

WARRINGTON EMMAUS FELLOWSHIP TRUST

TRUSTEES REPORT FOR YEAR ENDED 5th APRIL 2024

Warrington Emmaus Fellowship Trust is registered as a 'Charitable Incorporated Organisation' with the Charity Commission.

Name: **WARRINGTON EMMAUS FELLOWSHIP TRUST**

Registration Number: 11944305

Address: Emmaus Church
Orford Hall
Capesthorne Road
Orford
Warrington
WA2 9AP

Names of Trustees: Mr John Nigel Cannell
Mr James Marklove (resigned 31/07/2024)
Mrs Jean Alice Merrifield
Mr Brian Molyneux
Mr Derek Edgar Stewart
Mr Raymond Wright

Structure: The Trust is managed by a Board of Trustees who are all church members. and meet on a regular basis.

The Church's 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.

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.

Activities and Objectives in the Year: The Charity's Object ("the Object") which is for the Public Benefit is the advancement of the Christian faith, through (but not exclusively through) :-

- (a) supporting such persons who endeavour to propagate or teach the gospel of Jesus Christ;
- (b) organising and conducting Christian meetings;

(c) proclaiming, publishing and broadcasting messages of a Christian nature;
and

(d) supporting financially or otherwise assisting other associations or organisations with the same or similar object of advancing the Christian faith.

Review of Activities and Public Benefit.

The Charity has:-

- a) tried to enable 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.
- b) provided pastoral care for people living in the community.
- c) conducted missionary and outreach work.
- d) conducted online activities using video and telephone conferencing. Also part of our regular Sunday morning meeting continued to be streamed online.
- e) Continued our community outreach and support through our Café, our 'Tots' sessions and FoodBank together with various other charitable acts in line with our own overall vision. Sadly, our partnership with the Eden Project and the Willow Community Project had to cease because of ill health.
- f) contributed financially to several workers in overseas missions and to several Christian organisations. Monthly gifts to Ameva School (Zimbabwe), McRoys (UFM), Warrington Youth for Christ and Kunle Ishola (Emmaus).

Throughout all of the above activities the Trustees and Church leadership have ensured that there is adequate child protection and insurance cover for property/contents. The security of our premises includes a CCTV system. Regular testing of all fire extinguishers, fire alarm and emergency lighting was carried out. To maintain the safety of all users of the premises, work was required to repair roof leaks, lift and the 5-yearly test of all mains electric fixed-wire. The defibrillator has been maintained at the front of our premises for community use if required.

Reserves Policy

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

Raymond Wright

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26/11/2024

Statement of Financial Activities

Year Ended 5th April 2024

Income & Expenditure	Notes	Unrestrict- ed	Restricted	05.4.24 Total	5.4.23 Total
		Funds £	Funds £	£	£
Income					
Offerings & Donations Received		50,101	19,174	69,275	68,400
Investment Income		857	0	857	316
Donated Assets from Charitable Trust		0	0	0	2,122,909
From Charitable Activities					
Tots		482	0	482	0
Café		602	0	602	0
Other		0	780	780	1,154
TOTAL INCOMING RESOURCES		<u>52,042</u>	<u>19,954</u>	<u>71,996</u>	<u>2,192,779</u>
Less: RESOURCES EXPENDED					
Direct Charitable expenditure					
Missionary & Ministry		13595	13894	27489	25,795
Meeting & Centre Expenses	9	55679	651	56330	48,134
Sunday School & Youth		30	0	30	0
Poor Relief & Foreign aid		126	3074	3200	2,960
Outreach, Donations & Projects		<u>14</u>	<u>4182</u>	<u>4196</u>	<u>4,852</u>
		<u>69444</u>	<u>21801</u>	<u>91245</u>	<u>81,741</u>
Charitable Activity Costs					
Pathway Counselling		0	0	0	£1,885
Tots		334	0	334	£0
Café		22	0	£22	£0
Grants Expenditure		<u>0</u>	<u>0</u>	<u>0</u>	<u>£4,144</u>
		<u>356</u>	<u>0</u>	<u>356</u>	<u>6,029</u>
Administration	7	5,836	150	5,986	£17,725
Governance	8	425	0	425	£425
TOTAL RESOURCES EXPENDED		<u>76,061</u>	<u>21,951</u>	<u>98,012</u>	<u>105,920</u>
NET INCOMING RESOURCES					
for the year		-24,019	-1,997	-26,016	2,086,858
FUND BALANCES					
as at 6th April 2023		2,083,130	3,728	2,086,858	0
as at 5th April 2024		<u>2,059,111</u>	<u>1,731</u>	<u>2,060,842</u>	<u>2,086,858</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2024**

Report on the accounts of the Trust for the Year ended 5th April 2024, 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 Bridge Street
Kingston
HR5 3DJ

BALANCE SHEET AS AT 5TH April 2024

		05.4.24	5.4.23
	Notes		
FIXED ASSETS	3		
Freehold Properties inc Improvements		2,000,000	2,000,000
Furniture, Fixtures & Fittings		3,223	3,792
Equipment		9,411	10,474
Motor Vehicles		0	0
		2,012,634	2,014,266
Current Assets			
Debtors & Prepayments	4	9,750	10,281
Cash at Bank		39,785	64,134
Cash in Hand		<u>191</u>	<u>407</u>
		49,726	74,822
Less CURRENT LIABILITIES			
Accruals	5	<u>1,268</u>	<u>1,980</u>
NET CURRENT ASSETS			
		48,458	72,842
Less			
Creditors Payable after more than one year		250	250
NET ASSETS			
		<u>2,060,842</u>	<u>2,086,858</u>
Represented by			
FUNDS	6		
Unrestricted funds			
General Fund		2,059,111	2,083,130
Restricted Funds		1,731	3,728
		<u>2,060,842</u>	<u>2,086,858</u>

Approved by the Trustees 26/11/2024 and on their behalf

Raymond Wright

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 5TH APRIL 2024

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 2024
NOTES TO THE ACCOUNTS

3. Fixed Asset Movements 2023/2024	Freehold Properties Improve- ments £	Furniture Fixtures & Fittings £	Equipment £	Total £
Cost & Valuation 6/4/23	2,000,000	4,462	13,616	2,018,078
Improvements/Additions in year	0	0	1,809	1,809
Disposals in year	0	0	-520	-520
As at 5/4/24	<u>2,000,000</u>	<u>4,462</u>	<u>14,905</u>	<u>2,019,367</u>
Depreciation				
as at 6/4/23	0	670	3,142	3,812
Less Disposals in year	0	0	-491	-491
Charge for year	0	569	2,843	3,412
As at 5/4/24	<u>0</u>	<u>1,239</u>	<u>5,494</u>	<u>6,733</u>
Net Book Value as at 6th April 2024	<u>2,000,000</u>	<u>3,223</u>	<u>9,411</u>	<u>2,012,634</u>
Net Book Value as at 6th April 2023	<u>2,000,000</u>	<u>3,792</u>	<u>10,474</u>	<u>2,014,266</u>

WARRINGTON EMMAUS FELLOWSHIP TRUST
NOTES TO FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2024

	5.04.24	5.04.23
4 Debtors	£	£
Gift Aid Tax Reclaim	8,280	8376
Prepayments	1,470	1905
	<u>9,750</u>	<u>10281</u>

	5.04.24	5.04.23
5 Creditors	£	£
Accruals	1,268	1980
	<u>1,268</u>	<u>1,980</u>

	General Fund	Restricted Funds	Total
6 Analysis of net Assets by Fund	£	£	£
Fixed Assets	2,012,634	0	2,012,634
Current Assets	47,995	1,731	49,726
Less Current Liabilities	1,518	0	1,518
Fund balance as at 5th April 2024	<u>2,059,111</u>	<u>1,731</u>	<u>2,060,842</u>

7 **Trustees & Connected Persons' Contracts & Expenses**

No Pastoral & Outreach travel expenses (Year to 5-4-23 - £136) were reclaimed by any (Year 5-4-23 - 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 (Year to 5-4-23 - £250) and accounts preparation £175 (Year to 5-4-23 £175) .

9 **Commitments**

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