

# EMMANUEL EVANGELICAL CHURCH (Baptist) Newport

## TRUSTEES REPORT AND ACCOUNTS

1st January 2024 to 31<sup>st</sup> December 2024

### Registered Address

Emmanuel Evangelical Church  
Rutland Place  
Newport  
South Wales  
NP20 2EL

### Registered Charity

1186269

### 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	
Mark Jenkins	Elder	
David Pegington	Elder	
Stephen Ashong	Deacon	20/3/24 - 31/12/24
George Heward	Deacon	
Neil Jenkins	Hon. Treasurer & Deacon	
Jonathan Lewis	Deacon	20/3/24 - 31/12/24
Bernard Quaye	Deacon	

### Independent Examiner

Menzies LLP Cardiff – 5<sup>th</sup> Floor Hodge House, 114-116 St Mary Street, Cardiff, CF10 1DY

### 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 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 few 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 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 2024 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 using

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 ten additional members. Our church membership totalled 122 at the end of 2024.

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 the local schools.

Our work to support some of the needy and vulnerable in our community has continued. Donations to the local food share scheme run by one of our local Primary Schools were gratefully received, especially during the present surge in the cost of living.

We have received visits from several 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](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.

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. 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.

Our anniversary offering this year was designated for two strategic ministries. One in India, helping to care for and to educate children from disadvantaged backgrounds and the other an independent church in Abersychan, South East Wales, to support their ongoing chapel renovation.

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

Signed on behalf of the charity's trustees:

Full name	Andrew Pitt	Bernard Quaye
Position	Chair of Trustees / Minister	Trustee & Secretary / Elder
Date	06/02/2026	06/02/2026

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

**Year Ended 31<sup>st</sup> December 2024**



**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 2024.

**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**

Menzies LLP Cardiff,  
5<sup>th</sup> Floor Hodge House,  
114-116 St Mary Street,  
Cardiff,  
CF10 1DY

Date: **10th February 2026**

# Emmanuel Evangelical Church (Baptist) Newport

Charity No. 1186269

Annual accounts for the period

Period start  
date

01/01/2024

To

Period end date

31/12/2024

## SOFA - Statement of financial activities

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Income and endowments from:</b>						
Donations and legacies	3	231,270	34,720	-	265,990	228,268
Charitable activities		200	-	-	200	7,920
Investments		7,762	-	-	7,762	1,097
Other		8,500	-	-	8,500	-
<b>Total incoming resources</b>		<b>247,733</b>	<b>34,720</b>	<b>-</b>	<b>282,452</b>	<b>237,285</b>
<b>Expenditure on:</b>						
Charitable activities	4 - 7	130,801	35,765	-	166,566	163,642
Raising funds		-	-	-	-	-
Other		-	-	-	-	-
<b>Total resources expended</b>		<b>130,801</b>	<b>35,765</b>	<b>-</b>	<b>166,566</b>	<b>163,642</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>116,932</b>	<b>- 1,045</b>	<b>-</b>	<b>115,887</b>	<b>73,643</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on fixed assets for the charity's own use		2,000	-	-	2,000	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>118,932</b>	<b>- 1,045</b>	<b>-</b>	<b>117,887</b>	<b>73,643</b>
<b>Total funds brought forward</b>		<b>550,584</b>	<b>6,597</b>	<b>-</b>	<b>557,181</b>	<b>483,538</b>
<b>Total funds carried forward</b>		<b>669,515</b>	<b>5,552</b>	<b>-</b>	<b>675,068</b>	<b>557,181</b>

## Balance sheet

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
<b>Current assets</b>						
Cash at bank and in hand		256,532	675	-	257,207	180,673
Debtors	11	27,906	4,878	-	32,784	-
<b>Total current assets</b>		284,438	5,552	-	289,990	180,673
<b>Fixed assets</b>						
Tangible assets	14	387,443	-	-	387,443	378,840
Investments		-	-	-	-	-
<b>Total fixed assets</b>		387,443	-	-	387,443	378,840
<b>Current Liabilities</b>						
Creditors: amounts falling due within one year	12	2,908	-	-	2,908	2,332
<b>Net assets</b>		668,973	5,552	-	674,525	557,181
<b>Funds of the Charity</b>						
Unrestricted funds - General	10	607,124			607,124	480,235
- Designated		61,849			61,849	70,349
- Other		-			-	-
Restricted income funds			5,552		5,552	6,597
Endowment funds				-	-	-
<b>Total funds</b>		668,973	5,552	-	674,525	557,181

## Notes to the accounts

### Note 1 Basis of preparation

#### Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the Charities Act 2011.

No changes have been made to accounts for previous years.

### Note 2 Accounting policies

#### Incoming resources

Donations are recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income is recognised on a receivable basis

#### Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### Grants payable

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### Taxation

The charity is exempt from tax on its charitable activities all of which are within its' stated primary purpose.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



## Notes to the accounts

(cont)

### Note 3 Analysis of incoming resources

		This year £	Last year £
Donations and legacies	GA donation	116,877	111,817
	Non GA donation	96,112	91,231
	Tax rebate	53,001	25,220
	<b>Total</b>	<b>265,990</b>	<b>228,268</b>
Charitable activities	CAP Debt Centre	200	7,920
	Other	-	-
	<b>Total</b>	<b>200</b>	<b>7,920</b>
Other	Grants & Match-funding	8,500	
	<b>Total</b>	<b>8,500</b>	<b>-</b>
Investment income	Bank & building society interest	7,762	1,098
	<b>Total</b>	<b>7,762</b>	<b>1,098</b>

### Note 4 Analysis of resources expended

		This year £	Last year £
Charitable activities	Employment	52,938	55,277
	Mission support	62,343	72,396
	Church (Buildings & utilities)	11,431	12,814
	Church Activities	20,498	15,420
	Other expenditure	6,272	4,873
	Charity expenditure	2,352	1,228
	Special Projects	-	1,635
	Depreciation	10,732	-
	<b>Total</b>	<b>166,566</b>	<b>163,643</b>

### Note 5 Fees for examination or audit of the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts.	£1,020	£924
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	NONE	NONE

### Note 6 Missionary support

The church makes regular financial support to currently serving (via mission agency) and past missionaries from General funds.

#### Total value of grants

	Grants to institutions Total £	Grants to individuals Total £
Retired church missionaries	-	4,000
Christian organisations and workers	24,840	-
<b>Total</b>	<b>24,840</b>	<b>4,000</b>

**Note 7 Support of other organisations**

Collections taken and funds (Restricted) sent to organisations below (where over £800 shown).

Names of institutions	Total amount collected £
Christian Institute	818
Vision of Hope	968
European Mission Fellowship	1,059
Zambesi mission	818
London Seminary	1,498
Romanian Ministries	1,045
Barnabas fund	946
Mission Aviation Fellowship	926
Christian Institute	1,049
Noddfa Church	4,134
Helping Point	3,821

**Note 8 Paid employees****Staff Costs**

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

This year £	Last year £
49,492	49,078
-	-
3,447	3,611
52,938	52,689

No employee was paid more than £60,000 pa

Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

Charitable  
Activities

Total

This year Number	Last year Number
1.5	1.7
1.5	1.7

Defined contribution pension scheme

Brief details of the scheme

Pension scheme provided by NOWPensions

**Note 9 Trustees remuneration and benefits**

No trustees were paid or claimed expenses for acting as a trustee.

**Note 10 Fund summary****Funds held**

Following is brief description of funds held by the charity:

- Restricted funds (R)
- Unrestricted funds (U)
- Unrestricted Designated funds (UD)

Fund Name	Type	Purpose and Restrictions
General fund	U	General fund
Christian Societies & Workers	R	Support for Christian societies and workers worldwide
Church Benevolent Fund	R	Relief of hardship within the church membership
Youth Camps Support	R	Financial support to ensure youth have opportunity to attend Christian camps
Church Missionary Reserve	UD	Reserve to ensure 1 year missions support commitment available
Major building repairs	UD	Reserve for expected building work
Energy Efficiency Improvements	UD	Reserve to help with building work for efficiency improvements
Ministry Reserve	UD	Reserve to assist in funding ministry salaries
Minibus Replacement Fund	UD	Reserve to purchase replacement minibus

**Movements of funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	480,235	247,733	- 130,801	8,500	2,000	607,667
Christian Societies & Workers	- 345	31,268	- 29,835	-	-	1,089
Church Benevolent Fund	6,942	101	- 3,373	-	-	3,671
Youth Camps Support	-	3,350	- 2,557	-	-	793
Church Missionary Reserve	24,840	-	-	-	-	24,840
Major building repairs	6,000	-	-	-	-	6,000
Energy Efficiency Improvements	10,000	-	-	-	-	10,000
Ministry Reserve	19,509	-	-	-	-	19,509
Minibus Replacement Fund	10,000	-	-	- 8,500	-	1,500
<b>Total Funds</b>	<b>557,181</b>	<b>282,452</b>	<b>- 166,566</b>	<b>-</b>	<b>2,000</b>	<b>675,068</b>

**Note 11 Debtors and prepayments**

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Other debtors	-	-	-	-
Prepayments and accrued income e.g (Gift Aid)	32,784	-	-	-
<b>Total</b>	<b>32,784</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors (includes liabilities for grants payable)	-	-	-	-
Pension Tax & NI payable	1,888	-	-	-
Accruals and deferred income	1,020	-	-	-
<b>Total</b>	<b>2,908</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 13 Transactions with related parties****Remuneration and benefits**

Name of trustee or connected party	Legal authority	Amounts paid or benefit value	
		This year £	Last year £
A Pitt (Minister & Trustee)	Constitution	44,685	42,214
N Jenkins (Church Administrator & Trustee)	Constitution	5,597	11,086

**Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Nature of the transaction(s)	This year £	Last year £
None			-	-

**Note 14 Tangible fixed assets**

Tangible assets reflected in accounts as accruals format with balances brought forward.  
Depreciated minibus sold for £2k and now removed from asset register.

**Cost or valuation**

	Freehold land & buildings	Vehicles	Audio- visual equipment	Fixtures, fittings and other equipment	Total
	£	£	£	£	£
Balance brought forward	456,475	13,225	15,492	32,646	517,838
Additions	-	19,000	877	-	19,877
Revaluations	-	-	-	-	-
Disposals	-	13,225	-	-	13,225
Transfers *	-	-	-	-	-
Balance carried forward	456,475	19,000	16,368	32,646	524,490

**Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL	SL	SL
	50	10	5	10 - 20

Balance brought forward	99,935	13,225	7,912	18,469	139,541
Depreciation charge for year	8,030	-	1,549	1,153	10,732
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	13,225	-	-	13,225
Transfers*	-	-	-	-	-
Balance carried forward	107,965	-	9,461	19,622	137,048

**Net book value**

Brought forward	356,540	-	7,580	14,178	378,297
Carried forward	348,510	19,000	6,907	13,025	387,443

**Revaluation**

Valuation completed in 2006 by W Graham FRICS of William Graham & Co, in 2014 advised as no significant change no review recommended.

\* The "transfers" row is for movements between fixed asset categories.

\*\* SL = straight line. Rate is the anticipated life of the asset in years.