

**WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2021
TRUSTEES REPORT**

The Trust is constituted by Deed and Trust and is a registered charity No326034. Its address is Emmaus Church Centre, Orford Hall, Capesthorpe Road, Orford, Warrington WA2 9AP. Meetings and administration are both based there.

The Trustees throughout the Year to 5th April 2021 and to the date of this report are Nigel Cannell, Jim Marklove, Jean Merrifield, Brian Molyneux, Joan Shaw, Derek Stewart and Ray Wright. Andy McDade (Resigned 6/5/20) Nigel Cannell and Derek Stewart are the Treasurers.

Ian Afflick FCA of 336a Wellington Road North, Heaton Chapel 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.

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.

Unfortunately, the government guidelines covering the COVID-19 pandemic meant that all our face-to-face activities had to be suspended. However, we made arrangements to continue with some activities using video and telephone conferencing. This was facilitated by purchasing relevant media equipment for online streaming.

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

Our Child Protection policy was maintained.

Gifts were made to Warrington House of Prayer, Fineke Janssen (Bolivia), famine victims (Zimbabwe), school buildings (Tanzania) and flood victims in our local area. Monthly gifts to Ameva School (Zimbabwe), McRoys (UFM), Warrington Youth for Christ and Kunle Ishola (Emmaus).

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08/11/21

WARRINGTON EMMAUS FELLOWSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2021

	Notes			5.4.21	5.4.20
Income & Expenditure		Unrestricted Funds	Restricted Funds	Total	Total
Income					
Offerings & Donations Received		43,529	30,823	74,352	83,390
Investment Income		26	2	28	136
From Charitable Activities					
Printing		0	0	0	0
Mums & Tots		0	0	0	451
Other		0	833	833	1,815
TOTAL INCOMING RESOURCES		<u>43,555</u>	<u>31,658</u>	<u>75,213</u>	<u>85,792</u>
Less: RESOURCES EXPENDED					
Direct Charitable expenditure					
Missionary & Ministry		8,144	14,368	22,512	25,439
Meeting & Centre Expenses	9	19,120	800	19,920	30,003
Sunday School & Youth		60	0	60	690
Poor Relief & Foreign aid		386	8,160	8,546	1,300
Outreach, Donations & Projects		1,070	3,267	4,337	3,709
		<u>28,780</u>	<u>26,595</u>	<u>55,375</u>	<u>61,141</u>
Charitable Activity Costs					
Mums & Tots		0	0	0	288
Pathway Counselling		0	2,237	2,237	3,549
		<u>0</u>	<u>2,237</u>	<u>2,237</u>	<u>3,837</u>
Promotional		0	165	165	30
Administration	7	6,420	1,888	8,308	12,536
Governance	8	250	0	250	250
TOTAL RESOURCES EXPENDED		<u>35,450</u>	<u>30,885</u>	<u>66,335</u>	<u>77,794</u>
NET INCOMING RESOURCES for the year		8,105	773	8,878	7,998
Interfund Transfers		0	0	0	0
FUND BALANCES					
as at 6th April 2020		278,482	12,538	291,020	283,022
as at 5th April 2021		<u>286,587</u>	<u>13,311</u>	<u>299,898</u>	<u>291,020</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDED 5TH APRIL 2021**

Report on the accounts of the Trust for the Year ended 5th April 2021, which are set out on pages 1 to 10

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 FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel STOCKPORT
Cheshire SK4 5DA

WARRINGTON EMMAUS FELLOWSHIP TRUST

BALANCE SHEET

AS AT 5TH APRIL 2021

		5.4.21		5.4.20	
FIXED ASSETS	Notes	£	£	£	£
Freehold Properties inc Improvements	3	179,766		179,766	
Furniture, Fixtures & Fittings		4,815		4,909	
Equipment		11,947		11,974	
Motor Vehicles		444		592	
			196,972		197,241
Current Assets					
Debtors & Prepayments	4	15,607		14,266	
Cash at Bank		89,271		81,762	
Cash in Hand		372		390	
		105,250		96,418	
Less CURRENT LIABILITIES					
Payable within a year		500			
Creditors & accruals	5	1,824		2,639	
NET CURRENT ASSETS			102,926		93,779
NET ASSETS			299,898		291,020
Represented by					
FUNDS					
Unrestricted funds					
General Fund			286,587		278,481
Restricted Funds					
Pathway		11,298		11,836	
Other		2,013	13,311	703	12,539
			299,898		291,020

Approved by the Trustees 08/11/2021 and on their behalf

R Wright

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 5TH APRIL 2021

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%

Worship Books 15 % Straight Line

Motor Vehicles 25%

Other than assets disposed during the year and those revalued in previous years, assets were all revalued at 6 4 96.

WARRINGTON EMMAUS FELLOWSHIP TRUST
YEAR ENDING 5TH APRIL 2021
NOTES TO THE ACCOUNTS

3. Fixed Asset Movements 2021	Freehold Properties	Furniture Fixtures& Fittings	Equipment	Motor Vehicles	Worship Books	Total
	Improvements £	£	£	£	£	£
Cost & Valuation 6/4/20	179,766	47,509	57,323	2,500	2,603	289,701
Improvements/Additions in year		756	3,475	0		4,231
Disposals in year		0	0	0		0
As at 30/6/20	<u>179,766</u>	<u>48,265</u>	<u>60,798</u>	<u>2,500</u>	<u>2,603</u>	<u>293,933</u>
Depreciation as at 6/4/19		42,600	45,349	1,908	2,603	92,460
Less Disposals in year		0	0	0		0
Charge for year		850	3,502	148		4,500
As at 30/6/20		<u>43,450</u>	<u>48,851</u>	<u>2,056</u>	<u>2,603</u>	<u>96,961</u>
Net Book Value as at 30th June 2021	<u>179,766</u>	<u>4,815</u>	<u>11,947</u>	<u>444</u>	<u>0</u>	<u>196,972</u>
Net Book Value as at 6th April 2020	<u>179,766</u>	<u>4,909</u>	<u>11,974</u>	<u>592</u>	<u>0</u>	<u>197,241</u>

WARRINGTON EMMAUS FELLOWSHIP TRUST
NOTES TO FINANCIAL ACTIVITIES
YEAR ENDING 5TH APRIL 2021

	5.04.21	5.04.20
4Debtors	£	£
Gift Aid Tax Reclaim	10,983	10,562
Prepayments	<u>4,624</u>	<u>3,704</u>
	<u>15,607</u>	<u>14,266</u>

	5.04.21	5.04.20
5Creditors	£	£
Accruals	<u>1,824</u>	<u>2,639</u>
	<u>1,824</u>	<u>2,639</u>

6Analysis of net Assets by Fund	General Fund £	Restricted Funds £	Total £
Fixed Assets	196,972	0	196,972
Current Assets	91,669	13,581	105,250
Less Current Liabilities	<u>2054</u>	<u>270</u>	<u>2,324</u>
Fund balance as at 5th April 2021	<u>286,587</u>	<u>13,311</u>	<u>299,898</u>

7 Trustees & Connected Persons' Contracts & Expenses

No Pastoral & Outreach travel expenses (Year to 5-4-20 - £62) was reclaimed by any (Year to 5-4-20 - Two) Trustees in the year. No contracts were entered into or other expenses were reimbursed to Trustees or Connected persons.

8 Independent Examiner's Fee

The Independent Examiner's fee for examination of accounts £250 (Year to 5-4-20 - £250).

9 Commitments

Two (5-4-20 - Three) missionary/ministry families have been assured of indefinite support of £1,250 per month (5-4-20 - £1307). There were commitments to specific works amounting to £300 (5-4-20 - £300) per month indefinitely.