

WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2023
TRUSTEES REPORT

On the 6th April 2022 the Assets and Liabilities of the Registered Charity No. 326034 (Warrington Emmaus Fellowship Trust) was transferred to a new Registered Charity No. 11944305 (Warrington Emmaus Fellowship Trust) as a Charitable Incorporated Organisation. Its address is Emmaus Church, Orford Hall, Capesthorpe Road, Orford, Warrington WA2 9AP. Meetings and administration are both based there.

The Trustees throughout the Year to 5th April 2023 and to the date of this report are Nigel Cannell, Jim Marklove, Jean Merrifield, Brian Molyneux, Derek Stewart and Ray Wright. Nigel Cannell and Derek Stewart are the Treasurers.

Ian Afflick of 61 Tatton Road North, Heaton Moor, Stockport Cheshire is the Independent Examiner and HSBC Bank of Warrington the bankers.

Mission Statement

Warrington Emmaus Fellowship Trust is a church-based charity created to promote the Christian gospel both at home and overseas. Its aim is to spread the Gospel by all means such as preaching, producing literature and media presentation on our website (www.emmauschurch.org.uk). Provision is made to counsel and help all members of society in any need. The charity proposes to work with all other Christian organisations to promote the public good.

Aims and Organisation

The object of the charity is the propagation of the Christian faith including: evangelism, pastoral care and counselling, promoting Christian doctrine; printing and distribution of the Bible and Christian literature; providing meetings, equipment and other means of support for these activities.

The trustees are all church members and meet on a regular basis.

The organisational structure is informal: all major decisions arise from the Church body at business meetings. Elders, Trustees and other Church officers practically carry out such decisions on a day-to-day basis. Other sectional leaders are responsible for Youth and Sunday School and Evangelism.

The Trust exists to spread the Gospel of Jesus Christ by organizing meetings, distributing Christian literature, film, etc. and to support people in times of spiritual need. It also exists to perform charitable acts and services.

Reserves Policy

The charity maintains adequate unrestricted funds to cover working capital 'ebbs and flows' of £10,000.

Risk Management

The trustees have ensured that there is adequate child protection and insurance cover for property/contents. A personnel and a risk management review is ongoing. The security of our premises included maintaining the CCTV system and the usual regular testing of all fire extinguishers, fire alarm and emergency lighting. We installed a defibrillator at the front of our premises for community use if required. We needed to replace some of the heating boilers in various areas of the building.

Review of Activities and Public Benefit

We try to enable ordinary people to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

Provision of pastoral care for people living in the community.

Missionary and outreach work.

Although the government guidelines covering the COVID-19 pandemic had subsided some activities continued using video and telephone conferencing. Also part of our regular Sunday morning meeting was streamed online.

During this financial year, our partnership with the Eden Project and the Willow Community Project continued with our community outreach and support of Café, Mums and Tots and various other charitable acts in line with our own overall vision. Pathway Community Counselling Service ceased operations on 31st October 2022.

Several workers in overseas missions were partially supported financially. Gifts were made to several Christian organisations.

Our Child Protection policy was maintained.

Monthly gifts to Ameva School (Zimbabwe), McRoys (UFM), Warrington Youth for Christ and Kunle Ishola (Emmaus).

Derek Stewart

.....
4/1/2024

WARRINGTON EMMAUS FELLOWSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2023

Notes

Income & Expenditure		Unrestricted Funds	Restricted Funds	Total
		£	£	£
Income				
Offerings & Donations Received		45,851	22,549	68,400
Investment Income		314	2	316
Donated Assets from Charitable Trust		2,106,863	16,046	2,122,909
Other		0	1,154	1,154
TOTAL INCOMING RESOURCES		2,153,028	39,751	2,192,779
Less: RESOURCES EXPENDED				
Direct Charitable expenditure				
Missionary & Ministry		12,583	13,212	25,795
Meeting & Centre Expenses	12	46,715	1,419	48,134
Poor Relief & Foreign aid		65	2,895	2,960
Outreach, Donations & Projects		371	4,481	4,852
		59,734	22,007	81,741
Charitable Activity Costs				
Pathway Counselling		0	1,885	1,885
Grants Expenditure	13	0	4,144	4,144
		0	6,029	6,029
Administration	10	10,236	7,489	17,725
Governance	11	425	0	425
TOTAL RESOURCES EXPENDED		70,395	35,525	105,920
NET INCOMING RESOURCES				
for the year		2,082,632	4,226	2,086,858
Interfund Transfers		498	-498	0
NET INCOMING RESOURCES				
for the year & as at 5th April 2023		2,083,130	3,728	2,086,858

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2023**

Report on the accounts of the Trust for the Year ended 5th April 2023, which are set out on pages 1 to 9

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43 (7)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 41 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Afflick
Accountant
61 Tatton Road North
Heaton Moor, STOCKPORT
Cheshire ST4 4QX

WARRINGTON EMMAUS FELLOWSHIP TRUST
BALANCE SHEET
AS AT 5TH APRIL 2023

FIXED ASSETS	Notes	£	£
Freehold Properties inc Improvements	3	2,000,000	
Furniture, Fixtures & Fittings		3,792	
Equipment		<u>10,474</u>	
			2,014,266
CURRENT ASSETS			
Debtors & Prepayments	4	10,281	
Cash at Bank		64,134	
Cash in Hand		<u>407</u>	
		74,822	
Less CURRENT LIABILITIES			
Creditors & accruals	5	<u>1,980</u>	
NET CURRENT ASSETS			72,842
Less			
Creditors Payable after one year			250
NET ASSETS			<u>2,086,858</u>
Represented by			
FUNDS			
Unrestricted funds			2,083,130
Restricted Funds			3,728
			<u>2,086,858</u>

Approved by the Trustees 04/1/2024 and on their behalf

Derek Stewart

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 5TH APRIL 2023

1 ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. The restricted gifts are distributed as given.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Rents and Grants are recorded as income only when received. Income Tax recoverable from Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income. In certain cases, a charge is indicated for events, but not enforced on full-time workers or their families or other hardship cases, causing a net expense. Unpaid services would more than outweigh any benefit provided to such members.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds, are raised for particular restricted purposes.

Centre expenses (on Orford Hall) are not wholly directly charitable in nature; certain administrative functions are performed there. However, accommodation provided for Christian workers and their families is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the local community and the major use of the buildings.

Unless Hired pure and simple, Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust and over £250 in value.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided on such, since this would be misleading.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

This is provided, other than on Properties, on the reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Furniture, Fixtures & Fittings 15%

General Equipment 15%

Electronic Equipment 25%

WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDING 5TH APRIL 2023
NOTES TO THE ACCOUNTS

3. Fixed Asset Movements	Freehold Properties Improvements	Furniture Fixtures & Fittings	Equipment	Motor Vehicles	Total
Cost & Valuation	£	£	£	£	£
Transfer of Assets 6/4/22	2,000,000	4,093	10,786	334	2,015,213
Improvements/Additions in year	0	432	4,056	0	4,488
Disposals in year	0	64	1,225	334	1,623
As at 5/4/23	<u>2,000,000</u>	<u>4,461</u>	<u>13,617</u>	<u>0</u>	<u>2,018,078</u>
Depreciation					
Charge for year		670	3,142	0	3,812
As at 5/4/23		<u>670</u>	<u>3,142</u>	<u>0</u>	<u>3,812</u>
Net Book Value as at 6th April 2023	<u>2,000,000</u>	<u>3,792</u>	<u>10,474</u>	<u>0</u>	<u>2,014,266</u>

WARRINGTON EMMAUS FELLOWSHIP TRUST
NOTES TO FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2023

4	Debtors	£	
	Gift Aid Tax Reclaim	8,376	
	Prepayments	<u>1,906</u>	
		<u>10,281</u>	

5	Creditors	£	
	Accruals	<u>1,980</u>	
		<u>1,980</u>	

6	Analysis of net Assets by Fund	General Fund £	Restricted Funds £	Total £
	Fixed Assets	2,014,266	0	2,014,266
	Current Assets	71,094	3,728	74,822
	Less Current Liabilities	<u>2,230</u>	<u>0</u>	<u>2,230</u>
	Fund balance as at 5th April 2023	<u>2,083,130</u>	<u>3,728</u>	<u>2,086,858</u>

7 Trustees & Connected Persons' Contracts & Expenses

Pastoral & Outreach travel expenses of £136 was reclaimed by One Trustee in the year. All of these were 'arm length transactions'. Other than these, no contracts were entered into or other expenses reimbursed to Trustees or Connected persons.

8 Independent Examiner's Fee

The Independent Examiner's fee for examination of accounts £250 and for accounts preparation £175.

9 Commitments

Two missionary/ministry families have also been assured of indefinite support of £1,250 per month .There were also commitments to specific works amounting to £300 per month indefinitely