

**EMMAUS BIBLE SCHOOL UK**  
**FINANCIAL STATEMENTS & REPORT**  
**28 FEBRUARY 2019**

**Charity Number:** 267322

Emmaus Bible School UK  
Carlett Boulevard  
Eastham  
Wirral  
CH62 8BZ

**EMMAUS BIBLE SCHOOL UK**  
**FINANCIAL STATEMENTS & REPORT**  
**YEAR ENDED 28 FEBRUARY 2019**

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**EMMAUS BIBLE SCHOOL UK  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 28 FEBRUARY 2019**

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 28 February 2019.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Name:** Emmaus Bible School UK

**Charity Registration Number:** 267322

**Principal Office:** Carlett Boulevard  
Eastham  
Wirral  
CH62 8BZ

**THE TRUSTEES**

The Trustees who served the charity during the period were as follows:

C Lancashire Esq. (Chairman)  
W J Heron Esq.  
P Jonas Esq.  
A Russell Esq.  
N. Hartridge Esq.  
W. Downs Esq

**Independent Examiner:** D. Lawrinson Esq.  
16 Cossack Avenue  
Warrington  
Cheshire  
WA2 9PB

**Bankers:** Barclays Bank plc  
101 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AD

**Solicitors:** Messrs Butcher and Barlow  
Solicitor and Notary Public  
3 Royal Mews, Gadbrook Park  
Northwich CW9 7UD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trust is established under a Deed of Trust.

The day to day activities of the charity are managed by the Director. At the end of the year the charity employed one full time member of staff. The Trustees meet quarterly each year with additional meetings as required.

## **RISK ASSESSMENT**

The Trustees have introduced assessment procedures to identify the major risks to which the charity is exposed, with particular relation to the finances of the Trust.

## **RESERVES POLICY**

The Trustees have reviewed the Charity's needs for reserves in line with guidance issued by the Charity Commission and have concluded that there is no need for reserves as we only have one full time paid employee with 7 years service.

## **OBJECTIVES AND ACTIVITIES**

To advance the evangelical Christian faith by establishing and maintaining centres to teach the Bible, by preparing Christians for Christian service at home and abroad, by issuing and conducting correspondence courses in Biblical and related subjects either in book form or via the internet, by publishing and dealing in Christian literature by promoting the Christian message and by such other means being charitable as the Trustees shall determine.

To do such other things as shall be incidental or conducive to the attainment of the above object and in particular the following:

To purchase, take on lease, or in exchange, hire or otherwise acquire any real or personal property and any rights or privileges which the Charity think necessary or convenient for the promotion of its objectives, and to construct, maintain and alter any buildings or erections necessary or convenient for the work of the Charity.

To sell, let, mortgage, dispose of or turn to account all or any of the property or assets of the Charity as may be thought expedient with a view to the promotion of the objectives of the Charity.

To undertake and execute any trusts which may lawfully be undertaken by the Charity and may be conducive to its objectives.

To borrow or raise money for the purpose of the Charity on such terms and on such security as may be thought fit.

To invest the monies of the Charity not immediately required for its purposes in or upon such investments securities or property as may be thought fit, but so that monies subject or representing property subject to the jurisdiction of the Charity Commissioners of England and Wales shall only be invested in such securities and with such sanction (if any) as may for the time being be prescribed by law.

To establish and support or aid in the establishment and support of any charitable association or institution and to subscribe or guarantee money for charitable purposes in any way connected with the purposes of the Charity or calculated to further its objectives.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Review of activities**

The sourcing, designing, producing, printing, publishing and supplying of Bible study materials continues to be the central activity of the Charity.

We have undergone a period of consolidation and significant reorganisation of our materials. Our courses and programmes of study have been updated and new courses have been added. Students can choose from different Programmes of Study and can even construct their own from courses which suit their interests and circumstances.

The Prospectus and the website are continually updated and students can view and order courses, with 25 available online.

We have a team of volunteer tutors who work in the School and others, who work from home, whom we can call on as and when required.

During the year we have increased the number of Trustees from five to six. Our recently appointed trustee has had experience working with ex prisoners and a good knowledge of social media and the use of websites.

Our plans to promote the work of the Charity across the country continue with a view to increasing the support for the work. The School has centres in the UK and plans are in hand to expand the work.

### **Community Benefit**

Through the supply of Bible study material, together with a dedicated personal tutor, the Charity provides students with the means to access ethical and moral codes for the individual and society, which provide guidance in life, comfort in times of sorrow, and personal inspiration to improve self and help others. The Bible study material deals with many of the issues that people of all ages, nationalities, ethnic and social backgrounds face on a day to day basis.

Benefits are evidenced in the comments made by students and the many letters that we receive from students and colleagues old and new. Many prisoners and their families find purpose and meaning to their lives and a new resolve to act in accordance with the requirements of the law on release and make reparation and a positive contribution to the society that they recognise they have wronged.

Various prisons are visited to conduct Bible studies and supply further study materials. All study materials used in the prison work are sent without charge to the user. In addition a number of UK based Christian organisations and overseas based missionaries continue to benefit from the supply of Bible study material.

### **PLANS FOR THE FUTURE**

The work of the Charity continues to expand. In addition to our website, with its online courses, and literature sent out regularly, we have made new contacts within the prisons in the UK and we envisage further extension of the work. We are working with Prison Chaplains to increase the number of prisons in which we have students and the number of students in those prisons. We have also contacted churches and other organisations to inform/remind them of what we have to offer with a view to individuals or group studies being set up.

### **FINANCIAL REVIEW**

Full details of the financial transactions are contained in the attached accounts. Total incoming resources for the year amounted to £79,008 . Resources expended amounted to £72130 giving a profit of £6878 for the year. The net assets of the charity at 28 February 2019 were £326,350

### **RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A handwritten signature in black ink, appearing to read 'C. Lancashire'.

Colin Lancashire,  
Chairman; September 2019



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
EMMAUS BIBLE SCHOOL UK

On accounts for the year  
ended

28 FEBRUARY 2019

Charity no  
(if any)

267322

Set out on pages

1 TO 14 (FINANCIAL STATEMENTS & REPORT)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2019.

Responsibilities and  
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

DAVID LAWRIKSON

Date:

28/09/2019

Name:

DAVID LAWRIKSON

Relevant professional  
qualification(s) or body  
(if any):



Address:

16 COSSACK AVENUE

WARRINGTON

WA2 9PB

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

I have completed my examination. I confirm that no material matters have come to my attention (other than those disclosed below) in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Please delete the words in the brackets if they do not apply.

Signed: \_\_\_\_\_  
Name: \_\_\_\_\_  
Qualification(s) or body (if any): \_\_\_\_\_



**EMMAUS BIBLE SCHOOL UK**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 28 FEBRUARY 2019**

<b>INCOMING RESOURCES</b>	<b>Unrestricted Funds</b>	<b>Restricted Income Funds</b>	<b>Total this Year</b>	<b>Total last Year</b>
Voluntary Income	56527	12236	68763	47674
<b>Activities for Generating Income</b>	411		411	282
Rent	9600		9600	9468
<b>Other Incoming Resources</b>	234		234	2217
<b>Total Incoming Resources</b>	66772	12236	79008	59641
<b>RESOURCES EXPENDED</b>	<b>Unrestricted Funds</b>	<b>Restricted Income Funds</b>	<b>Total this Year</b>	<b>Total last Year</b>
Costs of generating voluntary income	18318	12236	30554	28538
Charitable activities	41576	0	41576	41576
Governance costs	0	0	0	0
<b>Total Resources Expended</b>	59894	12236	72130	70114
<b>Net Income</b>	6878	0	6878	-10473

**EMMAUS BIBLE SCHOOL UK**  
**BALANCE SHEET**  
**YEAR ENDED 28 FEBRUARY 2019**

<b>FIXED ASSETS</b>	<b>This Year</b>	<b>Last Year</b>
Tangible assets	194042	195057
<b>Total fixed assets</b>	194042	195057
<b>Current assets</b>		
Stock and work in progress	7658	6419
Debtors ( Loan )	20000	--25000
Cash at bank and in hand	104650	92996
<b>Total current assets</b>	132308	124415
Creditors: amounts falling due within one year	-	-
<b>Net current assets</b>	132308	124415
<b>Total assets less current liabilities</b>	326350	319472
Creditors: amount falling due after one year	-	-
<b>Net Assets</b>	326350	319472
<b>FUNDS OF THE CHARITY</b>		
Unrestricted funds	259885	270358
Restricted income funds	0	0
Revaluation Reserve	59587	59,587
Current year (loss) surplus	6878	-10473
<b>Total Funds</b>	326350	319472

## NOTES TO THE ACCOUNTS

### **Note 1: Basis of preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities -Statement of Recommended Practice (SORP 2005); and with Accounting Standards; and with the Charities Act 1993.

#### **1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

### **Note 2: Accounting policies**

This standard list of accounting policies has been applied by the charity:

#### **INCOMING RESOURCES**

Recognition of incoming resources:

These are included in the statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure:**

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SOFA.

#### **Grants and donations:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts:**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants:**

This is only included in the SOFA once the related goods or services have been delivered.

#### **Gifts in kind:**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually released. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

#### **Donated services and facilities:**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help:**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

## EXPENDITURE AND LIABILITIES

### Liability recognition:

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Governance costs:

These include costs of the preparation and examination of statutory accounts, the costs of trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Grants with performance conditions:

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

### Grants payable without performance conditions:

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

### Support costs:

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## ASSETS

Tangible fixed assets for use by charity:

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

### Stocks and work in progress:

These are valued at the lower of cost or market value.

### Depreciation:

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows: Equipment - 25% on the reducing balance basis, Computer equipment - 20% on the reducing balance basis.

Note 3: Analysis of Incoming resources. Activities for generating income:

Analysis	This Year	Last Year
Course fees & Printing	366	243
Voluntary Income	68808	47713
Rent	9600	9468
Other Incoming Resources	234	2217
<b>Total</b>	<b>79008</b>	<b>59641</b>

<b>Note 4: Analysis of resources expended.</b>		
<b>Costs of generating voluntary income:</b>		
<b>Charitable activities:</b>		
<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
Cost of Sales	16255	14487
General Expenses	219	190
Conference/Travel	2787	8528
Printing, stationery & postage	1252	1296
Advertising	1601	452
Equipment Hire	156	527
Repairs & Maintenance	1653	952
Insurance	1794	1737
Bank interest & charges	26	0
<b>Total</b>	<b>25743</b>	<b>28169</b>
<b>Analysis</b>		<b>Last Year</b>
Staff costs	30554	28967
Telephone	2281	901
Depreciation	1015	0
Heat, light & power	2642	2535
Other / Gifts	9895	9542
Bad Debts	0	0
<b>Total</b>	<b>46387</b>	<b>41945</b>

<b>Governance Costs:</b>		
<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
Accountancy fees	0	0
Legal fees	1578	0
<b>Total</b>	<b>1578</b>	<b>0</b>

**Note 5: Details of certain items of expenditure:**

**5.1 Trustee expenses**

Number of trustees who were paid expenses: 3

Total amount paid: £ 2953

**5.2 Fees for examination of the accounts:**

Independent examiner's fees for reporting on these accounts: None

No other fees were payable for other services rendered.

**Note 6: Paid employees:**

**6.1 Staff costs**

Gross wages, salaries and benefits in kind

Employer's national insurance costs

Pension costs

Total staff costs

<b>This Year £</b>	<b>Last Year £</b>
13830	13297
2060	1896
424	175
<b>16314</b>	<b>15368</b>

Staffing at 29 February 2019, one full-time

**Note 7: Tangible fixed assets**

**7.1 Cost or valuation**

Balance brought forward

Additions

Asset Disposal

Balance carried forward

<b>Freehold land &amp; buildings £</b>	<b>Plant, machinery &amp; equipment £</b>	<b>Total £</b>
191000	52530	243530
0	0	0
0	-	-
<b>191000</b>	<b>52530</b>	<b>243530</b>

**7.2 Accumulated depreciation and impairment provision**

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

<b>Freehold land &amp; buildings £</b>	<b>Plant, machinery &amp; equipment £</b>	<b>Total £</b>
0	48473	48473
0	1015	1015
0	-	-
<b>0</b>	<b>49488</b>	<b>49488</b>

**7.3 Net book value**

Balance carried forward

<b>Freehold land &amp; buildings £</b>	<b>Plant, machinery &amp; equipment £</b>	<b>Total £</b>
191000	3042	194042

**Note 8 Debtors and prepayments**

Debtors: Amounts falling due within one year: NIL

Amounts falling due after more than one year: £20,000



**Note 9: Creditors and accruals**

As at 28th February 2019 the charity had accruals of nil.

**Note 10 Transactions with related parties****10.1 Remuneration and benefits**

Other than the trustee expenses explained in note 5, no remuneration or other benefits were paid to a trustee or other related parties by the charity.

**10.2 Other transactions with trustees or related parties**

There were no other transactions undertaken by, or on behalf of, the charity in which a trustee or other related party has a material interest.

**11 Funds**

	<b>Brought Forward 29/2/19</b>	<b>Prior Year Adjustment</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Gains and Losses</b>	<b>Carried Forward 29/2/18</b>
<b>Unrestricted Funds</b>	319472	-	66772	59894	-	326350
<b>Restricted Funds</b>	0	-	12236	12236	-	0
<b>Total</b>	319472	-	79008	72130		326350