

WARRINGTON EMMAUS FELLOWSHIP TRUST

TRUSTEES REPORT FOR YEAR ENDED 5th APRIL 2025

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
Mrs Jean Alice Merrifield
Mr Brian Molyneux
Mr Derek Edgar Stewart
Mr Raymond Wright
Mr James Marklove (Resigned 31/7/24)

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 together with various other charitable acts in line with our own overall vision. Due to an internal reorganisation in the Trussell Trust in Warrington, Food Bank no longer use the facilities in the building.
- 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 and parts of the pulley system holding the lift. 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.

Bankers
HSBC
11 Bridge Street
Warrington
WA1 2EY

Independent Examiner
Mr Ian Afflick
61 Bridge Street
Kington
HR5 3DJ

Derek Stewart

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12/08/2025

WARRINGTON EMMAUS FELLOWSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2025

	Notes			5.4.25	5.4.24
Income & Expenditure		Unrestricted Funds	Restricted Funds	Total	Total
Income					
Offerings & Donations Received		45,433	16,874	62,307	69,275
Investment Income		643	0	643	857
From Charitable Activities					
Mums & Tots		122	0	122	482
Café		1,912	0	1,912	602
Other		0	8,634	8,634	780
TOTAL INCOMING RESOURCES		48,110	25,508	73,618	71,996
Less: RESOURCES EXPENDED					
Direct Charitable expenditure					
Missionary & Ministry		9,949	14,396	24,345	27,489
Meeting & Centre Expenses	12	35,303	8,836	44,139	56,330
Sunday School & Youth		45	0	45	30
Poor Relief & Foreign aid		216	2,483	2,699	3,200
Outreach, Donations & Projects		0	0	0	4,196
		45,513	25,715	71,228	91,245
Charitable Activity Costs					
Mums & Tots		434	0	434	334
Café		75	0	75	22
		509	0	509	6,029
Administration	10	4,825	7	4,832	5,986
Governance	11	425	0	425	425
TOTAL RESOURCES EXPENDED		51,272	25,722	76,994	103,685
NET OUTGOING RESOURCES					
for the year		-3,162	-214	-3,376	-26,016
FUND BALANCES					
as at 6th April 2024		2,059,111	1,731	2,060,842	2,086,858
as at 5th April 2025		2,055,949	1,517	2,057,466	2,060,842

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARRINGTO EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2025**

Report on the accounts of the Trust for the Year ended 5th April 2025, 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
Kington
HR5 3DJ

14/8/25

WARRINGTON EMMAUS FELLOWSHIP TRUST

BALANCE SHEET

AS AT 5TH APRIL 2025

		5.4.25	5.4.24
	Notes	£	£
FIXED ASSETS			
Freehold Properties inc Improvements	3	2,000,000	2,000,000
Furniture, Fixtures & Fittings		3,515	3,223
Equipment		<u>7,475</u>	<u>9,411</u>
		2,010,990	2,012,634
 Current Assets			
Debtors & Prepayments	4	11,119	9,750
Cash at Bank		36,133	39,785
Cash in Hand		<u>495</u>	<u>191</u>
		47,747	74,822
 Less CURRENT LIABILITIES			
Creditors & accruals	5	<u>1,271</u>	<u>1,268</u>
 NET CURRENT ASSETS		<u>46,476</u>	<u>48,458</u>
 Less			
Creditors Payable after more than one year		0	250
 NET ASSETS		<u>2,057,466</u>	<u>2,060,842</u>
 Represented by			
FUNDS			
Unrestricted funds			
General Fund		2,055,949	2,059,111
Restricted Funds			
		<u>1,517</u>	<u>1,731</u>
		<u>2,057,466</u>	<u>2,060,842</u>

Approved by the Trustees 12//08/2025 and on their behalf

Derek Stewart

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 5TH APRIL 2025

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 2025
NOTES TO THE ACCOUNTS

3. Fixed Asset Movements 2024/2025	Freehold Properties Improvements £	Furniture Fixtures& Fittings £	Equipment £	Total £
Cost & Valuation 6/4/24	2,000,000	4,462	14,905	2,019,367
Improvements/Additions in year	<u>0</u>	<u>912</u>	<u>305</u>	<u>1,217</u>
As at 5/4/25	<u>2,000,000</u>	<u>5,374</u>	<u>15,210</u>	<u>2,020,584</u>
Depreciation				
as at 6/4/24	0	1,239	5,494	6,733
Charge for year	<u>0</u>	<u>620</u>	<u>2,241</u>	<u>2,861</u>
As at 5/4/25	<u>0</u>	<u>1,859</u>	<u>7,735</u>	<u>9,593</u>
Net Book Value as at 6th April 2025	<u>2,000,000</u>	<u>3,515</u>	<u>7,475</u>	<u>2,010,990</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>

WARRINGTON EMMAUS FELLOWSHIP TRUST
NOTES TO FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2025

	5.04.25	5.04.24
4 Debtors	£	£
Gift Aid Tax Reclaim	9,340	8280
Prepayments	1,779	1470
	<u>11,119</u>	<u>9750</u>

	5.04.25	5.04.24
5 Creditors	£	£
Accruals	1,271	1268
	<u>1,271</u>	<u>1268</u>

	General Fund	Restricted Funds	Total
6 Analysis of net Assets by Fund	£	£	£
Fixed Assets	2,010,990	0	2,010,990
Current Assets	46,230	1,517	47,747
Less Current Liabilities	1,271	0	1,271
Fund balance as at 5th April 2025	<u>2,055,949</u>	<u>1,517</u>	<u>2,057,466</u>

7 Trustees & Connected Persons' Contracts & Expenses

No Pastoral & Outreach travel expenses (Year to 5-4-24 - None) were reclaimed by any (Year 5-4-24 - None) Trustee in the year. 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 £425 (Year to 5-4-24 £425).

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