

EMMANUEL EVANGELICALCHURCH (Baptist) Newport

TRUSTEES REPORT AND ACCOUNTS

1st January 2023 to 31st December 2023

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	01/01/23 - 20/08/23
David Pegington	Elder	
George Heward	Deacon	
Mark Jenkins	Deacon	
Neil Jenkins	Hon. Treasurer & Deacon	
Isaac Lewis	Deacon	01/01/23 - 29/03/23
Bernard Quaye	Deacon	29/03/23 - 31/12/23

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
Flagstone Group Ltd, 1st Floor, Clareville House, 26-27 Oxendon Street, London, SW1Y 4EL

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

Throughout 2023 we continued to hold our regular Sunday worship services and a full range of midweek ministries 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 able to welcome into church membership three additional members. Our church membership totalled 116 at the end of 2023.

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, interaction with a nearby residential home and local schools.

Our work to support some of the needy and vulnerable in our community has continued. One of our members continued to manage the local Debt Centre in co-operation with CAP (Christians Against Poverty) until its enforced closure on 31st October. Donations to the local Foodbank were also gratefully received, 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 and other literature. 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.

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 voluntary giving from members of the church and congregation, a considerable proportion of which is given so Gift Aid can be claimed, plus a small number of other donations. For part of the year, we also received contributions from Malpas Road Evangelical Church as part of the agreement to share costs for the CAP debt centre which was closed during the year. No appeals for income are made outside of the members of the church and congregation.

This year we also received a legacy following the passing of one of our members which we considering how best to use and further the work of the church.

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.

Our anniversary offering this year £10,509 was designated for the future appointment of a Children / Youth Worker.

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>A. Pitt</i>
Full name	Ian Davies	Andrew Pitt
Position	Trustee / Elder	Trustee / Minister
Date	05/03/2024	05/03/2024

Statement of Accounts
Statement of Receipts and Payments
Period 1st January 2023 to 31st December 2023

Receipts	Unrestricted funds	Restricted funds	This year	Last year
GA donation	93,272	18,545	111,817	103,649
Non GA donation	85,615	5,616	91,231	21,995
GA tax recovered	21,264	3,956	25,220	12,275
CAP Debt Centre	7,920	-	7,920	7,940
Other	-	-	-	-
Investment Income	1,098	-	1,098	203
Total Receipts	209,169	28,117	237,286	146,063
Payments	Unrestricted funds	Restricted funds	This year	Last year
Employment	55,277	-	55,277	51,199
Salaries, pension and expenses				
Mission support	43,418	28,978	72,396	45,770
Mission & CAP support, Collections				
Church	12,814	-	12,814	9,269
Buildings, Utilities & Insurance				
Church Activities	10,308	5,113	15,420	9,598
Ministries e.g Toddlers etc				
Other expenditure	4,873	-	4,873	7,945
General administrative costs				
Charity expenditure	1,228	-	1,228	1,020
Governance & Examinations				
Special	1,635	-	1,635	449
Major projects				
Total Payments	129,552	34,091	163,643	125,251
Net Receipts (Payments)	79,617	- 5,974	73,643	20,811
Funds brought from Last year	81,618	23,080	104,698	83,887
Total funds Carried forward	161,235	17,106	178,341	104,698

Statement of Assets and Liabilities

Current Assets	General funds	Designated funds	Restricted funds	Total funds
Co-Operative bank (Current)	15,233	- 13,691	6,597	8,139
Co-Operative bank (Saving)	18,352	34,200	-	52,552
Flagstone	70,069	49,840	-	119,909
Cash in Hand (Floats)	691	-	-	691
Total	104,345	70,349	6,597	181,291
Liabilities				
Pending float payments	618	-	-	618
Pending Employment costs	2,332	-	-	2,332
Total	2,950	-	-	2,950
Net Assets	101,395	70,349	6,597	178,341

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	Basis	Amount (£)
Freehold land and buildings	SL 50 years	£356,540
IT & Audio/Visual equipment	SL 10 years	£7,580
Fixtures, fittings & other equipment	SL 10 or 20 years	£14,720
Total		£378,840

Notes to the Financial statements ending 31st December 2023

The presentational currency for all figures is GDP (£).

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	38,583
Neil Jenkins	CAP Debt Centre Manager & Church Administrator	Salary & Pension	9,055

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	5,640
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	44,418	209,169	129,552	-22,640	101,395
Christian Societies & Workers (CSW)	Restricted	12,544	26,598	28,978	-10,509	-345
Benevolent	Restricted	8,164	651	4,492	2,619	6,942
CAP Benevolent	Restricted	2,373	867	621	-2,619	0
Church Missionary Reserve	Designated	22,200	0	0	2,640	24,840
Major General Building Works	Designated	6,000	0	0	0	6,000
Energy Efficiency Improvements	Designated	0	0	0	10,000	10,000
Minibus	Designated	0	0	0	10,000	10,000
Ministry Reserve & Development	Designated	9,000	0	0	10,509	19,509
		104,698	237,286	163,643	0	178,341

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	549
Open-Air Mission	Communion	661
EMF	Communion	524
LTS	Communion	846
Union (WEST)	Communion	618
LL-Jones Fund	Communion	586
Tear Fund	Communion	786
Barnabas Fund	Communion	599
MAF	Communion	739
Christian Institute	Communion	818
Earthquake	Special	2923
Vision of Hope	Prayer meeting	738

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

Year Ended 31st December 2023

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 2023.

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.



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

Date: 10th June 2024