structure, Governance and Management**

Emmanuel Evangelical Church Constitution and Church Handbook were both adopted on 16<sup>th</sup> October 2019 and were subsequently incorporated as a charity on 11<sup>th</sup> November 2019.

The Church is led by the Minister, Assistant Minister (when appointed), Elders and Deacons who are accountable to the Members of the Church meeting in duly constituted Church Business Meetings. These are appointed by the membership at our AGM in accordance with the Church Handbook.

## **New charity, transfer of assets & merger.**

This is the first Trustees Report for the Charitable Incorporated Organisation (CIO). The final Charitable Unincorporated Association (CUA) Trustees Report covered the period from 1<sup>st</sup> January to 5<sup>th</sup> April 2020 when assets were transferred to the CIO. The CIO was registered with the Charity Commission on 11<sup>th</sup> November 2019, (CIO Charity Number 1186269). A Closure Report for the CUA and notification of merger of these charities will be completed.

## **Objectives and activities**

When planning the activities of the charity, the trustees have had regard to the guidance on public benefit issued by the Charity Commission, and specifically those relating to the advancement of religion. We are constantly seeking to ensure that we remain relevant and serve God in our community.

Regular public meetings are held for worship, praise and fellowship. In these the teaching of the Bible is expounded and applied. In addition there are more informal meetings held for members of the Church and Congregation for fellowship and edification in the Christian faith. Various other meetings are arranged covering all age groups.

The Church maintains a close interest in the worldwide work of the Christian Church. Besides giving direct financial support to a number of our members who are or have been engaged in missionary or church work at home and abroad, the Church responds to various humanitarian needs that arise amongst communities stricken by disaster. Alongside our regular giving for the local homeless we make regular visits to local residential and care homes.

The Trustees acknowledge the valuable contribution made by unpaid volunteers towards Church activities.

## **Achievements and performance**

Rev. Bernard Lewis continued as minister until his retirement in October 2020. Rev. Andy Pitt accepted a call to become the new Minister of Emmanuel and commenced his ministry in November 2020. Up until the Covid 19 lockdown restrictions in March 2020 we held our regular Sunday worship services morning and evening which were open to all. Following the morning service a Sunday School was held. These services were attended by people from a variety of ethnic backgrounds. The Church minibus continued to collect children and adults for these and other meetings. As a result of the COVID lockdown, services in the chapel were not permitted. Live streaming of our services was immediately introduced so that we could continue

to worship God as a church. Following the broadcast of services on YouTube, accessible via our Website, times of fellowship were held via Zoom.

We lost two members through death and gained the new minister and his wife resulting in a membership of 111 at the end of 2020.

Up until the COVID lockdown, we maintained our public meetings for people of all ages, including a Toddlers Group, Children's Friday evening meetings as well as Primary and Junior Sunday School classes. The restructured weekly meetings for teenagers have proven effective as well as maintaining links with youth groups in other churches. In addition occasional meetings including family fun nights and fellowship lunches to provide informal fellowship were arranged. Regular monthly services of worship at local residential homes were held. Each week we had members working amongst the homeless and bi-monthly we also provided a packed Sunday lunch. We continued our service to the wider community with one of our members running a local Debt Centre in cooperation with CAP (Christians Against Poverty). The Arts and Crafts Club provided a meeting point for church members and the wider community.

Both Sunday services were open to the public and followed by light refreshments enabling more informal interaction. We maintained the occasional Sunday lunches to which all attending services are invited. These ministered to a wide cultural and ethnic range of people. We have also arranged, encouraged and participated in inter-church meetings with other churches in and around Newport.

We have received visits from a number of representatives of Christian organisations in various parts of the world thus widening our vision and support. One of our members continued her work in Brazil amongst a very poor community. One family that studied in Asia for a number of years has now relocated to Bristol, where they focus their efforts in a local church and students returning to their homes in Asia. We continue to support Churches in the Valleys with a number of our members being available to preach in churches in South Wales.

The activities of the Church have been advertised by notices in the press and leaflets that have been distributed in the neighbourhood. Our Church website address ([www.emmanuel-newport.org.uk](http://www.emmanuel-newport.org.uk)) has been widely disseminated and the site is updated with information about the activities and recorded sermons. Our website is also supplemented on social media with both Twitter and Facebook accounts.

Due to the initial Covid 19 lockdown no services or meetings were held at the chapel between April and July. From August 2020 we have had one service per Sunday at the chapel, alternating between morning and evening. Social distancing has been maintained with other recommended practices to ensure safety. All Sunday services have been live streamed with an encouraging response in terms of those listening in. This is considered a vital service during these times when many are anxious and in need of reassurance and hope. Other meetings in the church have been facilitated using Zoom, thus ensuring continued fellowship and outreach to others. This included representation by other organisations working in various parts of the world. An online advent calendar was prepared for children and linked to a junior Carol Service and a box with various items was delivered to each one who had previously attended the chapel as well as others. There are plans to continue similar contact with children and young people until such time as normal meetings can resume.

Since the initial lockdown as we are not actively using our building the church has made its car park available to NHS staff working at the Royal Gwent Hospital.

## **Reserves policy**

The Church seeks to maintain in the General Fund a minimum operational reserve of three months average expenditure. Designated funds are established where major items of future expenditure are identified. Income and expenditure is reviewed by the trustees every three months. The reserves policy is reviewed annually.

## Financial review

The church is funded by regular freewill giving from members of the church and congregation, a considerable proportion of which is given as Gift Aid, plus a small number of other donations. We also receive a contribution from Malpas Road Evangelical Church to cover costs for the CAP debt centre. No appeals for income were made outside of the members of the church and congregation.

We send regular financial support to two members via supporting agencies who serve in full time ministry, one in Brazil working with street children and the other a family working in Bristol.

We also fund the Newport Christians Against Poverty (CAP) debt centre a shared partnership with Malpas Road Evangelical church.



This year our anniversary offering in October was shared between three causes: TASTE, Noddfa Church Abersychan and Alex Donnelly working in Peru.

The balance in the funds that are designated for expenditure over the coming years is:

Building Maintenance	£16,765
Ministerial Accommodation	£10,000
Church Missionary reserve	£22,200
Minibus	£15,000
CAP reserve	£9,000

The trustees declare that they have approved the trustees' report and accounts.

Signed on behalf of the charity's trustees:

Signature		
Full name	Ian Davies	Trevor McMillen
Position	Trustee / Elder	Trustee / Elder
Date	12/04/2021	12/04/2021

**Statement of Accounts**  
**Statement of Receipts and Payments**  
**Period ending 31<sup>st</sup> December 2020**

<b>Receipts</b>	Unrestricted funds	Restricted funds	This year	Last year
GA donation	57,608	12,465	70,073	-
Non GA donation	15,355	9,340	24,695	-
GA tax recovered	18,867	4,145	23,012	-
CAP Debt Centre	5,080	-	5,080	-
Other	-	-	-	-
Investment Income	38	-	38	-
<b>Total Receipts</b>	<b>96,948</b>	<b>25,950</b>	<b>122,898</b>	<b>-</b>
<b>Payments</b>	Unrestricted funds	Restricted funds	This year	Last year
Employment	42,227	-	42,227	-
Salaries, pension and expenses				
Mission support	27,094	18,952	46,046	-
Missionary & CAP support, Mission Collections				
Church	8,056	-	8,056	-
Buildings, Utilities & Insurance				
Church Activities	4,010	1,550	5,560	-
Ministries e.g Toddlers etc				
Other expenditure	8,292	-	8,292	-
General administrative costs				
Charity expenditure	1,191	-	1,191	-
Governance & Examinations				
<b>Total Payments</b>	<b>90,869</b>	<b>20,502</b>	<b>111,371</b>	<b>-</b>
Net Receipts (Payments)	6,079	5,448	11,527	-
Funds brought from CUA	95,116	3,274	98,390	-
<b>Total funds Carried forward</b>	<b>101,195</b>	<b>8,722</b>	<b>109,917</b>	<b>-</b>

## Statement of Assets and Liabilities

<b>Current Assets</b>	General funds	Designated funds	Restricted funds	Total funds
Co-Operative bank (Current)	7,931	15,000	3,484	26,415
Co-Operative bank (Saving)	-	-	-	-
CAF Bank (90 day notice)	2,747	10,000	-	12,747
Co-Operative bank (Current) - CUA	16,278	11,765	5,238	33,280
Co-Operative bank (Saving) - CUA	1,096	36,200	-	37,296
Cash in Hand (Floats)	157	-	-	157
<b>Total</b>	<b>28,208</b>	<b>72,965</b>	<b>8,722</b>	<b>109,895</b>
<b>Liabilities</b>				
Pending Employment costs	- 22	-	- -	22
<b>Total</b>	<b>- 22</b>	<b>-</b>	<b>- -</b>	<b>22</b>
<b>Net Current Assets</b>	<b>28,230</b>	<b>72,965</b>	<b>8,722</b>	<b>109,917</b>

### Tangible Assets

On closure of the old charity (CUA) all assets were transferred to this charity (CIO).  
At that point the following values were present after depreciation for 2020.

Nature of asset	Amount
Freehold land and buildings	321,348
Vehicles	-
Audio -Visual equipment	7,254
Fixture, fittings & other equipment	18,741
<b>Total</b>	<b>347,343</b>

## Notes to the Financial statements ending 31<sup>st</sup> December 2020

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared in accordance Section 133 of the Charities Act 2011 on a receipts and payments basis. Donations and other income are accounted for when received and tax refunds under gift aid are credited to the respective funds as and when the tax refunds are received. Expenditure is accounted for when payments are initiated.

#### Fund accounting

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 causes and organisations.

### 2. Trustees' Remuneration

Remuneration of Trustees is permitted and regulated by the Governing Document. The following Trustees received remuneration (taxable pay) and are entitled to claim expenses in connection with their role within the church (not for acting as trustee).

Name	Role	Type	Amount
Bernard Lewis	Minister to October 2020	Salary & Pension	39,978
Andy Pitt	Minister from November 2020	Salary & Pension	6,094
Neil Jenkins	CAP Debt Centre Manager	Salary & Pension	9,246

The church operates a defined contribution pension scheme for those eligible.

### 3. Transactions with Trustees & Connected parties

The following payments from general funds have been made to individuals who are trustees or connected to them.

Connected party	Relationship	Nature of transaction	Amount
J McMillen	Related to Trustee	Support for overseas service	3,915
N Jenkins	Trustee	Token of appreciation	1,000
M Jenkins	Trustee	Theological Study course fees	180

#### 4. Fund movement summary

The following shows the fund balances and movement over the period.

Fund	Type	Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Carried Forward
General Fund	UnRestricted	22,151	96,948	90,869	-	28,230
Christian Societies & Workers (CSW)	Restricted	682	19,583	18,952	-	1,312
Benevolent	Restricted	1,323	6,263	1,550	-	6,036
CAP Benevolent	Restricted	1,270	105	-	-	1,375
CAP Reserve	Designated	9,000	-	-	-	9,000
Church Missionary Reserve	Designated	22,200	-	-	-	22,200
Minibus Replacement	Designated	15,000	-	-	-	15,000
Major General Building Works	Designated	16,765	-	-	-	16,765
Reserves For Cost For Ministerial Needs	Designated	10,000	-	-	-	10,000
Totals		98,390	122,898	111,371	-	109,917

#### 5. Restricted fund recipients

The following is a breakdown of payments (over £500) from the Restricted Christian Societies & Workers (CSW) fund.

Organisation	Amount
TASTE	2,494
Noddfa Church	2,494
Buckingham Church (A Donnelly)	2,869
TEAR Fund (Lebanon)	2,506
UFM - M Neal	1,216
London Seminary	953
Open Air Mission	649
Barnabas Fund	620
Mission Aviation Fellowship	611
UNION	579
Christian Institute	553
TEAR Fund (General)	515





**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF EMMANUEL EVANGELICAL CHURCH (BAPTIST) NEWPORT**

**Period Ended 31<sup>st</sup> December 2020**

**Independent examiner's report to the trustees of Emmanuel Evangelical Church (Baptist) Newport**

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church (Baptist) Newport (the Trust) for the period ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 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 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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those 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.

*Stephen Lucey*

**Stephen Lucey**  
**FCA**  
**Independent examiner**  
**Haines Watts Wales LLP**  
7, Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

Date: 02 July 2021