

# Emmanuel Trust Norreys Church

Report and Accounts  
Year ended 5 April 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Emmanuel Trust Norreys Church**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 05 April 2021**

|  |   |
|--|---|
| ADDRESS FOR CORRESPONDENCE                       | Norreys Avenue<br>Wokingham<br>RG40 1UU   |
| GOVERNING DOCUMENT                               | Declaration of Trust dated 3 December 1954  |
| CHARITY REGISTRATION NUMBER                      | 1043662   |
| TRUSTEES RESPONSIBLE FOR<br>MANAGING THE CHARITY | Stephen Neil Revie - Chair<br>Colin Kennedy - Secretary (appointed June 2021)<br>Simon Richard Carter<br>Peter John Jackman<br>Richard Bailey (stood down May 2021) |
| BANKERS  | HSBC Bank<br>1 - 2 Market Place<br>Wokingham RG40 1AL   |
| INDEPENDENT EXAMINER                             | Lourens du Plessis<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>EC1Y 8AB   |

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**Emmanuel Trust Norreys Church**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 05 April 2021**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 05 April 2021.

**Objects of the charity**

The charity, which is a church, is governed by a Declaration of Trust dated 3 December 1954. The charity's principal objects are to demonstrate the Christian faith in action by such means that are charitable.

**Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. We therefore seek in practical ways to show the love of Jesus in our community.

We are open to the community and host the local council community worker. We host and run groups for mothers and toddlers, women's get together groups and coffee morninga. During the Summer months we run the Grub Club, providing meals and teaching to cook for the families of school aged children eligible for free school meals. We are continuing with the Share Wokingham project which was started during the pandemic. This project spreads surplus food from restaurants/supermarkets etc to the community in which we live and provides support for those who are in urgent need of practical help.

We support the local community to show them God's love at that very difficult time – practical and emotional support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

**Financial review**

During the year income decreased by £19,284, to £64,829, and expenditure increased by £15,069, to £77,323. As a result the cash held by the charity decreased by £12,496, to £159,578 of which £138,347 is unrestricted and can be used for any charitable purpose.

### **Reserves policy**

Due to past legacies the church has sufficient cash funds. The Trustees are looking at ways to use these in according to the aims of our charitable trust, over the next 1-2 years. The refurbishment of the toilets was completed during the reporting period, and new carpets were installed. In the meantime, our reserves are planned at a level to cover costs of the building for up to 6 months, should circumstances arise where it is no longer used for church purposes and has been made available for sale.

In March 2020 the charity took steps (in line with government advice) to help contain the outbreak of COVID-19. This included the temporary suspension of all physical gatherings and the charity has had to change how it operates. The trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's free reserves.

### **Governance**

Responsibility for setting policy and for determining the parameters within which the charity should operate rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

We welcomed Colin Kennedy as a new trustee in June 2021. Colin is a former member of the church and has agreed to fill the role of secretary of the trustees.

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Richard Bailey who has served the church as a member, trustee and chair of trustees stood down in May 2021. We thank him for his support and hard work over his many years of involvement with the trustees.

The trustees have appointed Stephen Revie as the new chair of the trustees.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

Stephen Revie

Date: 22 October 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**Emmanuel Trust Norreys Church**

I report to the trustees on my examination of the accounts of Emmanuel Trust Norreys Church ('the charity') for the year ended 05 April 2021 on pages 5 to 8 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Lourens du Plessis ACA CA(SA)

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 22 October 2021

**Emmanuel Trust Norreys Church**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 05 April 2021**

|   | Notes | Unrestricted Funds |                  | Restricted Funds | 2021            | 2020           |
|---|-------|--------------------|------------------|------------------|-----------------|----------------|
|   |       | General Funds      | Designated Funds |                  |                 |                |
|   |       | £                  | £                | £                | £               | £              |
| <b>Income receipts</b>  |       |                    |                  |                  |                 |                |
| Grants and gifts received   |       | 30,982             | -                | 17,456           | 48,437          | 54,399         |
| Tax refunds under Gift Aid  |       | 13,645             | -                | -                | 13,645          | 23,434         |
| Interest received   |       | 763                | -                | -                | 763             | 74             |
| Other   |       | 1,983              | -                | -                | 1,983           | 6,205          |
| <b>Total receipts</b>   |       | <u>47,373</u>      | <u>-</u>         | <u>17,456</u>    | <u>64,829</u>   | <u>84,113</u>  |
| <b>Payments</b>   |       |                    |                  |                  |                 |                |
| Payments in relation to charitable activities undertaken directly     | 2     | 29,835             | 27,406           | 3,122            | 60,363          | 41,188         |
| Grants paid in relation to charitable activities undertaken by others | 3     | 2,489              | -                | 14,471           | 16,960          | 21,066         |
| <b>Total payments</b>   |       | <u>32,324</u>      | <u>27,406</u>    | <u>17,593</u>    | <u>77,323</u>   | <u>62,254</u>  |
| Net of receipts / (payments) before transfers                         |       | 15,048             | (27,406)         | (137)            | (12,494)        | 21,859         |
| Transfers between funds   |       | -                  | -                | -                | -               | -              |
| <b>Net movement in funds</b>  |       | <u>15,048</u>      | <u>(27,406)</u>  | <u>(137)</u>     | <u>(12,494)</u> | <u>21,859</u>  |
| Cash funds as at last year end  |       | 34,812             | 116,233          | 21,028           | 172,073         | 150,215        |
| <b>Cash funds at this year end</b>                                    | A     | <u>49,860</u>      | <u>88,827</u>    | <u>20,891</u>    | <u>159,578</u>  | <u>172,074</u> |

The notes on pages 7 - 8 form part of these accounts.

**Emmanuel Trust Norreys Church**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 05 April 2021**

|  | <u>Unrestricted Funds</u> |                          | Restricted<br>funds<br>£ | 2021<br>£      | 2020<br>£      |
|--|---------------------------|--------------------------|--------------------------|----------------|----------------|
|  | General<br>funds<br>£     | Designated<br>funds<br>£ |                          |                |                |
| <b>A Cash funds</b>                              |                           |                          |                          |                |                |
| Cash at bank with immediate access               | 49,860                    | 88,827                   | 20,891                   | 159,578        | 172,073        |
|  | <u>49,860</u>             | <u>88,827</u>            | <u>20,891</u>            | <u>159,578</u> | <u>172,074</u> |
| <b>B Other monetary assets</b>                   |                           |                          |                          |                |                |
| Gift aid due to charity                          | 12,109                    | -                        | -                        | 12,109         | 12,017         |
| Other debtors                                    | -                         | -                        | -                        | -              | -              |
|  | <u>12,109</u>             | <u>-</u>                 | <u>-</u>                 | <u>12,109</u>  | <u>12,017</u>  |
| <b>C Liabilities</b>                             |                           |                          |                          |                |                |
| Salaries, PAYE                                   | -                         | -                        | -                        | -              |                |
| Fee for Independent Examination                  | 1,350                     | -                        | -                        | 1,350          | 1,320          |
|  | <u>1,350</u>              | <u>-</u>                 | <u>-</u>                 | <u>1,350</u>   | <u>1,320</u>   |
|  |                           |                          |                          | 2021<br>£      | 2020<br>£      |
| <i>Agency funds relating to the 'Bowls Club'</i> |                           |                          |                          |                |                |
| Opening balance                                  |                           |                          |                          | 1,053          | 913            |
| Additional amounts received                      |                           |                          |                          | 180            | 880            |
| Amounts paid over                                |                           |                          |                          | (1,233)        | (740)          |
| Closing balance                                  |                           |                          |                          | <u>-</u>       | <u>1,053</u>   |

The Bowls is now run by the church and the balance of £1,233 held as Agency Funds has been transferred to the charity.

**D Assets retained for charity's own use**

|  | Fund to<br>which asset<br>belongs | Current<br>value<br>£ |
|--|-----------------------------------|-----------------------|
| Land and buildings Church building at Norreys Avenue | General Fund                      | 1,419,222             |
| Equipment  | General Fund                      | <u>127,685</u>        |
|  |                                   | <u>1,546,907</u>      |

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf by:

Stephen Revie

Date: 22 October 2021

The notes on pages 7 - 8 form part of these accounts.

Emmanuel Trust Norreys Church

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 05 April 2021

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

|  | <u>Unrestricted Funds</u> |                  |                  | Total         | Total         |
|--|---------------------------|------------------|------------------|---------------|---------------|
|  | General funds             | Designated funds | Restricted Funds | 2021          | 2020          |
|  | £                         | £                | £                | £             | £             |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                           |                  |                  |               |               |
| Employment costs (Note 4)  | 3,847                     | -                | -                | 3,847         | 5,458         |
| Property costs   | 2,190                     | -                | -                | 2,190         | 5,148         |
| Gas, Electricity, Water  | 3,825                     | -                | -                | 3,825         | 6,663         |
| Insurance  | 1,406                     | -                | -                | 1,406         | 1,330         |
| Telephone  | 1,173                     | -                | -                | 1,173         | 1,173         |
| Catering   | 96                        | -                | -                | 96            | 2,569         |
| Licences Fees & Subscriptions  | 1,526                     | -                | -                | 1,526         | 545           |
| Support for individuals  | -                         | -                | 750              | 750           | -             |
| Outreach activities  | 982                       | -                | -                | 982           | 1,921         |
| Preachers' Expenses  | 5,325                     | -                | -                | 5,325         | 3,885         |
| Maintenance of equipment   | 792                       | -                | -                | 792           | 163           |
| Work among the young   | 350                       | -                | -                | 350           | 1,669         |
| Property refurbishment and improvement                                     | 4,238                     | 27,406           | -                | 31,644        | 8,428         |
| Independent examination  | 2,760                     | -                | -                | 2,760         | -             |
| Church Weekend   | -                         | -                | -                | -             | -             |
| Admin  | 742                       | -                | -                | 742           | 405           |
| Covid 19   | -                         | -                | 2,372            | 2,372         | -             |
| Other costs (incl. Cleaning Materials)                                     | 584                       | -                | -                | 584           | 1,833         |
|  | <u>29,835</u>             | <u>27,406</u>    | <u>3,122</u>     | <u>60,363</u> | <u>41,188</u> |

**3 Grants paid in relation to charitable activities undertaken by others**

|                                     |              |          |               |               |               |
|-------------------------------------|--------------|----------|---------------|---------------|---------------|
| Grants for:                         |              |          |               |               |               |
| Missionary and Charity Institutions | 2,489        | -        | 6,716         | 9,205         | 10,747        |
| Individual missionaries             | -            | -        | 7,755         | 7,755         | 10,319        |
|                                     | <u>2,489</u> | <u>-</u> | <u>14,471</u> | <u>16,960</u> | <u>21,066</u> |

The grants to institutions amounting to more than £1,000 in the year were

|                            |        |
|----------------------------|--------|
| Rwanda                     | £1,000 |
| Africare                   | £1,050 |
| Childs Trust               | £1,100 |
| Mid-Wessex Christian Camps | £1,050 |
| Samaritans Purse           | £1,040 |

**4 Transactions with related parties**

During the year Mrs Carter, spouse of Simon Carter (a Trustee), was employed as a church cleaner and received remuneration of £1,000 (2020: £2,540) for her cleaning services.

Emmanuel Trust Norreys Church

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 05 April 2021

5 Movement of funds

|                                    | Balance<br>at 06.04.20 | Receipts      | Payments        | Transfers | Balance<br>at 05.04.21 |
|------------------------------------|------------------------|---------------|-----------------|-----------|------------------------|
|                                    | £                      | £             | £               | £         | £                      |
| General funds                      | 34,812                 | 47,373        | (32,324)        | -         | 49,860                 |
| Designated funds                   |                        |               |                 |           |                        |
| Reserve                            | 7,271                  | -             | -               | -         | 7,271                  |
| Legacy                             | 108,962                | -             | (27,406)        | -         | 81,556                 |
|                                    | <u>151,045</u>         | <u>47,373</u> | <u>(59,730)</u> | <u>-</u>  | <u>138,687</u>         |
| Restricted funds                   |                        |               |                 |           |                        |
| Missionary General Fund            | -                      | 12,241        | (12,241)        | -         | -                      |
| Somalia Missionaries               | -                      | 660           | (660)           | -         | -                      |
| Mid-Wessex Christian Camps support | -                      | 650           | (350)           | -         | 300                    |
| Samaritans Purse                   | -                      | 490           | (490)           | -         | -                      |
| Yeldhall Manor                     | -                      | 425           | (425)           | -         | -                      |
| Harvest for the Salvation Army     | -                      | 305           | (305)           | -         | -                      |
| Worker Fund                        | 20,468                 | -             | -               | -         | 20,468                 |
| Support for those in need          | 560                    | 310           | (750)           | -         | 120                    |
| Covid 19                           | -                      | 2,375         | (2,372)         | -         | 3                      |
|                                    | <u>21,028</u>          | <u>17,456</u> | <u>(17,593)</u> | <u>-</u>  | <u>20,891</u>          |
| Total funds                        | <u>172,073</u>         | <u>64,829</u> | <u>(77,323)</u> | <u>-</u>  | <u>159,578</u>         |

The Missionary Fund is for the support of Mission institutions and individual missionaries based both in the UK and overseas.

The worker support fund is for the support of a Community Worker at some point in the future.