

**WARRINGTON EMMAUS FELLOWSHIP TRUST  
YEAR ENDED 5TH APRIL 2018  
TRUSTEES REPORT**

The Trust is constituted by Deed and Trust and is a registered charity No326034. Its address is Emmaus Church Centre, Orford Hall, Capesthorne Road, Orford, Warrington WA2 9AP. Meetings and administration are both based there. The Trustees throughout the Year to 5th April 2018 and to the date of this report are Nigel Cannell, Andy McDade, Jim Marklove, Jean Merrifield, Brian Molyneux, Joan Shaw, Derek Stewart and Ray Wright. 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](http://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.

Policies in force are provision of public meetings, leaflet and Bible distribution, outdoor meetings and involvement in community and school activities. There has been no material change in the policies since the last report.

**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. A full Fire Risk Assessment has been carried out and recommendations acted upon.

**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.

The church activities covered by the trust continued strongly. Several workers in overseas missions were partially supported financially. Gifts were made to several Christian organisations. Membership remained stable. Further Youth activities were established on a regular basis and also within the local secondary school by supporting Warrington Youth for Christ.

The premises and grounds were maintained in particular by upgrading the Fire Alarm System, renewing and increasing smoke detectors. Security was improved by fitting a number of electronic digital door locks. Further work was carried out to enhance our fire safety by installing more fire doors and re-testing all the portable electrical equipment. Activities included: mums and tots (40 mums & Tots weekly - fully subscribed), and weekly outreach to children and young people. Weekly sessions of counselling were provided by our own Pathway Community Counselling Services. Facilities continued to be made available for the storage and weekly running of a Foodbank linked to the Trussell Trust.

The premises were used by other organisations including MENCAP, New Life Church, God's Glory Our Joy Conference and offices were provided for Warrington Youth For Christ and Betel of Britain.

Our Child Protection policy was maintained.

Gifts were made to Adopt-a-child, Christian Prison Resources, Warrington House of Prayer and Mavis Wright (Mozambique). Monthly gifts to Ameva School (Zimbabwe), Regans (WEC), McRoys (UFM), Warrington Youth for Christ and Kunle Ishola (Emmaus).

Jean Merrifield  
15/01/2019

**WARRINGTON EMMAUS FELLOWSHIP TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDING 5TH APRIL 2018**

	Notes		5.4.18	5.4.17
Income & Expenditure			Total	Total
	Unrestricted Funds	Restricted Funds		
<b>Income</b>				
Offerings & Donations Received	49,546	31,440	80,986	84,337
Investment Income	33	2	35	2,557
<b>From Charitable Activities</b>				
Printing	0	0	0	80
Mums & Tots	831	0	831	852
Other	1,550	1,502	3,052	1,148
<b>TOTAL INCOMING RESOURCES</b>	<b>51,960</b>	<b>32,944</b>	<b>84,904</b>	<b>88,974</b>
<b>Less: RESOURCES EXPENDED</b>				
<b>Direct Charitable expenditure</b>				
Missionary & Ministry	7,713	19,889	27,602	31,747
Meeting & Centre Expenses	31,610	607	32,217	21,478
Sunday School & Youth	2,260	736	2,996	2,800
Poor Relief & Foreign aid	200	1,170	1,370	4,320
Outreach, Donations & Projects	706	2,953	3,659	3,377
	<b>42,489</b>	<b>25,355</b>	<b>67,844</b>	<b>63,722</b>
<b>Charitable Activity Costs</b>				
Printing	324	0	324	1,140
Mums & Tots	582	0	582	524
Pathway Counselling	0	3,044	3,044	3,477
	<b>906</b>	<b>3,044</b>	<b>3,950</b>	<b>5,141</b>
Promo-tional	0	28	28	618
Administration	6,896	2,128	9,024	8,641
Govern-ance	250	0	250	250
<b>TOTAL RESOURCES EXPENDED</b>	<b>50,541</b>	<b>30,555</b>	<b>81,096</b>	<b>78,372</b>
<b>NET INCOMING RESOURCES for the year</b>	<b>1,419</b>	<b>2,389</b>	<b>3,808</b>	<b>10,602</b>
Interfund Transfers	300	-300	0	0
<b>FUND BALANCES</b>				
as at 6th April 2017	284,159	10,621	294,780	284,178
as at 5th April 2018	<b>285,878</b>	<b>12,710</b>	<b>298,588</b>	<b>294,780</b>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WARRINGTON EMMAUS FELLOWSHIP TRUST  
YEAR ENDED 5TH APRIL 2018**

Report on the accounts of the Trust for the Year ended 5th April 2018, 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 2018

		5.4.18	5.4.17
	Notes	£	£
<b>FIXED ASSETS</b>			
Freehold Properties inc Improve-ments	3	179,766	179,766
Furniture, Fixtures & Fittings		5,053	4,793
Equipment		9,943	11,662
Motor Vehicles		1,054	1,406
		<hr/>	<hr/>
		195,816	197,627
<b>Current Assets</b>			
Print & Bookstall Stocks		0	100
Debtors & Prepayments	4	12,939	12,105
Cash at Bank		92,042	86,151
Cash in Hand		320	271
		<hr/>	<hr/>
		105,301	98,627
<b>Less CURRENT LIABILITIES</b>			
Payable within a year			
Creditors & accruals	5	<hr/> 2,529	<hr/> 1,474
<b>NET CURRENT ASSETS</b>		<hr/> 102,772	<hr/> 97,153
<b>NET ASSETS</b>		<hr/> <b>298,588</b>	<hr/> <b>294,780</b>
<b>Represented by</b>			
<b>FUNDS</b>			
Unrestricted funds			
General Fund		285,878	284,159
Restricted Funds			
Pathway		11,234	6,654
Other		<hr/> 1,476	<hr/> 3,967
		<hr/> <b>298,588</b>	<hr/> <b>294,780</b>

Approved by the Trustees 15/01/2019 and on their behalf

Jean Merrifield

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDING 5TH APRIL 2018**

**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 £100 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 2018**  
**NOTES TO THE ACCOUNTS**

<b>3. Fixed Asset Movements 2018</b>	Freehold Properties Improve- ments £	Furniture Fixtures & Fittings £	Equipment £	Motor Vehicles £	Worship Books £	Total £
Cost & Valuation 6/4/17	179,766	44,701	61,500	2,500	2,603	291,070
Improvements/Additions in year		1162	1,005	0		2,167
Disposals in year		-100	-12,227	0		-12,327
As at 5/4/18	<u>179,766</u>	<u>45,763</u>	<u>50,278</u>	<u>2,500</u>	<u>2,603</u>	<u>280,910</u>
Depreciation as at 6/4/17		39,908	49,838	1,094	2,603	93,443
Less Disposals in year		-95	-12,036	0		-12,131
Charge for year		897	2,533	352		3,782
As at 5/4/18		<u>40,710</u>	<u>40,335</u>	<u>1,446</u>	<u>2,603</u>	<u>85,094</u>
Net Book Value as at 5th April 2018	<u>179,766</u>	<u>5,053</u>	<u>9,943</u>	<u>1,054</u>	<u>0</u>	<u>195,816</u>
Net Book Value as at 6th April 2017	<u>179,766</u>	<u>4,793</u>	<u>11,662</u>	<u>1,406</u>	<u>0</u>	<u>197,627</u>

**WARRINGTON EMMAUS FELLOWSHIP TRUST**  
**NOTES TO FINANCIAL ACTIVITIES**  
**YEAR ENDING 5TH APRIL 2018**

	5.04.18	5.04.17
<b>4Debtors</b>	£	£
Gift Aid Tax Reclaim	10,634	9,302
Prepayments	<u>2,305</u>	<u>2,803</u>
	<u>12,939</u>	<u>12,105</u>

	5.04.18	5.04.17
<b>5Creditors</b>	£	£
Accruals	<u>2,529</u>	<u>1,474</u>
	<u>2,529</u>	<u>1,474</u>

<b>6Analysis of net Assets by Fund</b>	General Fund £	Restricted Funds £	Total £
Fixed Assets	195,816	0	195,816
Current Assets	92,544	12,757	105,301
Less Current Liabilities	<u>2,482</u>	<u>47</u>	<u>2,529</u>
Fund balance as at 5th April 2018	<u>285,878</u>	<u>12,710</u>	<u>298,588</u>

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

Pastoral & Outreach travel expenses of £65 (Year to 5-4-17 - £25) was reclaimed by One (Year to 5-4-17 - One) Trustee in the year. All of these were 'arms length transactions'. Other than these, 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 5-4-17 - £250).

## **9 Commitments**

One (5-4-17 – One) single missionary was being indefinitely supported to £400 pa (5-4-17 - £570). Three (5-4-17 - Two) missionary/ministry families have also been assured of indefinite support of £1,350 per month (5-4-17 - £450). There were also commitments to specific works amounting to £300 (5-4-17 - £300) per month indefinitely.