



EMMANUEL EVANGELICAL CHURCH (Baptist) Newport

TRUSTEES REPORT AND ACCOUNTS

1st January 2022 to 31st December 2022

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	01/01/22 - 08/08/22
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 16th October 2019 and were subsequently incorporated as a charity on 11th 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

Although the effects of Covid had waned quite considerably and the vast majority of the restrictions had been lifted, we entered 2022 carefully, as we reintroduced a full midweek ministry programme for the benefit of all ages.

We continued to hold our regular Sunday worship services, which were open to all. These services were attended by people from a variety of ethnic backgrounds. Live streaming of our Sunday 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 enjoyed by many connected to the church.

Sadly, we lost four members through death, but we were delighted to baptise three people and welcome into church membership fourteen additional members. We also transferred four of our members to other churches, due to their relocation. Our church membership totalled 117 at the end of 2022.

Our midweek ministries provide for people of all ages, including a Toddlers Group, Art and Crafts Group, Children and Youth Groups, Ladies and Men's Groups. In addition, occasional gatherings took place, including family fun events, fellowship meals, open air ministry, informal interaction with a nearby residential home and school, and involvement in our local Carnival.

Our work to support some of the most needy and vulnerable in our community has continued. One of our members has continued to manage the local Debt Centre in co-operation with CAP (Christians Against Poverty) and this has been greatly appreciated, especially during the present surge in the cost of living.

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 continues to work in Brazil amongst a very poor community. Another family, that had studied in Asia for a number of years, is now working in Bristol, focusing their efforts in the local church, preparing students for their return home in Asia. We continue to support the wider church in Wales and are able to provide preachers for smaller churches in our region.

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 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. The church remains focused and committed to its core values and seeks to establish and maintain its links within our local community.

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 help and support the victims of war in the Ukraine and for the ongoing ministry in Newport.

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	01/03/23	01/03/23

Statement of Accounts
Statement of Receipts and Payments
Period 1st January 2022 to 31st December 2022

Receipts	Unrestricted funds	Restricted funds	This year	Last year
GA donation	88,004	15,645	103,649	96,195
Non GA donation	14,791	7,205	21,995	25,209
GA tax recovered	10,858	1,416	12,275	24,267
CAP Debt Centre	7,940	-	7,940	7,770
Other	-	-	-	-
Investment Income	203	-	203	54
Total Receipts	121,796	24,266	146,063	153,495
Payments	Unrestricted funds	Restricted funds	This year	Last year
Employment	51,199	-	51,199	51,454
Salaries, pension and expenses				
Mission support	35,934	9,836	45,770	50,325
Missionary & CAP support, Mission Collections				
Church	9,269	-	9,269	6,471
Buildings, Utilities & Insurance				
Church Activities	8,251	1,347	9,598	5,901
Ministries e.g Toddlers etc				
Other expenditure	7,945	-	7,945	4,059
General administrative costs				
Charity expenditure	1,020	-	1,020	1,176
Governance & Examinations				
Special	449	-	449	60,140
Major projects				
Total Payments	114,068	11,183	125,251	179,525
Net Receipts (Payments)	7,729	13,083	20,811	- 26,031
Funds brought from Last year	70,919	12,967	83,887	109,917
Total funds Carried forward	78,648	26,050	104,698	83,887

Statement of Assets and Liabilities

Current Assets	General funds	Designated funds	Restricted funds	Total funds
Co-Operative bank (Current)	15,930	3,000	23,080	42,010
Co-Operative bank (Saving)	17,409	34,200	-	51,609
CAF Bank (90 day notice)	12,790	-	-	12,790
Cash in Hand (Floats)	519	-	-	519
Total	46,648	37,200	23,080	106,928
Liabilities				
Pending Employment costs	1,341	-	-	1,341
Pending float payments	889	-	-	889
Total	2,230	-	-	2,230
Net Assets	44,418	37,200	23,080	104,698

Tangible Assets

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

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	364,570
IT & Audio/Visual equipment	8,154
Fixtures, fittings & other equipment	13,629
Total	386,353

Notes to the Financial statements ending 31st December 2022

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 a purpose. 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	36,313
Neil Jenkins	CAP Debt Centre Manager	Salary & Pension	9,755

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	5,570
M Jenkins	Trustee	Training fees (TTC)	399

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	33,719	121,796	114,068	2,970	44,418
Christian Societies & Workers (CSW)	Restricted	2,830	22,520	9,836	-2,970	12,544
Benevolent	Restricted	8,446	975	1,257	-	8,164
CAP Benevolent	Restricted	1,692	771	90	-	2,373
CAP Reserve	Designated	9,000	-	-	-	9,000
Church Missionary Reserve	Designated	22,200	-	-	-	22,200
Major General Building Works	Designated	6,000	-	-	-	6,000
Totals		83,887	146,063	125,251	-	104,698

5. Restricted fund donations

The following is a breakdown of donations (including expected gift aid) that were over £500 and for the Restricted Christian Societies & Workers (CSW) fund given through the various collections in the year.

Recipient	Type	Amount
EMW	Communion	564
Open-Air Mission	Communion	570
London Seminary (LS)	Communion	558
Union (formerly WEST)	Communion	533
LS (Lloyd-Jones Fund)	Communion	723
Tear Fund	Communion	675
Barnabas Fund	Communion	553
MAF	Communion	800
Christian Institute	Communion	799
TASTE	Prayer mtg	539
Romanian Ministries	Prayer mtg	1156
Cullen Family	Prayer mtg	684
Open Doors	Prayer mtg	514
EMF	Prayer mtg	581
Ukraine Relief	Special	2225
Anniversary (EMF/General)	Special	5940



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

Year Ended 31st December 2022

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 2022.

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: 26/05/2023