



**EMMANUEL CHURCH AYLSHAM**

**Cawston Road**

**Aylsham NR11 6BX**

**Registered Charity No: 1046629**

**ANNUAL REPORT AND FINANCIAL STATEMENT**

**FOR YEAR ENDING DECEMBER 2023**

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## **Structure, Governance and Management**

### **2.1 General Information**

#### **2.1.1 Emmanuel Church Aylsham – Principal Address**

Cawston Road  
Aylsham  
Norfolk NR11 6BX

### **2.2 Registered Charity Status**

Emmanuel Church Aylsham is registered with the Charity Commission Number 1046629.

### **2.3 Constitution**

A Trust Deed made on 14<sup>th</sup> February 1995 is the governing document of Emmanuel Church Aylsham. The church was formed as a result of the amalgamation of the congregation formerly meeting at The Cawston Road Chapel and the congregation formerly meeting at the Baptist Chapel, White Hart Street, Aylsham.

The congregation now meets regularly at Cawston Road Chapel and are the holding Trustees of the 1995 Trust Deed, based upon the Fairbairn Trust model, for this property.

The present Church Leadership is shown in section 2.5; the external advisers of the Charity are shown in section 2.6.

### **2.4 Structure and Management**

The Church is a charitable trust established by the Trust Deed dated 14<sup>th</sup> February 1995.

Members of the Church Leadership as shown in section 2.5, with the exception of the Minister(s), are appointed by majority vote taken at a meeting of the Church in General Meeting in accordance with the Trust Deed. They are appointed by the Church Membership annually at the AGM but may resign at any time, or may be removed from office by a two-thirds majority vote at a meeting of the Church in General Meeting.

Elders share with the Minister(s) in the overall spiritual oversight of the Church and in particular in the roles of pastoral care, teaching and discipleship. Together with the Minister(s) they oversee and coordinate the vision and ministry of the church.

Members of the Church Leadership, other than the Minister(s) are appointed by the Church in General Meeting to serve as Leaders, with similar appointment for the Treasurer.

Church Membership shall be open to those who profess repentance before God and faith in Jesus Christ as Saviour and Lord and who indicate agreement to our Basis of Belief. Acceptance as a member of the church follows agreement with our Basis of Belief and signing the Church's Membership Book.

### **2.5 Trustees**

The elected members of the Church Leadership, excluding the Minister(s), become the Trustees of the charity on election to office.

#### **Members of the Church Leadership**

The Church Leadership currently comprises an elected Leadership Team, there is currently no pastor in post.

At the Annual General Meeting 28 May 2023 the following Leaders agreed to serve for a further 12 months, with the proviso that any could step down or others added as required/needed

Leadership Team: Mr A Barwick

Mrs Y Westwood  
Mrs Diane Scott - Treasurer  
Miss Helen Daniels

These people are registered as Trustees with the Charities Commission.

### **Statement of Responsibilities**

The Church Leadership is responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the Church's incoming resources and application of resources during the year and of its state of affairs at the end of the period. In preparing those financial statements, the Church Leadership:

- selects suitable accounting policies and then applies them consistently.
- makes judgments and estimates that are reasonable and prudent.
- prepares the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Church Leadership is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 1993. The Leadership is also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

### **Governance**

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by both the Church Leadership and the Church Members.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- regular consideration by the Church Leadership and Church Members of finances.
- delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.

## **2.6 External Advisers**

**Bankers** Barclays Bank plc, Market Place, Norfolk NR11 6EW

This account was closed with little notice on 31 October 2023, necessitating short term arrangements until the Trustee's were able to open a new bank account.

The balance of £22,285.58 was transferred by agreement with the Trustees of Aylsham Community Church to their account to hold while application for a new account was processed with CAF Bank, which was duly opened in and the monies received into it in February 2024.

### **Independent Examiner**

Mr Mike Garwood

## **3. Church Leadership's Report**

### **3.1 Objectives and Principal Activities of The Charity Objects**

Use of Cawston Road Chapel as

- a) a place of public worship for the service of Almighty God.

- b) a place for the instruction of children or adults or as a church hall or to further the religious and other charitable work of the congregations formerly meeting at those places for religious worship and for such other charitable purposes as may from time to time be endorsed by the Church in General Meeting
- c) a place for maintaining and practising the doctrine and rite of the baptism of believers

The consent of the Charity Commission has been obtained to amend the Charities objects to:

- (1) The advancement of the Christian Faith, education and any other charitable purposes in the United Kingdom and/or other parts of the world

#### **Our Activities**

- ❖ Gathering together frequently for worship in prayer and praise.
- ❖ Remembering the Lord Jesus Christ as we celebrate Communion.
- ❖ Learning together as we study the Bible, encouraging each other in the faith.
- ❖ Proclaiming the Gospel to adults, young people and children, helping them to understand what it means.
- ❖ Baptising believers by total immersion.
- ❖ Dedicating babies and small children to the Lord.
- ❖ Serving the community as best we can.
- ❖ Showing a concern for the physical and spiritual wellbeing of the whole world

#### **3.2 Achievements and Performance**

In February 2023, the refurbishment building work was completed and the fellowship was able to return to worship in the chapel on 12 March. The building which is fully inclusive with a full disabled changing facility, was also made available for community use and was well received being used most days.

The Church expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose. This has included support, financially and through prayer for the Bible Society, Leprosy Mission, Songs of Hope and Freedom, Barnabas Fund and Trans World Radio.

The Church meets every Sunday for worship and teaching of the Christian Faith, as well as other midweek Bible Study and Prayer Time. The meetings of the Church are open to all in the community, and the Church actively seeks to engage with the wider community in its activities.

The Leadership Team has met monthly during the year and members are regularly informed and consulted regarding church activities at Members Meetings held 4 times during the year. Reports of the activities of the church were provided with the Accounts for approval at the AGM held on 28 May.

The charity trustees have complied with the duty in section 17(5) of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### **4. Financial Review and Results For The Year**

#### **4.1 Financial Review**

During the 12 months to 31 December 2023 the Church had a total income of £54,824 (2022: £57,729). Income included Grant funding of £11,200. Giving to support the wider work of Mission amounted to £930 (2022 : £1,000).

Charitable Expenditure was lower than on the previous year at £129,054 (2022: £344,881), largely due to finalizing the Construction/Buildings Works.

The Church received a £65,000 loan and so total funds only decreased to £22,615 (2022 £31,845). The available funds will be used to complete the final refurb and extension of the Church building for the purpose of increasing outreach and the community work of the Church.

The Church Leadership is confident that the current funds together with future income, will be sufficient to meet future commitments.

#### **4.2 Grant Making Policy**

##### **Grants from the Pastoral Fund**

The Pastoral Fund exists to help the needy and to emulate the early church in the way it cared for its poorer members. In order that requests for the Pastoral Fund can be responded to rapidly, the Church Leadership has delegated decision-making on these requests to the Leaders. Two signatories must approve any grant.

##### **Other Grants**

The Church actively supports the wider work of Mission through the setting aside of a part of its annual income for the support of organisations engaged in Mission. The amount and the recipients of gifts are agreed annually by Church Members at a Church Meeting.

#### **4.3 Reserves Policy**

The Church believes in the grace of God to provide for its financial needs as they arise through the giving of its members and others. In principle, the Church believes that monies given should be utilised for the furtherance of the work of the Church as soon as is practical and is consistent with an orderly and responsible stewardship of the funds and the work of the Church. In practice, in the view of the Church Leadership, free reserves (after setting aside funds earmarked for specific projects), should be approximately 3 months normal recurring unrestricted expenditure.

At 31 December 2023 the Church had three months unrestricted free reserves.

#### **4.4 Pensions**

Not applicable

#### **4.5 Report of the Independent Examiner**

I have completed my examination of the accounts to 31<sup>st</sup> December 2023. 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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

 13th September 2024  
..... Dated.....

Mike Garwood, MAAT, 29 Stevenson Road, Wroxham, NR12 8FE

Emmanuel Church, Aylsham

**EMMANUEL CHURCH, AYLSHAM**  
**Statement of Financial Activities for year ended 31 December 2023**  
**Section A Receipts and payments**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2022
		£	£	£	£
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Voluntary income					
		39874		39874	29,381
	Offerings including Gift Aid Tax recoverable			0	-
	Specific giving for Mission			0	2,098
	Miscellaneous				
Investment income					
	Bank interest received				
Other incoming resources					
	Room lettings	3750	11200	14950	-
	Building Fund			0	26,250
	Architect Fund				-
<b>Total Incoming Resources</b>		<b>43,624</b>	<b>11,200</b>	<b>54,824</b>	<b>57,729</b>
<b>Resources Expended</b>					
Charitable Activities:					
	Mission	2	930	930	1,000
	Ministry	3	3,372	3372	4,146
	Materials / Youth Work			0	-
	Premises	4	113,552	11200	339,735
	Pastoral gifts			0	-
	Miscellaneous				
<b>Total Resources Expended</b>		<b>117,853</b>	<b>11,200</b>	<b>129,054</b>	<b>344,881</b>
NET INCOMING / (OUTGOING) before Transfers		-74,230	0	-74,230	-287,152
Transfers between funds					
NET INCOMING / (OUTGOING) after Transfers		-74,230	0	-74,230	-287,152
Balances brought forward		31,845		31,845	318,997
Loan received		65,000		65,000	
Balances carried forward		<b>22,615</b>	<b>0</b>	<b>22,615</b>	<b>31,845</b>

**Section B Statement of assets and liabilities at the end of the period**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2022
<b>Cash Funds</b>					
	Cash accounts	22,615			
<b>Other monetary assets</b>					
	Freehold Premises, Chapel at Cawston Road, Aylsham (no valuation given), together with contents				
<b>Liabilities</b>					
	Unsecured, interest free loan from Trustee made in 2023, repayable 2027	65000			

The Notes numbered 1 to 4 form part of these accounts.

**1 Accounting Policies**

**Basis of Preparation**

The accounts are prepared on a 'receipts and payments' basis.

Thus all income is recognised as received, and payments as made.

**Restricted Funds**

Designated funds are used for gifts received for Mission purposes, and for the Pastoral Fund of the Church.

Emmanuel Church, Aylsham

A Fabric Fund also exists as a Designated Fund, for gifts received where the donor has indicated a desire for such gifts to be used for the maintenance or enhancement of the Church Properties.

**2 Mission**

UnRestricted Funds	£
MAF	200
Home Missions : Tearfund, Leprosy Mission, The British & Foreign, Release International	730
Barnabus	-
TWR	-
	<u>930</u>

**3 Ministry**

	Unrestricted Fund
	£
Salaries and associated costs	-
Subscriptions, stationery, postage and photocopier costs (Ministers) Leaders expenses/Meetings & Events	1,610
CRB/safeguarding	659
Book-Keeping	175
	<u>927</u>
	<u>3,372</u>

**4 Premises**

	Unrestricted Funds
	£
Cleaning salaries	-
Property expenditure	1,484
Heating & Lighting	4,519
Telephone & Internet	1,194
Premises hire costs	382
Water	186
Insurance	588
<b>Building Project:</b> Initial Costs : Surveys & Contracts	
Costs per Architect Design	101,700
F&F	<u>3,498</u>
	<u>113,552</u>

**4 Premises**

	Restricted Funds
	£
Building Project: Costs per Architect Design	<u>11,200</u>

Approved by the Church Leadership on 19th May 2024 and signed on its behalf by

Diane Scott, Treasurer/Trustee

D. W. Scott

Helen Daniels, Trustee:

[Signature]