

# EMMANUEL EVANGELICAL CHURCH (Baptist) Newport

## TRUSTEES REPORT AND ACCOUNTS

1st January 2021 to 31<sup>st</sup> December 2021

### 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
Andrew Pitt	Minister	
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.

## **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 where possible.

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

## **Achievements and performance**

The effects of Covid remained with us throughout 2021 with restrictions being eased most significantly at the beginning of August. We continued to hold our regular Sunday worship services, although, between January and March we only had one service in the chapel each week alternating between morning and evening. From April onwards we were able to hold services both morning and evening, which were open to all. These services were attended by people from a variety of ethnic backgrounds. Live streaming of our services continued on YouTube enabling the more vulnerable of the church to worship God, whilst making our services accessible to the wider community. Times of fellowship were also held via zoom.

Sadly, we lost two members through death but we were delighted to baptise and welcome into church membership two additional members. Our church membership totalled 111 at the end of 2021.

With the lifting of many of the Covid restrictions last August, we were able to reintroduce some of our midweek ministries for people of all ages, including a Toddlers Group, Art Club and Saturday Night Youth Group. Our expectation is that our children's work will recommence in the New Year. In addition, occasional

meetings including a couple of family fun nights were held on zoom to provide informal fellowship. Sadly, our services of worship at local residential homes were suspended due to the pandemic.

Our work to support some of the most needy and vulnerable in our community continued. One of our members has continued to manage the local Debt Centre in cooperation with CAP (Christians Against Poverty) although the pandemic has also meant restrictions to this work.

We have received visits from a number of representatives of Christian organisations in various parts of the world (mostly via zoom) thus widening our vision and support. One of our members continued her work in Brazil amongst a very poor community. Another family that had studied in Asia for a number of years and had relocated to Bristol, continued their good work, focusing their efforts in a local church and on students returning to their homes in Asia. We continue to support Churches in the Valleys with some of our members being available to preach in churches throughout South Wales.

The activities of the Church have been advertised by notices on social media and through the distribution of leaflets, in particular, our church calendar. 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. We are constantly reviewing our activities and practices with regard to public benefit and to ensure that we remain relevant and serve God in our community.

Social distancing has been maintained with other recommended practices to ensure safety for all who meet at the chapel. An online advent calendar was once again prepared for children and their families. This was well received by our congregation and by many within our community. The church continued to make 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 used to contribute towards our kitchen renovation project.

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

Building Maintenance	£6,000
Church Missionary reserve	£22,200
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	<i>I. Davies</i>	<i>T. McMillen</i>
Full name	Ian Davies	Trevor McMillen
Position	Trustee / Elder	Trustee / Elder
Date	23/03/2022	23/03/2022

**Statement of Accounts**  
**Statement of Receipts and Payments**  
**Period ending 31<sup>st</sup> December 2021**

<b>Receipts</b>	Unrestricted funds	Restricted funds	This year	Last year
GA donation	84,160	12,035	96,195	70,073
Non GA donation	21,408	3,801	25,209	24,695
GA tax recovered	21,488	2,779	24,267	23,012
CAP Debt Centre	7,770	-	7,770	5,080
Other	-	-	-	-
Investment Income	54	-	54	38
<b>Total Receipts</b>	<b>134,880</b>	<b>18,614</b>	<b>153,495</b>	<b>122,898</b>
<b>Payments</b>	Unrestricted funds	Restricted funds	This year	Last year
Employment	51,454	-	51,454	42,227
Salaries, pension and expenses				
Mission support	35,752	14,573	50,325	46,046
Missionary & CAP support, Mission Collections				
Church	6,471	-	6,471	8,056
Buildings, Utilities & Insurance				
Church Activities	5,621	280	5,901	5,560
Ministries e.g Toddlers etc				
Other expenditure	4,059	-	4,059	8,292
General administrative costs				
Charity expenditure	1,176	-	1,176	1,191
Governance & Examinations				
Special	60,140	-	60,140	-
Major projects				
<b>Total Payments</b>	<b>164,672</b>	<b>14,853</b>	<b>179,525</b>	<b>111,371</b>
Net Receipts (Payments)	- 29,792	3,762	- 26,031	11,527
Funds brought from Last year	101,195	8,722	109,917	98,390
<b>Total funds Carried forward</b>	<b>71,403</b>	<b>12,484</b>	<b>83,887</b>	<b>109,917</b>

## Statement of Assets and Liabilities

<b>Current Assets</b>	General funds	Designated funds	Restricted funds	Total funds
Co-Operative bank (Current)	3,263	4,692	11,276	19,230
Co-Operative bank (Saving)	17,218	34,200	-	51,418
CAF Bank (90 day notice)	12,779	-	-	12,779
Cash in Hand (Floats)	1,079	-	-	1,079
<b>Total</b>	<b>34,338</b>	<b>38,892</b>	<b>11,276</b>	<b>84,505</b>
<b>Liabilities</b>				
Pending Employment costs	618	-	-	618
<b>Total</b>	<b>618</b>	<b>-</b>	<b>-</b>	<b>618</b>
<b>Net Assets</b>	<b>33,719</b>	<b>38,892</b>	<b>11,276</b>	<b>83,887</b>

### Tangible Assets

Items of £500 or more are recorded as expenditure in the year they are purchased and also listed on the asset register.

In 2021 we renovated our kitchen at a cost of £57k of which £7,800 was new kitchen equipment. We also purchased £3k of AV/IT equipment to facilitate the live streaming of our services.

As at the balance sheet date, the values of fixed assets held by the charity are as follows:

Nature of asset	Amount (£)
Freehold land and buildings	£372,598
IT & Audio/Visual equipment	£9,550
Fixtures, fittings & other equipment	£14,660
<b>Total</b>	<b>£396,808</b>

## Notes to the Financial statements ending 31<sup>st</sup> December 2021

### 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
Andy Pitt	Minister	Salary & Pension	34,980
Neil Jenkins	CAP Debt Centre Manager	Salary & Pension	9,342

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	5,220
M Jenkins	Trustee	Training fees (TTC)	340

#### 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	28,230	126,337	109,056	-11,792	33,719
Christian Societies & Workers (CSW)	Restricted	1,312	15,607	14,573	484	2,830
Benevolent	Restricted	6,036	2,410	-	-	8,446
CAP Benevolent	Restricted	1,375	598	280	-	1,692
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	-	-	-10,765	6,000
Kitchen - Kitchen Development Fund	Designated	-	8,543	53,850	45,307	-
Ministerial - Reserves For Cost For Ministerial Needs	Designated	10,000	-	1,766	-8,234	-
Totals		109,917	153,495	179,525	-	83,887

#### 5. Restricted fund recipients

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

Organisation	Amount
TASTE	1,804
ASIALINK (Bike Appeal)	1,397
ASIALINK (General)	1,096
London Seminary	1383
Barnabas Fund	543
UNION	528
TEAR Fund	518





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

**Year Ended 31<sup>st</sup> December 2021**

**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 2021.

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

Date: 31/10/2022