

EMMANUEL CHURCH FLEETWOOD

England & Wales · Charity number 1104595

Details

Status Registered

Legal form Other

Registered 2004-06-28

Register [View on the Charity Commission register](#)

Contact

Address Emmanuel church
Mount Road
Fleetwood
Lancashire
FY7 6RE

Phone 01253770646

Email admin@emmanuelfleetwood.org.uk

Website www.emmanuelfleetwood.org.uk

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH BY PROCLAMATION AND FURTHERANCE OF THE WORD OF GOD BY THE CHURCH IN ACCORDANCE WITH THE STATEMENT OF FAITH ENFORCED FROM TIME TO TIME AS PER THE ATTACHED SCHEDULE.(2) THE PROMOTION OF THE TEACHING AND THE APPLICATION OF THE STATEMENT OF FAITH AND ANY RELIGIOUS OBSERVATIONS THAT MANIFEST THE STATEMENT OF FAITH.

Activities: CHURCH - Proclamation of the Christian faith and community work with particular emphasis to be involved with the local community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE FLEETWOOD
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£259,284	£391,051	-	-
2024-03-31	£379,822	£213,749	-	-
2023-03-31	£213,760	£184,410	-	-
2022-03-31	£193,316	£179,224	-	-
2021-03-31	£261,908	£203,997	-	-

Trustees

Name	Role	Appointed
Judith McDonald	Chair	2018-05-23
Andrew Mell		2016-05-18
Christine Smith		2026-05-10
Deborah Johnson		2025-05-18
Karen Poole		2026-05-10
Michael Forshaw		2023-05-14
ROBERT GUINNEY		2020-05-17
Terry Godfrey		2021-05-24
Trudie Swift		2021-05-24

Linked charities

- EMMANUEL CHURCH FLEETWOOD PROPERTY TRUST (1104595-1)

Accounts

Emmanuel Church Fleetwood

Charity No. : 1104595

Annual Report & Accounts

For period ending

31st March 2025

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Trustees' Annual Report for the 12 month period ending 31st March 2025

The trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2025.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and Activities

Purposes

The Charity Objectives are to advance the proclamation of the Christian faith and the teaching and application of the Statement of Faith as set out. In practice the Church works this out by undertaking activities that proclaim the Christian faith in word and deed. As such the Church places particular emphasis on being involved with the local community and undertaking community work to meet the needs and support requirements as identified.

The Church seeks to be a missional community, providing a safe space for the community and being the Church to the unchurched. To do this we seek to develop our facilities and capacity to be able to provide the best for a community who often struggles to find enough; and to equip and enthuse our congregations to play their part in achieving our vision.

Main Activities

The charity operates and performs its activities through two separate expressions of church; namely Emmanuel at the Mount and Emmanuel West. Each expression provides a different way for the local community to engage with the Church; build and participate in a safe and welcoming community group; explore their faith; and seek support and help in areas of need, building wellbeing in our local communities.

The charity has continued the following ministries/ community activities:

Mount

- Various children's and youth programmes, including visits from a local school.
- Facilitate Rotary Club monthly Memory Drop-in.
- Clothesline; Ministry to supply equipment and clothing to families with babies and young children. Serves as resource for families in the community and social workers.
- Lighthouse Counselling service.
- Asylum-Seekers Support Group
- Weekly Coffee Morning for the community.
- Celebrate Recovery – a weekly recovery programme.
- Bereavement Journey; a 7 week course for anyone bereaved

- Alpha – a 12 week course looking at the big questions on life, faith and purpose
- Life together – a group for ladies who experience depression, anxiety and loneliness
- Continued engagement with Healthier Fleetwood and other community-based organisations and their events as opportunities arise.

Emmanuel West

- On Sunday morning small community groups meet in various homes (Gospel Communities) in West Fleetwood.
- Mid-week Zoom Church.
- Mid-week home-based community groups to offer support, discussion and friendship.
- Computer drop-in clinic; free IT support to local residents.
- Various community project and events in the local pub and community centre.

Contribution made by volunteers

All the principal activities of the church are heavily reliant on the volunteer support from Church members and others who wish to support our community work. No recording of the amount of time and other voluntary support and non-monetary giving is made, but is significant and essential to the ongoing range of activities. Many in the church are unsung heroes and their support and effort is much appreciated by the leadership team and trustees.

Public Benefit

In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Fleetwood both in the provision of services of worship and in provision of community activity and support.

Achievements and Performance

All the mentioned activities have continued successfully in the year with an overall strengthening in attendance and support provided in our communities. Through feedback from users and other community organisations we believe we have built a good reputation for community engagement and support. Attendance at our Sunday Worship meetings continues to grow. Through the generous giving of church members we have been able to continue to support families in need in the community and we have also carried out a major building project, which has included a new roof, and updates to the sanctuary.

Financial Review

At the end of the year the Church holds Restricted Funds of £37,219 (2024: £32,848), principally comprising the Boaz fund £13,770 (2024: £20,414) used to support hardship and training needs of individuals in the community; monies held for the ongoing building development project at Mount of £4,254 (2024: £1,035); and other restricted funds for various community support activities. Also Unrestricted Funds totalling £579,181 (2024: £715,738), principally comprising the holding asset valuation of the church Mount building plus depreciated value of building improvements undertaken during the year of £478,759. The balance of Unrestricted Funds are the depreciated value of Mount fixture, fittings and equipment (£49,906), money designated for external mission (£17,600) and a General Fund balance of £32,817 (2024: £45,189).

The total free Reserves of the Church at year-end, comprising Designated cash funds and the General Fund are £50,516 (2024: £204,829).

The historic Reserves Policy of the Church sets a target Reserve balance at two months cover of general operating expenditure, this would currently be approximately £42,000.

Principal sources of funds

The principal income of the charity comes from free will donations from existing members of the church, through the weekly offering bag and regular bank standing orders. The general public is never asked to contribute to the general running costs of the charity. Only specific ventures for community outreach and support projects may involve the public and other outside bodies on a sponsorship or voluntary basis. The level of giving by Church members have held up above expectation.

In addition, occasional grants are successfully applied for use in funding specific community activities and to help with the costs of improving our building facilities.

Risk management

The trustees have examined the major strategic, environmental and operational risks facing the church and confirm that the necessary steps have been taken to lessen these risks as they are identified. During the last few years, the primary focus has been on Covid Secure Risk Assessments and management, which has required significant effort and input from the Trustees and Leadership team.

Structure, Governance and Management

The charity is constituted as an unincorporated association, initially registered on 28th June 2004. The Charity is governed by the Charity's Constitution of 23 May 2004, as last amended 10th May 2006. A linked charity, named Emmanuel Church Fleetwood Property Trust (charity no. 1104595-1), established by the approved scheme as laid down by the Charity Commissioners for England & Wales dated 22 December 2005 [Sealing Ref: N276(S)05] holds the charity's freehold land and buildings at Lofthouse Way, vested in the Official Custodian for Charities.

The Trustees are nominated by any member of the church and each candidate considered by the Leadership Team as to their suitability prior to the Executive Church Council (Trustees) confirming appointments by election, the results of which are presented to the annual members' meeting. Each member of the Executive Church Council (Trustees) apart from the ex-officio members (Church Ministers so appointed), serve a term of three years and may then offer themselves for re-election from the annual members meeting following.

Membership of the Church is as set out in clause E of the constitution; namely any person over the age of 18, who is a Christian as defined by the Statement of Faith and who attends the services of the Church on a regular basis.

The Executive Church Council, who act as the Charity's Trustees, shall consist of the Minister(s) for the time being of the church, as ex-officio members, elected members selected as Chairman, Secretary and Treasurer; and not less than one and not more than seven members appointed at the Church annual meeting.

The Trustees delegate the day to day management, detailed planning and implementation of church activity and pastoral care to the Leadership team, who are the Ministers of the Church. The Leadership Team comprises:

Rev. Christopher Kelsall (Senior Minister)
Rev. Sarah Jones (Associate Minister, Emmanuel @ the Mount)
Mr Rob Guinney (Associate Minister, Leader Emmanuel West)
Mr John McLellan (Associate Minister, Evangelism)
Mr Rob Steward (Associate Minister, Emmanuel @ the Mount)

Reference and Administrative details

Charity name: Emmanuel Church Fleetwood
Other name the charity uses: Emmanuel Church
Registered charity number: 1104595
Charity's principal address: Emmanuel Church,
Mount Road,
Fleetwood.
FY7 6RE

Custodian Trustee: Mount Buildings:
The Official Custodian for Charities
Charities Commission of England & Wales

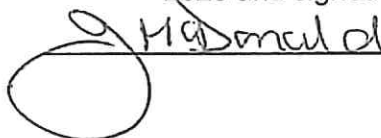
Names of the charity trustees who manage the charity:

Maurice Dowsing (Appointed May 2020)
Michael Forshaw (Appointed May 23)
Terry Godfrey (Appointed May 2021)
Rob Guinney (Ex-officio Trustee, Associate Minister) (Appointed May 2020)
Peter Jones (Appointed May 2019)
Christopher Kelsall (Ex-officio Trustee, Senior Minister)
Judith McDonald (Chair Person Appointed May 2020)
Andrew Mell (Treasurer)
Trudie Swift (Appointed May 2021)
John Thewlis (Appointed May 2022)

Declaration

Approved by the trustees on
Judith McDonald
Chairperson

2025 and signed on their behalf by:



Independent Examiner's Report to the Trustees of Emmanuel Church Fleetwood

I report to the charity trustees on my examination of the accounts of Emmanuel Church Fleetwood to the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 requirements 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.

Mr Stewart Case
FCCA
Jones Harris Limited
Chartered Accountants
17 St Peter's Place
Fleetwood
FY7 6EB



Date: 29 October 2025

**Annual accounts for the period
12 Months ending 31st March 2025**

Statement of financial activities

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		216,607	27,395	244,002	332,592
Grants		6,285	350	6,635	32,809
Charitable activities		7,640	1,007	8,647	14,421
Total	3	230,532	28,752	259,284	379,822
Resources expended					
Expenditure on:					
Raising Funds		419	-	419	452
Charitable activities:					
Youth		40,541	1,222	41,763	22,385
Community Outreach & Support		92,679	11,169	103,848	48,224
Church Life		198,709	5,878	204,587	100,950
Emmanuel West		36,509	325	36,834	36,366
Mission		4,019	-	4,019	5,372
Total	4	372,876	18,594	391,470	213,749
Net income/(expenditure) before investment gains/(losses)		(142,344)	10,158	(132,186)	166,073
Net income/(expenditure)		(142,344)	10,158	(132,186)	166,073
Transfers between funds	13	5,787	(5,787)	-	-
Gain / (Loss) on revaluation, fixed assets, charity's own use	8	-	-	-	(102,936)
Net movement in funds		(136,557)	4,371	(132,186)	63,137
Reconciliation of funds:					
Total funds brought forward	13	715,738	32,848	748,586	685,449
Total funds carried forward	13	579,181	37,219	616,400	748,586

Balance sheet

as at 31st March 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	528,665	-	528,665	510,909
Total fixed assets		528,665	-	528,665	510,909
Current assets					
Debtors	9	4,674	31	4,705	2,614
Cash at bank and in hand	11	49,453	37,543	86,996	237,576
Total current assets		54,127	37,574	91,701	240,190
Creditors: amounts falling due within one year	10	3,611	355	3,966	2,513
Net current assets/(liabilities)		50,516	37,219	87,735	237,677
Total assets less current liabilities		579,181	37,219	616,400	748,586
Total net assets or liabilities		579,181	37,219	616,400	748,586
Funds of the Charity					
Restricted income funds		-	37,219	37,219	32,848
Unrestricted funds :					
Designated Funds		546,364	-	546,364	670,549
Revaluation Reserve		-	-	-	-
General Fund		32,817	-	32,817	45,189
Total funds	13	579,181	37,219	616,400	748,586

Signed on behalf of all the trustees
on 2025 :

Notes to Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees believe that due to the current level of Reserves and the faithful ongoing support of the Church members, the Church can meet all liabilities and future operational expenditure; and have no concerns with regard to the charity being a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Note 2 Accounting policies

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when

Notes to Accounts (continued)

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The essential voluntary help of unpaid church members, without which most church activities would not be possible are not evaluated or included in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. 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.
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees. Freehold land and buildings are not depreciated, as trustees consider the asset value is maintained by appropriate maintenance. Fixtures & Fittings are depreciated on a straight line basis over 10 years or estimated life if lower from the month after installation/ usage commences. Equipment is depreciated over 5 years or estimated life if lower.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
	Analysis				
Donations and legacies:	Donations and gifts	185,909	27,083	212,992	202,224
	Gift Aid	27,698	312	28,010	34,437
	Legacies	3,000	-	3,000	95,931
	Total	216,607	27,395	244,002	332,592
Grants:	Warm Spaces Funding	-	-	-	500
	Grantscape funding for new servery	-	-	-	30,000
	Rank Foundation funding to Mount Building Improvements	-	-	-	2,000
	LCC Grant towards cost of Refugee Week	-	-	-	309
	Warren Farm Community Association contribution to Coffee Morning	2,500	-	2,500	-
	National Churches Trust contribution to Asbestos removal cost	3,785	-	3,785	-
	Scripture Union Children & School	-	350	350	-
	Total	6,285	350	6,635	32,809
Charitable activities:	Youth	96	-	96	-
	Community Outreach & Support	2,646	-	2,646	2,741
	Church Life	1,260	135	1,395	1,749
	Emmanuel West	426	-	426	693
	Other (Support)	3,212	872	4,084	9,238
	Total	7,640	1,007	8,647	14,421
TOTAL INCOME		230,532	28,752	259,284	213,760

Other Support Income of £4,084 (2024:£9,238) is mainly Interest earned on funds held (£4,078).

Note 4 Analysis of expenditure on Charitable Activities

This Year -2025:	Activity	Activities undertaken directly	Support Costs	Total This Year	Total Prior year
	Youth	37,574	4,189	41,763	22,385
	Community Outreach & Support	91,281	12,567	103,848	48,224
	Church Life	183,223	21,364	204,587	100,950
	Emmanuel West	33,902	2,932	36,834	36,366
	Mission	3,600	419	4,019	5,372
	Total	349,580	41,471	391,051	213,297
Prior Year -2024:	Activity	Activities undertaken directly	Support Costs	Total Year	
	Youth	17,869	4,516	22,385	
	Community Outreach & Support	34,676	13,548	48,224	
	Church Life	77,917	23,033	100,950	
	Emmanuel West	33,205	3,161	36,366	
	Mission	4,920	452	5,372	
	Total	168,587	44,710	213,297	

Note 5 Support Costs

Support cost	Fund Raising £	Youth £	Community Outreach & Support £	Church Life £	Emmanuel West £	Mission £	Grand total £
Governance	13	125	374	636	87	13	1,248
Administration & Leadership	406	4,064	12,193	20,728	2,845	406	40,642
Total	419	4,189	12,567	21,364	2,932	419	41,890

Governance and Administration/ Leadership costs are allocated to activities based on estimated time and resource usage applied to each activity.

Note 6 Details of certain items of expenditure**Independent examiner's fees**

This year	Last year
£	£
1,248	1,080

**Note 7 Paid employees
Staff Costs****Salaries and wages****Social security costs****Pension costs (defined contribution scheme)****Other employee benefits (ex gratia payment- see below)****Total staff costs**

This year	Last year
£	£
139,536	128,235
5,410	(2,893)
2,745	2,449
5,000	5,000
152,691	132,791

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Average head count in the year

Comprising : Full Time
Part time

Providing Full Time Equivalents (FTE):

The parts of the charity in which the employees work (FTE):

Youth
Community Outreach & Support
Church Life
Emmanuel West
Mission
Support

Total

This year	Last year
Number	Number
8	8
2	2
6	6
4.7	4.3
0.6	0.2
1.0	1.0
1.3	1.3
1.0	1.0
0.0	0.0
0.8	0.8
4.7	4.3

Ex-gratia payments to employees and others (excluding trustees)

An ex gratia payment of £5,000 (2024:£5,000) is made in lieu of a pension to a former minister.

Note 7 Defined contribution pension scheme

Total Contributions paid to Defined Contribution Pension schemes for all employed staff total £2,745 (2024: £2,449). These costs are allocated to activities in accord with the ratio of time allocated for relevant staff. All costs are funded from Unrestricted Funds.

Note 8 Tangible fixed assets**Cost or valuation**

At the beginning of the year

Revaluations

Additions in year

Disposal in year

At end of the year

Freehold Land & Buildings		Fixture, Fittings and Equipment	Total
Mount	Mount Bldg. Imp.		
£	£	£	£
201,864	280,330	39,328	521,522
-	-	-	-
-	9,912	28,721	38,633
-	-	-	-
201,864	290,242	68,049	560,155

Depreciation and impairments

At beginning of the year

Depreciation charge in year

At end of the year

-	1,869	8,744	10,613
-	11,478	9,399	20,877
-	13,347	18,143	31,490

Net book value

Net book value at the beginning of the year

Net book value at the end of the year

201,864	278,461	30,584	510,909
201,864	276,895	49,906	528,665

As an unincorporated association, the charity is unable to hold title directly to its Freehold Land & Buildings. Therefore the properties are held by Custodian Trustees.

The Mount building was valued in November 2014 and purchased in 2016 at the above original cost of £201,864.

No independent professional valuation has been undertaken of the Mount building in the year. Building improvements and maintenance are ongoing. Based on Church building valuation information received previously, including that for the Lofthouse Way building sold in 2023/4, the Trustees believe that after including the depreciated value of the capitalised Building Improvement costs as above, the total value of the building shown is an appropriate carrying value.

Note 9 Debtors and prepayments

	This year £	Last year £
Prepaid expenses	1,642	796
Gift Aid owing	3,063	1,818
Total	4,705	2,614

Note 10 Creditors and accruals

	Amounts falling due within one year	
	This year £	Last year £
Accrued expenses	3,966	2,513
Total	3,966	2,513

Note 11 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	86,996	237,576
Total	86,996	237,576

Note 12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Emmanuel Church Fleetwood

Charity No.: 1104595

Note 13 Charity funds

Details of funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balances carried forward £
Restricted Funds:							
Boaz	Hardship & training support to	20,414	-	(5,644)	(1,000)	-	13,770
Mount Building	Mount building refurbishment	1,035	10,378	(7,159)	-	-	4,254
Short Term Projects	Misc. projects	-	15,946	(3,579)	(4,787)	-	7,580
Hardship Fund	Funding for Hardship Support to	2,982	1,958	(1,300)	273	-	3,913
Specific Restricted	Donations for other specific restricted needs	8,417	470	(912)	(273)	-	7,702
Total		32,848	28,752	(18,594)	(5,787)	-	37,219
Designated Funds:							
Buildings Capital Reserve Fund	Cost value carried for building assets	201,864	-	-	-	-	201,864
	Book value carried for Building Improvement assets held	278,461	-	(11,478)	9,912	-	276,895
Mount Building Fixtures, Fittings & Equipment	Book value carried for fixed assets held	30,584	-	(9,399)	28,721	-	49,906
Mount Building Project	Money for use on Mount Building Project	509	3,639	(4,148)	-	-	-
Sanctuary Fund	Designated money for maintenance and refurbishment of Sanctuary	139,531	153	(109,599)	(30,066)	-	19
Other Designated Fund	Other Designated Funds	-	-	(670)	750	-	80
External Mission Fund	Funds held for external mission	19,600	-	(2,000)	-	-	17,600
Sub Total		670,549	3,792	(137,294)	9,317	-	546,364
Revaluation Reserve	Freehold property revaluation sum	-	-	-	-	-	-
Total		670,549	3,792	(137,294)	9,317	-	546,364
General Fund	General Unrestricted funds	45,189	226,740	(235,582)	(3,530)	-	32,817
	Total Funds	748,586	259,284	(391,470)	-	-	616,400

Note 13 Charity funds (cont)

Details of funds held and movements during the PREVIOUS reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balance s carried forward £
Restricted Funds:							
Boaz	Hardship & training support to individuals	21,414	-	(1,000)	-	-	20,414
Mount Building	Mount building refurbishment (inclu. Grants)	13,745	84,658	(3,233)	(94,135)	-	1,035
Toddle Inn	Toddle Inn Nursery Charity Closing Balance	4,938	-	(150)	-	-	4,788
Transfer							
Specific Restricted	Donations for other specific restricted needs	7,287	2,207	(2,883)	-	-	6,611
Total		47,384	86,865	(7,266)	(94,135)	-	32,848
Designated Funds:							
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	(17,500)	-	201,864
Mount Building Improvements Fund	Book value carried for Building Improvement assets held	-	-	(1,869)	280,330	-	278,461
Mount Building Fixtures, Fittings & Equipment	Book value carried for fixed assets held	25,034	-	(5,343)	10,893	-	30,584
Mount Building Project	Designated money for use on Mount Building Project	40,000	7,396	-	(46,887)	-	509
Sanctuary Fund	Designated money for maintenance and refurbishment of Sanctuary	-	761	(9,037)	147,807	-	139,531
Mission Fund	Funds held for external mission	-	-	(3,400)	23,000	-	19,600
Sub -Total		284,398	8,157	(19,649)	397,643	-	670,549
Revaluation Reserve	Freehold property revaluation sum	315,436	-	-	(212,500)	(102,936)	-
Total		599,834	8,157	(19,649)	185,143	(102,936)	670,549
General Fund	General Unrestricted funds	38,231	284,800	(186,834)	(91,008)	-	45,189
	Total Funds	685,449	379,822	(213,749)	-	(102,936)	748,586

Note 13 **Charity funds (cont)****Transfers between funds**

	Reason for transfer	Amount £
General Fund to Designated Funds		
From General Fund to Designated Fund (Mount FF&E Project)	Capitalisation of new chairs for sanctuary.	3,780
From General Fund to Designated Fund (Lighthouse Counselling)	Transfer of funds to new Designated Fund for costs of Lighthouse Counselling Ministry.	750
Restricted Funds to General Fund		
From Boaz Fund (Restricted) to General Fund	Boaz funding of costs paid from General Fund	1,000
Restricted Funds to Designated Fund		
From Short Term Projects (Restricted) Fund to Capital Mount Fix.,Fit. & Equipment (Designated) Fund	Capitalisation of new chairs for sanctuary funded by Church fundraising.	4,787
Restricted Funds to Restricted Funds		
From Harvest Fundraising (Restricted) Fund to Hardship Fund (Restricted)	Transfer of funding balance for use for Harvest donations made	273
Designated to Designated Funds		
From Sanctuary Fund (Designated) to Capital Mount Fix.,Fit. & Equipment (Designated) Fund	Capitalisation of Sanctuary audio visual equipment and Sanctuary refurbishment Fixture & Fittings	20,154
From Sanctuary Fund (Designated) to Buildings Capital Reserve Fund (Designated)	Capitalisation of Sanctuary stage refurbishment costs	9,912

Note 14 Transactions with trustees and related parties**Trustee remuneration and benefits**

Name of trustee	Amounts paid or benefit value			
	This year			Last year
	Remuneration	Pension contribution	Total	TOTAL
	£	£	£	£
Mr Chris Kelsall	33,342	813	34,155	32,527
Mr Rob Guinney	29,266	691	29,957	28,721

In Accord with the Constitution Two of the employed members of the Leadership Team are appointed as Trustees. The Two above Trustees are employed as Senior Pastor and Assoc. Pastor(West), respectively. The salaries paid relate to their roles as employed Pastors only. They receive no payment for responsibilities carried out as a Trustee.

Trustees' expenses

No trustee expenses have been incurred.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

EMMANUEL CHURCH FLEETWOOD

England & Wales - Charity number 1104595

Accounts

Emmanuel Church Fleetwood

Charity No. : 1104595

Annual Report & Accounts

For period ending

31st March 2024

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Trustees' Annual Report for the 12 month period ending 31st March 2024

The trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2024.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and Activities

Purposes

The Charity Objectives are to advance the proclamation of the Christian faith and the teaching and application of the Statement of Faith as set out. In practice the Church works this out by undertaking activities that proclaim the Christian faith in word and deed. As such the Church places particular emphasis on being involved with the local community and undertaking community work to meet the needs and support requirements as identified.

The Church seeks to be a missional community, providing a safe space for the community and being the Church to the unchurched. To do this we seek to develop our facilities and capacity to be able to provide the best for a community who often struggles to find enough; and to equip and enthuse our congregations to play their part in achieving our vision.

Main Activities

The charity operates and performs its activities through two separate expressions of church; namely Emmanuel at the Mount and Emmanuel West. Each expression provides a different way for the local community to engage with the Church; build and participate in a safe and welcoming community group; explore their faith; and seek support and help in areas of need, building wellbeing in our local communities.

The charity has continued the following ministries/ community activities:

Mount

- Various children's and youth programmes, including visits from a local school.
- Rotary Club monthly Memory Drop-in (Dementia UK).
- Clothesline; Ministry to supply equipment and clothing to families with babies and young children. Serves as resource for families in the community and social workers.
- Lighthouse Counselling service.
- Asylum-Seekers Support Group
- Continued engagement with Healthier Fleetwood and other community-based organisations and their events as opportunities arise.

- Weekly Coffee Morning for the community.
- Warm Spaces: open to the community on a weekly basis offering somewhere warm to come and enjoy a simple meal of soup and refreshments.

Emmanuel West

- On Sunday morning small community groups meet in various homes (Gospel Communities) in West Fleetwood.
- Mid-week Zoom Church.
- Mid-week home-based community groups to offer support, discussion and friendship.
- Computer drop-in clinic; free IT support to local residents.
- Various community project and events in the local pub and community centre.

Contribution made by volunteers

All the principal activities of the church are heavily reliant on the volunteer support from Church members and others who wish to support our community work. No recording of the amount of time and other voluntary support and non-monetary giving is made, but is significant and essential to the ongoing range of activities. Many in the church are unsung heroes and their support and effort is much appreciated by the leadership team and trustees.

Public Benefit

In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Fleetwood both in the provision of services of worship and in provision of community activity and support.

Achievements and Performance

All the mentioned activities have continued successfully in the year with an overall strengthening in attendance and support provided in our communities. Through feedback from users and other community organisations we believe we have built a good reputation for community engagement and support. Attendance at our Sunday Worship meetings continues to grow. Through the generous giving of church members we have been able to continue to support families in need in the community and we have also carried out a major building project, which has meant we have been able to develop a previously unused and tired space and created 3 new offices, a large meeting room, new toilets and a new servery.

Financial Review

At the end of the year the Church holds Restricted Funds of £32,848 (2023: £47,384), principally comprising the Boaz fund £20,414 (2023: £21,414) used to support hardship and training needs of individuals in the community; monies held for the ongoing building development project at Mount of £1,035 (2023: £13,745); and other restricted funds for various community support activities. Also Unrestricted Funds totalling £715,738 (2023: £638,065), principally comprising the holding asset valuation of the church Mount building plus depreciated value of building improvements undertaken during the year of £480,325. We have now sold the Lofthouse Way building. The balance of Unrestricted Funds are the depreciated value of Mount fixture, fittings and equipment (£30,584), money designated for further building refurbishment and repair (£140,040), money designated for external mission (£19,600) and a General Fund balance of £45,189 (2023: £38,231).

The total free Reserves of the Church at year-end, comprising Designated cash funds and the General Fund are £204,829 (2023: £78,231).

The historic Reserves Policy of the Church sets a target Reserve balance at two months cover of general operating expenditure, this would currently be approximately £56,000. It is recognised that the current Reserve level is currently significantly above this target but there significant designated sums required to be spent on building maintenance in this next year. Therefore, the Trustees consider that the higher Reserve level is appropriate at this time.

Principal sources of funds

The principal income of the charity comes from free will donations from existing members of the church, through the weekly offering bag and regular bank standing orders. The general public is never asked to contribute to the general running costs of the charity. Only specific ventures for community outreach and support projects may involve the public and other outside bodies on a sponsorship or voluntary basis. The level of giving by Church members have held up above expectation.

In addition, occasional grants are successfully applied for use in funding specific community activities and to help with the costs of improving our building facilities.

Risk management

The trustees have examined the major strategic, environmental and operational risks facing the church and confirm that the necessary steps have been taken to lessen these risks as they are identified. During the last few years, the primary focus has been on Covid Secure Risk Assessments and management, which has required significant effort and input from the Trustees and Leadership team.

Structure, Governance and Management

The charity is constituted as an unincorporated association, initially registered on 28th June 2004. The Charity is governed by the Charity's Constitution of 23 May 2004, as last amended 10th May 2006. A linked charity, named Emmanuel Church Fleetwood Property Trust (charity no. 1104595-1), established by the approved scheme as laid down by the Charity Commissioners for England & Wales dated 22 December 2005 [Sealing Ref: N276(S)05] holds the charity's freehold land and buildings at Lofthouse Way, vested in the Official Custodian for Charities.

The Trustees are nominated by any member of the church and each candidate considered by the Leadership Team as to their suitability prior to the Executive Church Council (Trustees) confirming appointments by election, the results of which are presented to the annual members' meeting. Each member of the Executive Church Council (Trustees) apart from the ex-officio members (Church Ministers so appointed), serve a term of three years and may then offer themselves for re-election from the annual members meeting following.

Membership of the Church is as set out in clause E of the constitution; namely any person over the age of 18, who is a Christian as defined by the Statement of Faith and who attends the services of the Church on a regular basis.

The Executive Church Council, who act as the Charity's Trustees, shall consist of the Minister(s) for the time being of the church, as ex-officio members, elected members

selected as Chairman, Secretary and Treasurer; and not less than one and not more than seven members appointed at the Church annual meeting.

The Trustees delegate the day to day management, detailed planning and implementation of church activity and pastoral care to the Leadership team, who are the Ministers of the Church. The Leadership Team comprises:

Rev. Christopher Kelsall (Senior Minister)
Rev. Sarah Jones (Associate Minister, Emmanuel @ the Mount)
Mr Rob Guinney (Associate Minister, Leader Emmanuel West)
Mr John McLellan (Associate Minister, Evangelism)
Mr Rob Steward (Associate Minister)

Reference and Administrative details

Charity name: Emmanuel Church Fleetwood
Other name the charity uses: Emmanuel Church
Registered charity number: 1104595
Charity's principal address: Emmanuel Church,
Mount Road,
Fleetwood.
FY7 6RE

Custodian Trustee: Mount Buildings:
The Official Custodian for Charities
Charities Commission of England & Wales

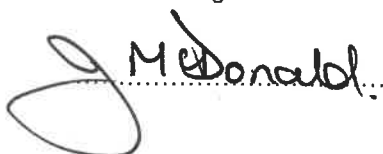
Names of the charity trustees who manage the charity:

Maurice Dowsing (Appointed May 2020)
Michael Forshaw (Appointed May 23)
Terry Godfrey (Appointed May 2021)
Rob Guinney (Ex-officio Trustee, Associate Minister) (Appointed May 2020)
Peter Jones (Appointed May 2019)
Christopher Kelsall (Ex-officio Trustee, Senior Minister)
Judith McDonald (Chair Person Appointed May 2020)
Andrew Mell (Treasurer)
Trudie Swift (Appointed May 2021)
John Thewlis (Appointed May 2022)

Declaration

Approved by the trustees on
Judith McDonald
Chairperson

2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J McDonald', written over a dotted line.

Independent Examiner's Report to the Trustees of Emmanuel Church Fleetwood

I report to the charity trustees on my examination of the accounts of Emmanuel Church Fleetwood to the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 requirements 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.

Mr Stewart Case
FCCA
Jones Harris Limited
Chartered Accountants
17 St Peter's Place
Fleetwood
FY7 6EB



Date: 19/6/2024

**Annual accounts for the period
12 Months ending 31st March 2024**

Statement of financial activities

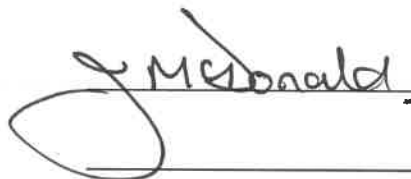
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		279,100	53,492	332,592	204,895
Grants		500	32,309	32,809	500
Charitable activities		13,357	1,064	14,421	8,365
Total	3	292,957	86,865	379,822	213,760
Resources expended					
Expenditure on:					
Raising Funds		452	-	452	407
Charitable activities:					
Youth		21,859	526	22,385	10,955
Community Outreach & Support		43,814	4,410	48,224	40,479
Church Life		98,870	2,080	100,950	94,918
Emmanuel West		36,116	250	36,366	35,178
Mission		5,372	-	5,372	2,473
Total	4	206,483	7,266	213,749	184,410
Net income/(expenditure) before investment gains/(losses)		86,474	79,599	166,073	29,350
Net income/(expenditure)		86,474	79,599	166,073	29,350
Transfers between funds fixed assets, charity's own use	13 8	94,135 (102,936)	(94,135) 0	- (102,936)	- 65,936
Net movement in funds		77,673	(14,536)	63,137	95,286
Reconciliation of funds:					
Total funds brought forward	13	638,065	47,384	685,449	590,163
Total funds carried forward	13	715,738	32,848	748,586	685,449

Balance sheet

as at 31st March 2024

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	510,909	-	510,909	559,834
Total fixed assets		510,909	-	510,909	559,834
Current assets					
Debtors	9	2,595	19	2,614	3,775
Cash at bank and in hand	11	204,616	32,960	237,576	125,101
Total current assets		207,211	32,979	240,190	128,876
Creditors: amounts falling due within one year	10	2,382	131	2,513	3,261
Net current assets/(liabilities)		204,829	32,848	237,677	125,615
Total assets less current liabilities		715,738	32,848	748,586	685,449
Total net assets or liabilities		715,738	32,848	748,586	685,449
Funds of the Charity					
Restricted income funds		-	32,848	32,848	47,384
Unrestricted funds :					
Designated Funds		670,549	-	670,549	284,398
Revaluation Reserve		-	-	-	315,436
General Fund		45,189	-	45,189	38,231
Total funds	13	715,738	32,848	748,586	685,449

Signed on behalf of all the trustees
on 2024 :



Notes to Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees believe that due to the current level of Reserves and the faithful ongoing support of the Church members, the Church can meet all liabilities and future operational expenditure; and have no concerns with regard to the charity being a going

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Note 2 Accounting policies

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Notes to Accounts (continued)

Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The essential voluntary help of unpaid church members, without which most church activities would not be possible are not evaluated or included in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Notes to Accounts (continued)

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. 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.
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees. Freehold land and buildings are not depreciated, as trustees consider the asset value is maintained by appropriate maintenance. Fixtures & Fittings are depreciated on a straight line basis over 10 years or estimated life if lower from the month after installation/ usage commences. Equipment is depreciated over 5 years or estimated life if lower.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Analysis					
Donations and legacies:	Donations and gifts	157,152	45,072	202,224	175,309
	Gift Aid	26,017	8,420	34,437	29,586
	Legacies	95,931	-	95,931	-
	Total	279,100	53,492	332,592	204,895
Grants:	Warm Spaces Funding	500	-	500	500
	Grantscape funding for new servery	-	30,000	30,000	-
	Rank Foundation funding to Mount Building Improvements	-	2,000	2,000	-
	LCC Grant towards cost of Refugee Week	-	309	309	-
	Total	500	32,309	32,809	500
Charitable activities:	Youth	-	-	-	15
	Community Outreach & Support	2,741	-	2,741	2,363
	Church Life	1,749	-	1,749	410
	Emmanuel West	693	-	693	639
	Other (Support)	8,174	1,064	9,238	4,938
	Total	13,357	1,064	14,421	8,365
TOTAL INCOME		292,957	86,865	379,822	213,760

Other Support Income of £9,238 (2023:£4938, Toddle Inn closing balance transfer) is mainly Interest earned on funds held (£8,803) and sale of uncapitalised equipment (£435).

Note 4 Analysis of expenditure on Charitable Activities

This Year -2024:	Activity	Activities undertaken directly	Support Costs	Total This Year	Total Prior year
	Youth	17,869	4,516	22,385	10,955
	Community Outreach & Support	34,676	13,548	48,224	40,479
	Church Life	77,917	23,033	100,950	94,918
	Emmanuel West	33,205	3,161	36,366	35,178
	Mission	4,920	452	5,372	2,473
	Total	168,587	44,710	213,297	184,003

Prior Year -2023:	Activity	Activities undertaken directly	Support Costs	Total Year
	Youth	7,379	3,576	10,955
	Community Outreach & Support	29,616	10,863	40,479
	Church Life	76,813	18,105	94,918
	Emmanuel West	32,643	2,535	35,178
	Mission	1,749	724	2,473
	Total	148,200	35,803	184,003

Note 5 Support Costs

Support cost	Fund Raising £	Youth £	Community Outreach & Support £	Church Life £	Emmanuel West £	Mission £	Grand total £
Governance	11	108	324	551	75	11	1,080
Administration & Leadership	441	4,408	13,225	9,264	1,272	441	29,051
Total	452	4,516	13,549	9,815	1,347	452	30,131

Governance and Administration/ Leadership costs are allocated to activities based on estimated time and resource usage applied to each activity.

Notes to Accounts (Continued)

Note 6 Details of certain items of expenditure

Independent examiner's fees

This year £	Last year £
1080	900

Note 7 Paid employees
Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits (ex gratia payment- see below)

Total staff costs

This year £	Last year £
128,235	107,213
(2,893)	3,410
2,449	2,204
5,000	5,000
132,791	117,827

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Average head count in the year

Comprising : Full Time
Part time

Providing Full Time Equivalents (FTE):

The parts of the charity in which the employees work (FTE):

Youth
Community Outreach & Support
Church Life
Emmanuel West
Mission
Support

Total

This year Number	Last year Number
8	7
2	2
6	6
4.3	4.3
0.2	0.2
1.0	1.0
1.3	1.3
1.0	1.0
0.0	0.0
0.8	0.8
4.3	4.3

Ex-gratia payments to employees and others (excluding trustees)

An ex gratia payment of £5,000 (2023:£5,000) is made in lieu of a pension to a former minister.

Note 7 Defined contribution pension scheme

Total Contributions paid to Defined Contribution Pension schemes for all employed staff total £2,776 (2023: £2,204). These costs are allocated to activities in accord with the ratio of time allocated for relevant staff. All costs are funded from Unrestricted Funds.

Notes to Accounts (Continued)

Note 8

Tangible fixed assets

	Freehold Land & Buildings			Fixture, Fittings and Equipment	Total
	Lofthouse Way	Mount	Mount Bldg. Imp.		
Cost or valuation	£	£	£	£	£
At the beginning of the year	230,000	304,800	-	28,435	563,235
Revaluations	-	(102,936)	-	-	(102,936)
Additions in year	-	-	280,330	10,893	291,223
Disposal in year	(230,000)	-	-	-	(230,000)
At end of the year	-	201,864	280,330	39,328	521,522
Depreciation and impairments					
At beginning of the year	-	-	-	3,401	3,401
Depreciation charge in year	-	-	1,869	5,343	7,212
At end of the year	-	-	1,869	8,744	10,613
Net book value					
Net book value at the beginning of the year	230,000	304,800	-	25,034	559,834
Net book value at the end of the year	-	201,864	278,461	30,584	510,909

As an unincorporated association, the charity is unable to hold title directly to its Freehold Land & Buildings. Therefore the properties are held by Custodian Trustees.

The Mount building was valued in November 2014 and purchased in 2016 at the above original cost of £201,864.

Both buildings have certain restrictions and specific permissions required in event of desired sale of the property.

The Lofthouse Way building sale was completed during the year at a value of £230,000.

During the year £280,330 was spent on capitalised Mount Building Improvements, as part of an ongoing programme of bringing the Mount building up to an appropriate standard of maintenance & repair and providing facilities appropriate for use by the activities of today's church life and activities, being carried out in a single building.

No independent professional valuation has been undertaken of the Mount building in the year. As further work is required to complete the programme of works required within the building, a valuation has been delayed until the main works are completed. Based on the information contained in the valuation report for the LHW building just sold, the Trustees believe that after including the depreciated value of the capitalised Building Improvement costs, the total value of the building is lower than would be included in the accounts. Therefore the Trustees have reversed the prior year revaluation gain of the Mount building of £102,936, to carry forward a book value for the building which is more realistic.

Note 9 Debtors and prepayments

Prepaid expenses

Gift Aid owing

This year	Last year
£	£
796	635
1,818	3,140
Total	3,775

Note 10 Creditors and accruals

Accrued expenses

Amounts falling due within one year	
This year	Last year
£	£
2,513	3,261
Total	3,261

Note 11 Cash at bank and in hand

Cash at bank and on hand

This year	Last year
£	£
237,576	125,101
Total	125,101

Note 12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Notes to Accounts (continued)

Note 13 Charity funds

Details of funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balances carried forward £
Restricted Funds:							
Boaz	Hardship & training support to	21,414	-	(1,000)	-	-	20,414
Mount Building	Mount building refurbishment	13,745	84,658	(3,233)	(94,135)	-	1,035
Toddle Inn	Toddle Inn Nursery Charity Closing Balance Transfer	4,938	-	(150)	-	-	4,788
Specific Restricted	Donations for other specific restricted needs	7,287	2,207	(2,883)	-	-	6,611
Total		47,384	86,865	(7,266)	(94,135)	-	32,848
Designated Funds:							
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	-	219,364
Mount Building Improvements Fund	Book value carried for Building Improvement assets held	-	-	(1,869)	262,830	-	260,961
Mount Building Fixtures, Fittings & Equipment	Book value carried for fixed assets held	25,034	-	(5,343)	10,893	-	30,584
Mount Building Project	Designated money for use on Mount Building Project	40,000	7,396	0	(46,887)	-	509
Sanctuary Fund	Designated money for maintenance and refurbishment of Sanctuary	-	761	(9,037)	147,807	-	139,531
Mission Fund	Funds held for external mission	-	-	(3,400)	23,000	-	19,600
Sub Total		284,398	8,157	(19,649)	397,643	0	670,549
Revaluation Reserve	Freehold property revaluation sum	315,436	-	-	(212,500)	(102,936)	0
Total		599,834	8,157	(19,649)	185,143	(102,936)	670,549
General Fund	General Unrestricted funds	38,231	284,800	(186,834)	(91,008)	-	45,189
Total Funds		685,449	379,822	(213,749)	0	(102,936)	748,586

Note 13 Charity funds (cont)

Details of funds held and movements during the PREVIOUS reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balance s carried forward £
Restricted Funds:							
Boaz	Hardship & training support to individuals	22,039	-	(625)	-	-	21,414
Mount Building	Mount building refurbishment (inclu. Grants)	8,513	5,527	(295)	-	-	13,745
Toddle Inn	Toddle Inn Nursery Charity Closing Balance Transfer	-	4,938	-	-	-	4,938
Specific Restricted	Donations for other specific restricted needs	5,721	3,406	(1,840)	-	-	7,287
Total		36,273	13,871	(2,760)	-	-	47,384
Designated Funds:							
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	(710)	-	-	-
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	-	219,364
Fix., Fittings & Equipment	Book value carried for fixed assets held	12,717	-	(3,256)	15,573	-	25,034
Mount Building Project	Designated money for use on Mount Building Project	-	-	-	40,000	-	40,000
Sub -Total		232,791	-	(3,966)	55,573	-	284,398
Revaluation Reserve	Freehold property revaluation sum	249,500	-	-	-	65,936	315,436
Total		482,291	-	(3,966)	55,573	65,936	599,834
General Fund	General Unrestricted funds	71,599	199,889	(177,684)	(55,573)	-	38,231
	Total Funds	590,163	213,760	(184,410)	0	65,936	685,449

Note 13

Charity funds (cont)

Transfers between funds

	Reason for transfer	Amount £
General Fund to Designated Funds		
From General Fund to Designated Fund (Mount Building Project)	Transfer of Legacy Gift received to Designated Fund for contribution to Mount Building Project.	95,931
From General Fund to Designated Fund (Mission Fund)	Transfer of proceeds from sale of LHW building to Designated Fund for use in External Mission.	23,000
From General Fund to Designated Fund (Mount Building Project Fund.	Transfer of part proceeds from sale of LHW building to Designated fund for use in Mount Building Project .	201,000
From General Fund to Designated Fund (Mount Building FF&E)	Transfer of Funding for capitalisation of Radio Microphone	1,077
Designated Funds to General Fund		
From Capital Reserve (Desig.) to General Fund	Transfer of proceeds from sale of LHW building .	17,500
From Capital Revaluation Reserve (Desig.) to General Fund	Transfer of proceeds from sale of LHW Building	212,500
Restricted Funds to Designated Funds		
From Mount Building (Restricted) fund to Capital Reserve Fund (Designated)	Capitalisation of Mount Building Improvements	84,319
From Mount Building (Restricted) Fund to Capital Reserve Fund (Designated)	Capitalisation of Mount Served Equipment Costs	8,160
From Mount Building (Restricted) Fund to Capital Reserve Fund (Designated)	Capitalisation of Mount Served Equipment Costs	1,656
Designated to Designated Funds		
From Mount Building (Designated) to Capital Mount Building Improvements (Designated) Fund	Capitalisation of Mount Building Improvements	142,819
From Sanctuary (Designated) to Capital Mount Building Improvements (Designated) Fund	Capitalisation of Mount Building Improvements	53,192

Note 14 Transactions with trustees and related parties**Trustee remuneration and benefits**

Name of trustee	Amounts paid or benefit value			
	This year			Last year
	Remuneration	Pension contribution	Total	TOTAL
	£	£	£	£
Mr Chris Kelsall	31,762	765	32,527	30,963
Mr Rob Guinney	28,072	649	28,721	26,172

Trustees' expenses

No trustee expenses have been incurred.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Accounts

Emmanuel Church Fleetwood

Charity No. : 1104595

Annual Report & Accounts

For period ending

31st March 2023

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Trustees' Annual Report for the 12 month period ending 31st March 2023

The trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2023.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and Activities

Purposes

The Charity Objectives are to advance the proclamation of the Christian faith and the teaching and application of the Statement of Faith as set out. In practice the Church works this out by undertaking activities that proclaim the Christian faith in word and deed. As such the Church places particular emphasis on being involved with the local community and undertaking community work to meet the needs and support requirements as identified.

The Church seeks to be a missional community, providing a safe space for the community and being the Church to the unchurched. To do this we seek to develop our facilities and capacity to be able to provide the best for a community who often struggles to find enough; and to equip and enthuse our congregations to play their part in achieving our vision.

Main Activities

The charity operates and performs its activities through two separate expressions of church; namely Emmanuel at the Mount and Emmanuel West. Each expression provides a different way for the local community to engage with the Church; build and participate in a safe and welcoming community group; explore their faith; and seek support and help in areas of need, building wellbeing in our local communities.

The charity has continued the following ministries/ community activities:

Mount

- Various children's and youth programmes, including visits from a local school.
- Rotary Club monthly Memory Drop-in (Dementia UK).
- Clothesline; Ministry to supply equipment and clothing to families with babies and young children. Serves as resource for families in the community and social workers.
- Lighthouse Counselling service.
- Asylum-Seekers Support Group
- Continued engagement with Healthier Fleetwood and other community-based organisations and their events as opportunities arise.

- Little Fishes: open to any parents and carers to come and bring their children. Providing a safe space for them to play, space for parents to chat, refreshments for children and adults.
- Weekly Coffee Morning for the community.
- Warm Spaces: open to the community on a weekly basis offering somewhere warm to come and enjoy a simple meal of soup and refreshments.

Emmanuel West

- On Sunday morning small community groups meet in various homes (Gospel Communities) in West Fleetwood.
- Mid-week Zoom Church.
- Mid-week home-based community groups to offer support, discussion and friendship.
- Computer drop-in clinic; free IT support to local residents.
- Various community project and events in the local pub and community centre.

Contribution made by volunteers

All the principal activities of the church are heavily reliant on the volunteer support from Church members and others who wish to support our community work. No recording of the amount of time and other voluntary support and non-monetary giving is made, but is significant and essential to the ongoing range of activities. Many in the church are unsung heroes and their support and effort is much appreciated by the leadership team and trustees.

Public Benefit

In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Fleetwood both in the provision of services of worship and in provision of community activity and support.

Achievements and Performance

All the mentioned activities have continued successfully in the year with an overall strengthening in attendance and support provided in our communities. Through feedback from users and other community organisations we believe we have built a good reputation for community engagement and support. Following on from a review the decision was made to close the CAP Debt centre, CAP Job Club and CAP Life Skills. Attendance at our Sunday Worship meetings continues to grow. Through the generous giving of church members we have been able to continue to support families in need in the community

Financial Review

At the end of the year the Church holds Restricted Funds of £47,384 (2022: £36,273), principally comprising the Boaz fund £21,414 (2022: £22,040) used to support hardship and training needs of individuals in the community; monies held for the ongoing building development project at Mount of £13,744 (2022: £8,500); and other restricted funds for various community support activities. Also Unrestricted Funds totalling £638,065 (2022: £541,174), principally comprising the holding asset valuation of the church buildings at Lofthouse Way and the Mount of £534,800, which sum includes the Revaluation Reserve of £315,436. The balance of Unrestricted Funds are designated for Lofthouse Way building

maintenance and refurbishment, and a General Fund balance of £38,231 (2022: £71,600 deficit).

The total free Reserves of the Church at year-end, comprising Designated cash funds and the General Fund are £78,231 (2021: £72,310).

The historic Reserves Policy of the Church sets a target Reserve balance at two months cover of general operating expenditure, this would currently be approximately £32,000. It is recognised that the current Reserve level is above this target. It is recognised that significant sums are required to be spent on building maintenance which is not fully provided for within the budget or any fundraising plans. Therefore, the Trustees consider that the higher Reserve level is appropriate at this time.

Principal sources of funds

The principal income of the charity comes from free will donations from existing members of the church, through the weekly offering bag and regular bank standing orders. The general public is never asked to contribute to the general running costs of the charity. Only specific ventures for community outreach and support projects may involve the public and other outside bodies on a sponsorship or voluntary basis. The level of giving by Church members have held up above expectation.

In addition, occasional grants are successfully applied for use in funding specific community activities and to help with the costs of improving our building facilities.

Risk management

The trustees have examined the major strategic, environmental and operational risks facing the church and confirm that the necessary steps have been taken to lessen these risks as they are identified. During the last few years, the primary focus has been on Covid Secure Risk Assessments and management, which has required significant effort and input from the Trustees and Leadership team.

Structure, Governance and Management

The charity is constituted as an unincorporated association, initially registered on 28th June 2004. The Charity is governed by the Charity's Constitution of 23 May 2004, as last amended 10th May 2006. A linked charity, named Emmanuel Church Fleetwood Property Trust (charity no. 1104595-1), established by the approved scheme as laid down by the Charity Commissioners for England & Wales dated 22 December 2005 [Sealing Ref: N276(S)05] holds the charity's freehold land and buildings at Lofthouse Way, vested in the Official Custodian for Charities.

The Trustees are nominated by any member of the church and each candidate considered by the Leadership Team as to their suitability prior to the Executive Church Council (Trustees) confirming appointments by election, the results of which are presented to the annual members' meeting. Each member of the Executive Church Council (Trustees) apart from the ex-officio members (Church Ministers so appointed), serve a term of three years and may then offer themselves for re-election from the annual members meeting following.

Membership of the Church is as set out in clause E of the constitution; namely any person over the age of 18, who is a Christian as defined by the Statement of Faith and who attends the services of the Church on a regular basis.

The Executive Church Council, who act as the Charity's Trustees, shall consist of the Minister(s) for the time being of the church, as ex-officio members, elected members selected as Chairman, Secretary and Treasurer; and not less than one and not more than seven members appointed at the Church annual meeting.

The Trustees delegate the day to day management, detailed planning and implementation of church activity and pastoral care to the Leadership team, who are the Ministers of the Church. The Leadership Team comprises:

Rev. Christopher Kelsall (Senior Minister)
Rev. Sarah Jones (Associate Minister, Emmanuel @ the Mount)
Mr Rob Guinney (Associate Minister, Leader Emmanuel West)
Mr John McLellan (Associate Minister, Evangelism)
Mr Rob Steward (Associate Minister)

Reference and Administrative details

Charity name:	Emmanuel Church Fleetwood
Other name the charity uses:	Emmanuel Church
Registered charity number:	1104595
Charity's principal address:	Emmanuel Church, Lofthouse Way, Fleetwood. FY7 6ST
Custodian Trustee:	<u>Lofthouse Way & Mount Buildings:</u> The Official Custodian for Charities Charities Commission of England & Wales

Names of the charity trustees who manage the charity:

Maurice Dowsing (Appointed May 2020)
Terry Godfrey (Appointed May 2021)
Rob Guinney (Ex-officio Trustee, Associate Minister) (Appointed May 2020)
Deborah Johnson (Resigned May 22)
Peter Jones (Appointed May 2019)
Christopher Kelsall (Ex-officio Trustee, Senior Minister)
Judith McDonald (Chair Person Appointed May 2020)
Andrew Mell (Treasurer)
Trudie Swift (Appointed May 2021)
John Thewlis (Appointed May 2022)

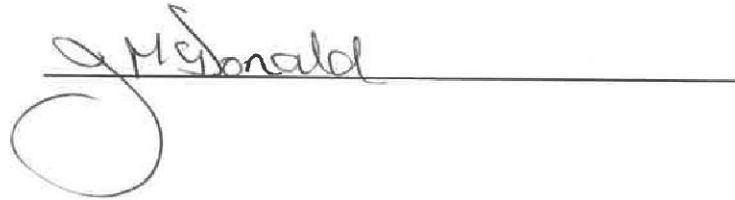
Declaration

Approved by the trustees on

2023 and signed on their behalf by:

Judith McDonald

Chairperson

A handwritten signature in cursive script, appearing to read 'J McDonald', is written over a horizontal line. A large, loopy circular flourish is drawn below the signature, extending to the left.

Independent Examiner's Report to the Trustees of Emmanuel Church Fleetwood

I report to the charity trustees on my examination of the accounts of Emmanuel Church Fleetwood to the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 requirements 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.

Mr Stewart Case
FCCA
Jones Harris Limited
Chartered Accountants
17 St Peter's Place
Fleetwood
FY7 6EB



Date: 4/8/2023

**Annual accounts for the period
12 Months ending 31st March 2023**

Statement of financial activities

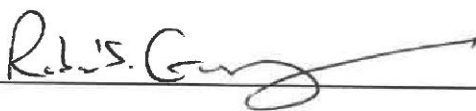
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		195,962	8,933	204,895	170,961
Grants		500	-	500	3,587
Charitable activities		3,427	4,938	8,365	18,768
Total	3	199,889	13,871	213,760	193,316
Resources expended					
Expenditure on:					
Raising Funds		407	-	407	359
Charitable activities:					
Youth		10,368	587	10,955	11,425
Community Outreach & Support		39,397	1,082	40,479	63,370
Church Life		94,515	404	94,918	69,488
Emmanuel West		34,491	687	35,178	32,063
Mission		2,473	-	2,473	2,519
Total	4	181,650	2,760	184,410	179,224
Net income/(expenditure) before investment gains/(losses)		18,239	11,111	29,350	14,092
Net income/(expenditure)		18,239	11,111	29,350	14,092
Transfers between funds	13	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	8	65,936	-	65,936	17,000
Net movement in funds		84,175	11,111	95,286	31,092
Reconciliation of funds:					
Total funds brought forward	13	553,890	36,273	590,163	559,071
Total funds carried forward	13	638,065	47,384	685,449	590,163

Balance sheet

as at 31st March 2023

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	559,834	-	559,834	481,581
Total fixed assets		559,834	-	559,834	481,581
Current assets					
Debtors	9	2,890	885	3,775	7,024
Cash at bank and in hand	11	78,270	46,831	125,101	104,024
Total current assets		81,160	47,716	128,876	111,048
Creditors: amounts falling due within one year	10	2,929	332	3,261	2,466
Net current assets/(liabilities)		78,231	47,384	125,615	108,582
Total assets less current liabilities		638,065	47,384	685,449	590,163
Total net assets or liabilities		638,065	47,384	685,449	590,163
Funds of the Charity					
Restricted income funds		-	47,384	47,384	36,273
Unrestricted funds :					
Designated Funds		284,398	-	284,398	232,791
Revaluation Reserve		315,436	-	315,436	249,500
General Fund		38,231	-	38,231	71,599
Total funds	13	638,065	47,384	685,449	590,163

Signed on behalf of all the trustees
on 2023 :



Notes to Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees believe that due to the current level of Reserves and the faithful ongoing support of the Church members, the Church can meet all liabilities and future operational expenditure; and have no concerns with regard to the charity being a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Note 2 Accounting policies

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when

Notes to Accounts (continued)

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The essential voluntary help of unpaid church members, without which most church activities would not be possible are not evaluated or included in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. 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.
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees. Freehold land and buildings are not depreciated, as trustees consider the asset value is maintained by appropriate maintenance. Fixtures & Fittings are depreciated on a straight line basis over 10 years or estimated life if lower from the month after installation/ usage commences. Equipment is depreciated over 5 years or estimated life if lower.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of Income

Analysis	Unrestricted funds	Restricted Income funds	Total funds £	Prior year £
Donations and legacies:				
Donations and gifts	167,374	7,935	175,309	147,260
Gift Aid	28,588	998	29,586	23,701
Legacies	-	-	-	-
Total	195,962	8,933	204,895	170,961
Grants:				
Warm Spaces Funding	500	-	500	-
Scripture Union Good News Grant - specific restricted project fund	-	-	-	500
Govt. JRS scheme (Covid-19)	-	-	-	3,087
Total	500	-	500	3,587
Charitable activities:				
Youth	15	-	15	-
Community Outreach & Support	2,363	-	2,363	16,694
Church Life	410	-	410	2,034
Emmanuel West	639	-	639	20
Other (Support)	-	4,938	4,938	20
Total	3,427	4,938	8,365	18,768
TOTAL INCOME	199,889	13,871	213,760	193,316

Other Support Income of £4,938 is the closing balance donation from Toddle Inn on closure of Nursery.

Note 4 Analysis of expenditure on Charitable Activities

Activity	Activities undertaken directly	Support Costs	Total This Year	Total Prior year
This Year -2023:				
Youth	7,379	3,576	10,955	11,425
Community Outreach & Support	29,616	10,863	40,479	63,370
Church Life	76,813	18,105	94,918	69,488
Emmanuel West	32,643	2,535	35,178	32,063
Mission	1,749	724	2,473	2,519
Total	148,200	35,803	184,003	178,865
Prior Year -2022:				
Youth	7,876	3,548	11,425	
Community Outreach & Support	48,988	14,382	63,370	
Church Life	55,105	14,383	69,488	
Emmanuel West	29,521	2,542	32,063	
Mission	1,800	719	2,519	
Total	143,290	35,574	178,865	

Note 5 Support Costs

Support cost	Fund Raising £	Youth £	Community Outreach & Support £	Church Life £	Emmanuel West £	Mission £	Grand total £
Governance	54	45	270	450	63	18	900
Administration & Leadership	353	3,531	10,593	17,655	2,472	706	35,310
Total	407	3,576	10,863	18,105	2,535	724	36,210

Governance and Administration/ Leadership costs are allocated to activities based on estimated time and resource usage applied to each activity.

Note 6 Details of certain items of expenditure

Independent examiner's fees

This year £	Last year £
900	900

**Note 7
Staff Costs****Paid employees****Notes to Accounts (Continued)**

	This year £	Last year £
Salaries and wages	107,213	105,042
Social security costs	3,410	3,821
Pension costs (defined contribution scheme)	2,204	2,043
Other employee benefits (ex gratia payment- see below)	5,000	5,000
Total staff costs	117,827	115,906

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Average head count in the year

Comprising : Full Time
 Part time

Providing Full Time Equivalents (FTE):

The parts of the charity in which the employees work (FTE):

Youth
Community Outreach & Support
Church Life
Emmanuel West
Mission
Support

This year Number	Last year Number
7	6
2	2
6	5
4.3	4.5
0.2	0.4
1.0	1.0
1.3	1.1
1.0	1.0
0.0	0.0
0.8	1.0
Total	4.5

Ex-gratia payments to employees and others (excluding trustees)

An ex gratia payment of £5,000 (2022:£5,000) is made in lieu of a pension to a former minister.

Note 7**Defined contribution pension scheme**

Total Contributions paid to Defined Contribution Pension schemes for all employed staff total £2,204 (2022: £2,043). These costs are allocated to activities in accord with the ratio of time allocated for relevant staff. All costs are funded from Unrestricted Funds.

Notes to Accounts (Continued)

Note 8 Tangible fixed assets

	Freehold Land & Buildings		Fixture, Fittings and Equipment	Total
	Lofthouse Way	Mount		
Cost or valuation	£	£	£	£
At the beginning of the year	267,000	201,864	12,862	481,726
Revaluations	(37,000)	102,936	-	65,936
Additions in year	-	-	15,573	15,573
At end of the year	230,000	304,800	28,435	563,235
Depreciation and impairments				
At beginning of the year	-	-	145	145
Depreciation charge in year	-	-	3,256	3,256
At end of the year	-	-	3,401	3,401
Net book value				
Net book value at the beginning of the year	267,000	201,864	12,717	481,581
Net book value at the end of the year	230,000	304,800	25,034	559,834

The Mount building was valued in November 2014 and purchased in 2016 at the above original cost of £201,864.

Both buildings have certain restrictions and specific permissions required in event of desired sale of the property.

The Lofthouse Way building has been marketed for sale during the year and a sale agreed at a value of £230,000. The legal process is ongoing, but expected to complete shortly. The building has been revalued at the agreed sale price as shown above.

Whilst no independent full professional valuation has been undertaken of the Mount building, the Trustees believe that the use of the valuation cost per square metre from the valuation performed on the Lofthouse Way building prior to marketing for sale, provides a reasonable basis to determine the current market valuation. The building has been revalued accordingly as shown above.

As an unincorporated association, the charity is unable to hold title directly to its Freehold Land & Buildings. Therefore the properties are held by Custodian Trustees.

Note 9 Debtors and prepayments

Prepaid expenses
 Rental Income due
 Gift Aid owing

This year	Last year
£	£
635	973
-	3,810
3,140	2,241
Total	7,024

Note 10 Creditors and accruals

Accrued expenses

Amounts falling due within one year	
This year	Last year
£	£
3,261	2,466
Total	2,466

Note 11 Cash at bank and in hand

Cash at bank and on hand

This year	Last year
£	£
125,101	104,024
Total	104,024

Note 12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Note 13 Charity funds

Details of funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balances carried forward £
Restricted Funds:							
Boaz	Hardship & training support to	22,039	-	(625)	-	-	21,414
Mount Building	Mount building refurbishment (Inclu. Grants)	8,513	5,527	(295)	-	-	13,745
Toddle Inn	Toddle Inn Nursery Charity Closing Balance Transfer	-	4,938	-	-	-	4,938
Specific Restricted	Donations for other specific restricted needs	5,721	3,406	(1,840)	-	-	7,287
Total		36,273	13,871	(2,760)	-	-	47,384
Designated Funds:							
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	(710)	-	-	-
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	-	219,364
Fix., Fittings & Equipment	Book value carried for fixed assets held	12,717	-	(3,256)	15,573	-	25,034
Mount Building Project	Designated money for use on Mount Building Project	-	-	-	40,000	-	40,000
Sub -Total		232,791	-	(3,966)	55,573	-	284,398
Revaluation Reserve	Freehold property revaluation sum	249,500	-	-	-	65,936	315,436
Total		482,291	-	(3,966)	55,573	65,936	599,834
General Fund	General Unrestricted funds	71,599	199,889	(177,684)	(55,573)	-	38,231
Total Funds		590,163	213,760	(184,410)	0	65,936	685,449

Note 13 Charity funds (cont)

Details of funds held and movements during the PREVIOUS reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balance s carried forward £
Restricted Funds:							
Boaz	Hardship & training support to individuals	32,460	102	(10,523)	-	-	22,039
Mount Building	Mount building refurbishment (inclu. Grants)	6,849	3,220	(1,556)	-	-	8,513
Specific Restricted	Donations for other specific restricted needs	10,812	4,502	(2,080)	(7,513)	-	5,721
Total		50,121	7,824	(14,159)	(7,513)	-	36,273
Designated Funds:							
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	-	-	-	710
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	-	219,364
Fix., Fittings & Equipment	Book value carried for fixed assets held	-	-	(145)	12,862	-	12,717
Sub -Total		220,074	-	(145)	12,862	-	232,791
Revaluation Reserve	Freehold property revaluation sum	232,500	-	-	-	17,000	249,500
Total		452,574	-	(145)	12,862	17,000	482,291
General Fund	General Unrestricted funds	56,376	185,492	(164,920)	(5,349)	-	71,599
Total Funds		559,071	193,316	(179,224)	-	17,000	590,163

Note 13 Charity funds (cont)**Transfers between funds**

	Reason for transfer	Amount £
From General Fund to Designated Fund (Mount Building Project)	Transfer of Legacy Gift received to Designated Fund for contribution to Mount Building Project.	40,000
From General Fund to Designated Fund (F,F&E Fixed Asset)	Funding Transfer of cost of Fixtures, Fittings & Equipment to the Capitalised Fixed Asset Designated Fund.	15,573

Note 14 Transactions with trustees and related parties**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits for performing Trustee responsibilities. However in accordance with the constitution two of the employed Church's Ministers are appointed as ex officio Trustees. As such they receive remuneration as paid employees for their operational management roles. The details of payment to these Trustees for their employment as Minister's of the Church are detailed below.

Name of trustee	Amounts paid or benefit value			
	This year			Last year
	Remuneration	Pension contribution	Total	TOTAL
	£	£	£	£
Mr Chris Kelsall	30,243	720	30,963	29,547
Mr Rob Guinney	25,562	610	26,172	25,935

Trustees' expenses

No trustee expenses have been incurred.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Accounts

Emmanuel Church Fleetwood

Charity No. : 1104595

Annual Report & Accounts

For period ending

31st March 2022

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Trustees' Annual Report for the 12 month period ending 31st March 2022

The trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2022.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice.

Objectives and Activities

Purposes

The Charity Objectives are to advance the proclamation of the Christian faith and the teaching and application of the Statement of Faith as set out. In practice the Church works this out by undertaking activities that proclaim the Christian faith in word and deed. As such the Church places particular emphasis on being involved with the local community and undertaking community work to meet the needs and support requirements as identified.

The Church seeks to be a missional community, providing a safe space for the community and being the Church to the unchurched. To do this we seek to develop our facilities and capacity to be able to provide the best for a community who often struggles to find enough; and to equip and enthuse our congregations to play their part in achieving our vision.

Main Activities

The charity operates and performs its activities through three separate expressions of church; namely Emmanuel Lofthouse Way, Emmanuel at the Mount and Emmanuel West. Each expression provides a different way for the local community to engage with the Church; build and participate in a safe and welcoming community group; explore their faith; and seek support and help in areas of need, building wellbeing in our local communities.

The charity has within the limitations imposed by Covid-19 continued the following ministries/ community activities:

Lofthouse Way

- Clothesline; Ministry to supply equipment and clothing to families with babies and young children. Serves as resource for families in the community and social workers.
- Drop-in; Monthly opportunity for people (mainly connected to Toddle-In Nursery, a separate charity based on the Lofthouse Way site, originally founded by Emmanuel Church), to gather and chat.
- Toddle-In Nursery pastoral support. We work closely with families offering care and support.
- CAP Debt Centre
- Lighthouse Counselling service.

Mount

- Various children's and youth programmes, including visits from a local school.
- Community events e.g. Easter Journey Event
- Rotary Club monthly Memory Drop-in (Dementia UK).
- Asylum-Seekers Support Group
- Continued engagement with Healthier Fleetwood and other community-based organisations and their events as opportunities arise.
- Little Fishes: open to any parents and carers to come and bring their children. Providing a safe space for them to play, space for parents to chat, refreshments for children and adults.
- Weekly Coffee Morning for the community.

Emmanuel West

- On Sunday morning small community groups meet in various homes (Gospel Communities) in West Fleetwood.
- Mid-week Zoom Church.
- Mid-week home-based community groups to offer support, discussion and friendship.
- Computer drop-in clinic; free IT support to local residents.
- Various community project and events in the local pub and community centre.

Of course, throughout the year all of the above activities have been severely disrupted due to the Covid-19 pandemic, including gatherings for worship services and other aspects of church life. Within the church much community has been maintained in this time using technology. Essential community support also continued as far as was possible whilst following government guidelines such as social distancing.

Contribution made by volunteers

All the principal activities of the church are heavily reliant on the volunteer support from Church members and others who wish to support our community work. No recording of the amount of time and other voluntary support and non-monetary giving is made, but is significant and essential to the ongoing range of activities. Many in the church are unsung heroes and their support and effort is much appreciated by the leadership team and trustees.

Public Benefit

In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Fleetwood both in the provision of services of worship and in provision of community activity and support.

Achievements and Performance

Prior to the Covid-19 pandemic we had seen a strengthening of support provided in our communities. Through past feedback from users and other community organisations we believe we have built a good reputation for community engagement and support. We look to continue building on this post the Covid-19 restrictions, with the aim of continuing our expansion of involvement in and support of our local communities. Post Corona Virus this will be more important than ever.

Inevitably there may be things we do differently in the future and consideration of the ongoing use of technology will feature in our future planning. The Leadership Team and Church Council have over the year undertaken a review of all our activities and resources and from this are making decisions as to our future priorities and activities.

Financial Review

At the end of the year the Church holds Restricted Funds of £36,273 (2021: £50,121), principally comprising the Boaz fund £22,040 (2021: £32,460) used to support hardship and training needs of individuals in the community; monies held for the ongoing building development project at Mount of £8,513 (2021: £6,849); and other restricted funds for various community support activities. Also Unrestricted Funds totalling £553,890 (2021: £508,950), principally comprising the holding asset valuation of the church buildings at Lofthouse Way and the Mount of £468,864, which sum includes the Revaluation Reserve of £249,500. The balance of Unrestricted Funds are designated for Lofthouse Way building maintenance and refurbishment, and a General Fund balance of £71,600 (2021: £56,376 deficit).

The total free Reserves of the Church at year-end, comprising Designated cash funds and the General Fund are £72,310 (2021: £57,086).

The historic Reserves Policy of the Church sets a target Reserve balance at two months cover of general operating expenditure, this would currently be approximately £32,000. It is recognised that the current Reserve level is above this target. It is recognised that significant sums are required to be spent on building maintenance which is not fully provided for within the budget or any fundraising plans. Therefore, the Trustees consider that the higher Reserve level is appropriate at this time.

Principal sources of funds

The principal income of the charity comes from free will donations from existing members of the church, through the weekly offering bag and regular bank standing orders. The general public is never asked to contribute to the general running costs of the charity. Only specific ventures for community outreach and support projects may involve the public and other outside bodies on a sponsorship or voluntary basis. The level of giving by Church members have held up above expectation during the last year 2 years of Covid restrictions.

In addition, occasional grants are successfully applied for use in funding specific community activities and to help with the costs of improving our building facilities. However, the last year has not been one in which to be active in such applications.

Risk management

The trustees have examined the major strategic, environmental and operational risks facing the church and confirm that the necessary steps have been taken to lessen these risks as they are identified. During the last few years, the primary focus has been on Covid Secure Risk Assessments and management, which has required significant effort and input from the Trustees and Leadership team.

Structure, Governance and Management

The charity is constituted as an unincorporated association, initially registered on 28th June 2004. The Charity is governed by the Charity's Constitution of 23 May 2004, as last amended 10th May 2006. A linked charity, named Emmanuel Church Fleetwood Property Trust (charity no. 1104595-1), established by the approved scheme as laid down by the Charity Commissioners for England & Wales dated 22 December 2005 [Sealing Ref: N276(S)05] holds the charity's freehold land and buildings at Lofthouse Way, vested in the Official Custodian for Charities.

The Trustees are nominated by any member of the church and each candidate considered by the Leadership Team as to their suitability prior to the Executive Church Council (Trustees) confirming appointments by election, the results of which are presented to the annual members' meeting. Each member of the Executive Church Council (Trustees) apart from the ex-officio members (Church Ministers so appointed), serve a term of three years and may then offer themselves for re-election from the annual members meeting following.

Membership of the Church is as set out in clause E of the constitution; namely any person over the age of 18, who is a Christian as defined by the Statement of Faith and who attends the services of the Church on a regular basis.

The Executive Church Council, who act as the Charity's Trustees, shall consist of the Minister(s) for the time being of the church, as ex-officio members, elected members selected as Chairman, Secretary and Treasurer; and not less than one and not more than seven members appointed at the Church annual meeting.

The Trustees delegate the day to day management, detailed planning and implementation of church activity and pastoral care to the Leadership team, who are the Ministers of the Church. The Leadership Team comprises:

Rev. Christopher Kelsall (Senior Minister)
Rev. Sarah Jones (Associate Minister, Emmanuel @ the Mount)
Mr Rob Guinney (Associate Minister, Leader Emmanuel West)
Mr John McLellan (Associate Minister, Evangelism)
Mr Rob Steward (Associate Minister)

Reference and Administrative details

Charity name:	Emmanuel Church Fleetwood
Other name the charity uses:	Emmanuel Church
Registered charity number:	1104595
Charity's principal address:	Emmanuel Church, Lofthouse Way, Fleetwood. FY7 6ST

Custodian Trustee:	<u>Lofthouse Way & Mount Buildings:</u> The Official Custodian for Charities Charities Commission of England & Wales
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Names of the charity trustees who manage the charity:

Maurice Dowsing (Appointed May 2020)
Douglas Gardner (Resigned May 2021)
Terry Godfrey (Appointed May 2021)
Rob Guinney (Ex-officio Trustee, Associate Minister) (Appointed May 2020)
Deborah Johnson (Chairperson)
Peter Jones (Appointed May 2019)
Christopher Kelsall (Ex-officio Trustee, Senior Minister)

Emmanuel Church Fleetwood

Charity No.: 1104596

Judith McDonald (Appointed May 2020)

Andrew Mell (Treasurer)

Trudie Swift (Appointed May 2021)

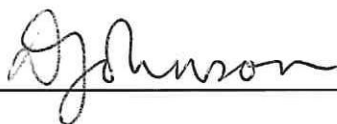
Simon Wray (Resigned May 2020)

Declaration

Approved by the trustees on

2022 and signed on their behalf by:

Deborah Johnson
Chairperson



Independent Examiner's Report to the Trustees of Emmanuel Church Fleetwood

I report to the charity trustees on my examination of the accounts of Emmanuel Church Fleetwood to the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 requirements 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.

Mr Stewart Case
FCCA
Jones Harris Limited
Chartered Accountants
17 St Peter's Place
Fleetwood
FY7 6EB



Date: ...21/9/2022.....

**Annual accounts for the period
12 Months ending 31st March 2022**

Statement of financial activities

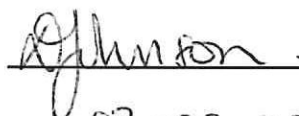
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		163,640	7,321	170,961	210,746
Grants		3,087	500	3,587	25,317
Charitable activities		18,765	3	18,768	25,845
Total	3	185,492	7,824	193,316	261,908
Resources expended					
Expenditure on:					
Raising Funds		359	-	359	389
Charitable activities:					
Youth		11,332	93	11,425	24,144
Community Outreach & Support		52,268	11,102	63,370	78,905
Church Life		67,243	2,245	69,488	66,343
Emmanuel West		31,344	719	32,063	31,639
Mission		2,519	-	2,519	2,577
Total	4	165,065	14,159	179,224	203,997
Net income/(expenditure) before investment gains/(losses)		20,427	(6,335)	14,092	57,911
Net income/(expenditure)		20,427	(6,335)	14,092	57,911
Transfers between funds	13	7,513	(7,513)	-	-
Gains on revaluation, fixed assets, charity's own use	8	17,000	-	17,000	-
Net movement in funds		44,940	(13,848)	31,092	57,911
Reconciliation of funds:					
Total funds brought forward	13	508,950	50,121	559,071	501,160
Total funds carried forward	13	553,890	36,273	590,163	559,071

Balance sheet

as at 31st March 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	481,581	-	481,581	451,864
Total fixed assets		481,581	-	481,581	451,864
Current assets					
Debtors	9	7,011	13	7,024	4,517
Cash at bank and in hand	11	67,764	36,260	104,024	104,848
Total current assets		74,775	36,273	111,048	109,365
Creditors: amounts falling due within one year	10	2,466	-	2,466	2,158
Net current assets/(liabilities)		72,309	36,273	108,582	107,207
Total assets less current liabilities		553,890	36,273	590,163	559,071
Total net assets or liabilities		553,890	36,273	590,163	559,071
Funds of the Charity					
Restricted income funds		-	36,273	36,273	50,121
Unrestricted funds :					
Designated Funds		232,791	-	232,791	220,074
Revaluation Reserve		249,500	-	249,500	232,500
General Fund		71,599	-	71,599	56,376
Total funds	13	553,890	36,273	590,163	559,071

Signed on behalf of all the trustees
on 2022 :


02-09-22

Notes to Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees believe that due to the current level of Reserves and the faithful ongoing support of the Church members, the Church can meet all liabilities and future operational expenditure; and have no concerns with regard to the charity being a going

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Note 2 Accounting policies

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when

Notes to Accounts (continued)

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The essential voluntary help of unpaid church members, without which most church activities would not be possible are not evaluated or included in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. 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.
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees. Freehold land and buildings are not depreciated, as trustees consider the asset value is maintained by appropriate maintenance. Fixtures & Fittings are depreciated on a straight line basis over 10 years or estimated life if lower from the month after installation/ usage commences. Equipment is depreciated over 5 years or estimated life if lower.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	139,939	7,321	147,260	146,171
	Gift Aid	23,701	-	23,701	23,622
	Legacies	-	-	-	40,953
	Total	163,640	7,321	170,961	210,746
Grants:	Scripture Union Good News Grant - specific restricted project fund	-	500	500	-
	Govt. JRS scheme (Covid-19)	3,087	-	3,087	25,317
	Total	3,087	500	3,587	25,317
Charitable activities:	Youth	-	-	-	-
	Community Outreach & Support	16,694	-	16,694	21,838
	Church Life	2,034	-	2,034	1,603
	Emmanuel West	20	-	20	649
	Other (Support)	17	3	20	1,755
	Total	18,765	3	18,768	25,845
TOTAL INCOME		185,492	7,824	193,316	261,908

Note 4 Analysis of expenditure on Charitable Activities

This Year -2022:	Activity	Activities undertaken directly	Support Costs	Total This Year	Total Prior year
	Youth	7,876	3,548	11,425	24,144
	Community Outreach & Support	48,988	14,382	63,370	78,905
	Church Life	55,105	14,383	69,488	66,343
	Emmanuel West	29,521	2,542	32,063	31,639
	Mission	1,800	719	2,519	2,577
	Total	143,290	35,574	178,865	203,608
Prior Year -2021:	Activity	Activities undertaken directly	Support Costs	Total Year	
	Youth	18,704	5,440	24,144	
	Community Outreach & Support	64,139	14,766	78,905	
	Church Life	51,577	14,766	66,343	
	Emmanuel West	28,919	2,720	31,639	
	Mission	1,800	777	2,577	
	Total	165,139	38,469	203,608	

Note 5 Support Costs

Support cost	Fund Raising £	Youth £	Community Outreach & Support £	Church Life £	Emmanuel West £	Mission £	Grand total £
Governance	9	45	369	369	90	18	900
Administration & Leadership	350	3,503	14,013	14,014	2,452	701	35,033
Total	359	3,548	14,382	14,383	2,542	719	35,933

Governance and Administration/ Leadership costs are allocated to activities based on estimated time and resource usage applied to each activity.

Note 6 Details of certain items of expenditure

	This year £	Last year £
Independent examiner's fees	900	900

Note 7 **Paid employees** **Notes to Accounts (Continued)**
Staff Costs

	This year £	Last year £
Salaries and wages	105,042	128,684
Social security costs	3,821	4,733
Pension costs (defined contribution scheme)	2,043	2,298
Other employee benefits (ex gratia payment- see below)	5,000	5,000
Total staff costs	115,906	140,715

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

	This year Number	Last year Number
Average head count in the year	6	9
Comprising :		
Full Time	2	3
Part time	5	6
Providing Full Time Equivalents (FTE):	4.5	6
The parts of the charity in which the employees work (FTE):		
Youth	0.4	1
Community Outreach & Support	1.0	2
Church Life	1.1	2
Emmanuel West	1	1
Mission	0	0
Support	1	1
Total	4.5	6

Ex-gratia payments to employees and others (excluding trustees)

An ex gratia payment of £5,000 (2021:£5,000) is made in lieu of a pension to a former minister.

Note 7 **Defined contribution pension scheme**

Total Contributions paid to Defined Contribution Pension schemes for all employed staff total £2,043 (2021: £2,298). These costs are allocated to activities in accord with the ratio of time allocated for relevant staff. All costs are funded from Unrestricted Funds.

Notes to Accounts (Continued)

Note 8 Tangible fixed assets

	Freehold Land & Buildings		Fixture, Fittings and Equipment	Total
	Lofthouse Way	Mount		
Cost or valuation	£	£	£	£
At the beginning of the year	250,000	201,864	-	451,864
Revaluations	17,000	-	-	17,000
Additions in year	-	-	12,862	12,862
At end of the year	267,000	201,864	12,862	481,726
Depreciation and impairments				
At beginning of the year	-	-	-	-
Depreciation charge in year	-	-	145	145
At end of the year	-	-	145	145
Net book value				
Net book value at the beginning of the year	250,000	201,864	-	451,864
Net book value at the end of the year	267,000	201,864	12,717	481,581

The Mount building was valued in November 2014 and purchased in 2016 at the above original cost of £201,864.

Both buildings have certain restrictions and specific permissions required in event of desired sale of the property.

Whilst no professional valuation has been undertaken of the Mount building, the Trustees believe that the current value indicated is a reasonable estimation of the current market valuation.

As an unincorporated association, the charity is unable to hold title directly to its Freehold Land & Buildings. Therefore the properties are held by Custodian Trustees.

Note 9 Debtors and prepayments

	This year £	Last year £
Prepaid expenses	973	1,420
Rental Income due	3,810	-
Gift Aid owing	2,241	2,307
Govt. JRS grant scheme (Covid-19 related)	-	790
Total	7,024	4,517

Note 10 Creditors and accruals

	Amounts falling due within one year	
	This year £	Last year £
Accounts Payable	-	-
Accrued expenses	2,466	2,158
Taxation and social security owing	-	-
Pension due for payment	-	-
Total	2,466	2,158

Note 11 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	104,024	104,848
Other	-	-
Total	104,024	104,848

Note 12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Notes to Accounts (continued)

Note 13 Charity funds

Details of funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains/ Losses	Fund balances carried forward £
Restricted Funds:							
Boaz	Hardship & training support to	32,460	102	(10,523)	-	-	22,039
Mount Building	Mount building refurbishment (inclu. Grants)	6,849	3,220	(1,556)	-	-	8,513
Specific Restricted	Donations for other specific restricted needs	10,812	4,502	(2,080)	(7,513)	-	5,721
Total		50,121	7,824	(14,159)	(7,513)	-	36,273
Designated Funds:							
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	-	-	-	710
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	-	219,364
Fix., Fittings & Equipment	Book value carried for fixed assets held	-	-	(145)	12,862	-	12,717
Sub -Total		220,074	-	(145)	12,862	-	232,791
Revaluation Reserve	Freehold property revaluation sum	232,500	-	-	-	17,000	249,500
Total		452,574	-	(145)	12,862	17,000	482,291
General Fund	General Unrestricted funds	56,376	185,492	(164,920)	(5,349)	-	71,599
	Total Funds	559,071	193,316	(179,224)	-	17,000	590,163

Notes to Accounts (continued)

Note 13 Charity funds (cont)

Details of funds held and movements during the PREVIOUS reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Restricted Funds:						
Boaz	Hardship & training support to individuals	42,589	-	(10,129)	-	32,460
Mount Building	Mount building refurbishment (inclu. Grants)	4,432	2,670	(253)	-	6,849
Specific Restricted	Donations for other specific restricted needs	4,406	8,778	(3,245)	873	10,812
Total		51,427	11,448	(13,627)	873	50,121
Designated Funds:						
Emmanuel West	Emmanuel West running costs	714	(185)	-	(529)	-
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	-	-	710
Other Designated Funds	Funds allocated for specific purposes	164	746	(37)	(873)	-
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	219,364
Sub -Total		220,952	561	(37)	(1,402)	220,074
Revaluation Reserve	Freehold property revaluation sum	232,500	-	-	-	232,500
Total		453,452	561	(37)	(1,402)	452,574
General Fund	General Unrestricted funds	(3,719)	249,899	(190,333)	529	56,376
	Total Funds	501,160	261,908	(203,997)	-	559,071

Note 13 Charity funds (cont)**Transfers between funds**

	Reason for transfer	Amount £
From Restricted Fund to Restricted Fund	Balance of CAP Debt Centre Fund transferred on closure of activity to Restricted Hardship Fund	1,229
From Restricted Fund To Designated Fund (F,F&E Fixed Asset)	Funding Transfer of cost of sound system equipment paid from Restricted Fund raised for that purpose, to the Capitalised Fixed Asset Designated Fund	7,063
From Restricted Funds to General Fund	Transfer of excess balance on Flower fund transferred to General Fund with permission of Donor	450
From General Fund to Designated Fund (F,F&E Fixed Asset)	Funding Transfer of cost of new gas wall heaters in Community Hall to the Capitalised Fixed Asset Designated Fund.	5,799

Note 14 Transactions with trustees and related parties**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits for performing Trustee responsibilities. However in accordance with the constitution two of the employed Church's Ministers are appointed as ex officio Trustees. As such they receive remuneration as paid employees for their operational management roles. The details of payment to these Trustees for their employment as Minister's of the Church are detailed below.

Name of trustee	Amounts paid or benefit value			
	This year			Last year
	Remuneration	Pension contribution	Total	TOTAL
	£	£	£	£
Mr Chris Kelsall	28,868	679	29,547	28,629
Mr Rob Guinney	25,361	574	25,935	25,180

Trustees' expenses

No trustee expenses have been incurred.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

EMMANUEL CHURCH FLEETWOOD

England & Wales - Charity number 1104595

Accounts

Emmanuel Church Fleetwood

Charity No. : 1104595

Annual Report & Accounts

For period ending

31st March 2021

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Trustees' Annual Report for the 12 month period ending 31st March 2021

The trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2021.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice.

Objectives and Activities**Purposes**

The Charity Objectives are to advance the proclamation of the Christian faith and the teaching and application of the Statement of Faith as set out. In practice the Church works this out by undertaking activities that proclaim the Christian faith in word and deed. As such the Church places particular emphasis on being involved with the local community and undertaking community work to meet the needs and support requirements as identified.

The Church seeks to be a missional community, providing a safe space for the community and being the Church to the unchurched. To do this we seek to develop our facilities and capacity to be able to provide the best for a community who often struggles to find enough; and to equip and enthuse our congregations to play their part in achieving our vision.

Main Activities

The charity operates and performs its activities through three separate expressions of church; namely Lofthouse Way, Emmanuel @ the Mount and Emmanuel West. Each expression provides a different way for the local community to engage with the Church; build and participate in a safe and welcoming community group; explore their faith; and seek support and help in areas of need, building wellbeing in our local communities.

The charity has within the limitations imposed by Covid-19 continued the following ministries/ community activities:

Lofthouse Way

- Little Fishes; open to any parents and carers to come and bring their children. Providing a safe space for them to play, outdoor space, space for parents to chat, refreshments for children and adults.
- KidZone; Children's club (year 1 to year 6). Fun activities, games, sharing faith. Great link with local families.
- Clothesline; Ministry to supply families with babies and young children with equipment and clothing. Serves as a 24 hour resource for families, social workers and people in the community.
- Drop-in; Monthly opportunity for people (mainly connected to Toddle-In Nursery, a separate charity based on the Lofthouse Way site, originally founded by Emmanuel Church), to gather and chat.

- Toddle-In Nursery pastoral support. We work closely with families offering care and support.
- CAP (Christians Against Poverty) Debt centre.
- Lighthouse Counselling service.

Mount

- Various Youth programmes for different age groups, including young adults.
- Community events; including Light Night, Christmas Alive, Summer BBQ.
- Beach Life; summer programme on the beach in conjunction with Scripture Union.
- Rotary Club monthly Memory Drop-in.
- Continued engagement with Healthier Fleetwood and other community-based organisations and their events as opportunities arise.

Emmanuel West

- Two community based "House" groups.
- Computer drop-in clinic; free IT support to local residents.
- The Lion's den; open opportunity in local pub for healthy debate over issues of faith.
- Various community project and events in local pub and community centre.

Of course, throughout the year all of the above activities have been severely disrupted due to the Covid-19 pandemic, including gatherings for worship services and other aspects of church life. Within the church much community has been maintained in this time using technology. Essential community support also continued as far as was possible whilst following government guidelines such as social distancing.

Contribution made by volunteers

All the principal activities of the church are heavily reliant on the volunteer support from Church members and others who wish to support our community work. No recording of the amount of time and other voluntary support and non-monetary giving is made, but is significant and essential to the ongoing range of activities. Many in the church are unsung heroes and their support and effort is much appreciated by the leadership team and trustees.

Public Benefit

In undertaking the planning of the many activities undertaken during this year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Fleetwood both in the provision of services of worship and in provision of community activity and support.

Achievements and Performance

Prior to the Covid-19 pandemic we had seen a strengthening of support provided in our communities. Through past feedback from users and other community organisations we believe we have built a good reputation for community engagement and support. We look to continue building on this post the Covid-19 restrictions, with the aim of continuing our expansion of involvement in and support of our local communities. Post Corona Virus this will be more important than ever.

Inevitably there may be things we do differently in the future and consideration of the ongoing use of technology will feature in our future planning. As we begin to come out of the various lockdown restrictions the Leadership Team begin a detailed review of all our activities and resources used. The Leadership Team and Council will review the results of

this review and in consultation with the wider membership make decisions as to our future priorities and activities.

Financial Review

At the end of the year the Church holds Restricted Funds of £50,121 (2020: £51,427), principally comprising the Boaz fund £32,460 (2020: £42,589) used to support hardship and training needs of individuals in the community; monies held for the ongoing building development project at Mount of £6,849 (2020: £4,432); and other restricted funds for various community support activities. Also Unrestricted Funds totalling £508,950 (2020: £449,733), principally comprising the holding asset valuation of the church buildings at Lofthouse Way and the Mount of £451,864, which sum includes the Revaluation Reserve of £232,500. The balance of Unrestricted Funds are designated for Lofthouse Way building maintenance and refurbishment, and a General Fund balance of £56,376 (2020: £3,719 deficit).

The total free Reserves of the Church at year-end, comprising Designated cash funds and the General Fund are £57,086 (2020: £2,131 deficit). The principle cause of the increase in the Free Reserves position has been the receipt of a legacy in year (£40,953) and coverage of some salary costs by the Government Covid-19 Job Retention Scheme Grants (£25,317).

The historic Reserves Policy of the Church sets a target Reserve balance at two months cover of general operating expenditure, this would currently be approximately £32,000. It is recognised that the current Reserve level is above this target. However, the significant improvement in the Reserve level over the last year has been due to exceptional circumstances and an initial draft operating budget for 2021/22 projects a significant deficit. It is also recognised that significant sums are required to be spent on building maintenance which is not fully provided for within the budget or any fundraising plans. Therefore the Trustees consider that the higher Reserve level is appropriate at this time.

Principal sources of funds

The principal income of the charity comes from free will donations from existing members of the church, through the weekly offering bag and regular bank standing orders. The general public is never asked to contribute to the general running costs of the charity. Only specific ventures for community outreach and support projects may involve the public and other outside bodies on a sponsorship or voluntary basis. The level of giving by Church members have held up above expectation during the last year of Covid restrictions.

In addition, occasional grants are successfully applied for use in funding specific community activities and to help with the costs of improving our building facilities. However the last year has not been one in which to be active in such applications.

Risk management

The trustees have examined the major strategic, environmental and operational risks facing the church and confirm that the necessary steps have been taken to lessen these risks as they are identified. During the last year the primary focus has been on Covid Secure Risk Assessments and management, which has required significant effort and input from the Trustees and Leadership team.

Structure, Governance and Management

The charity is constituted as an unincorporated association, initially registered on 28th June 2004. The Charity is governed by the Charity's Constitution of 23 May 2004, as last amended 10th May 2006. A linked charity, named Emmanuel Church Fleetwood Property Trust (charity no. 1104595-1), established by the approved scheme as laid down by the Charity Commissioners for England & Wales dated 22 December 2005 [Sealing Ref: N276(S)05] holds the charity's freehold land and buildings at Lofthouse Way, vested in the Official Custodian for Charities.

The Trustees are nominated by any member of the church and each candidate considered by the Leadership Team as to their suitability prior to the Executive Church Council (Trustees) confirming appointments by election, the results of which are presented to the annual members' meeting. Each member of the Executive Church Council (Trustees) apart from the ex-officio members (Church Ministers so appointed), serve a term of three years and may then offer themselves for re-election from the annual members meeting following.

Membership of the Church is as set out in clause E of the constitution; namely any person over the age of 18, who is a Christian as defined by the Statement of Faith and who attends the services of the Church on a regular basis.

The Executive Church Council, who act as the Charity's Trustees, shall consist of the Minister(s) for the time being of the church, as ex-officio members, elected members selected as Chairman, Secretary and Treasurer; and not less than one and not more than seven members appointed at the Church annual meeting.

The Trustees delegate the day to day management, detailed planning and implementation of church activity and pastoral care to the Leadership team, who are the Ministers of the Church. The Leadership Team comprises:

Rev. Christopher Kelsall (Senior Minister)
 Mrs Claire Chantrell (Associate Minister, Leader Emmanuel @ the Mount) (Resigned 13th April 2020)
 Rev. Sarah Jones (Associate Minister, Emmanuel @ the Mount)
 Mr Rob Guinney (Associate Minister, Leader Emmanuel West)
 Mr John McLellan (Associate Minister, Evangelism)
 Mr Rob Steward (Associate Minister) (Appointed December 2020)

Reference and Administrative details

Charity name:	Emmanuel Church Fleetwood
Other name the charity uses:	Emmanuel Church
Registered charity number:	1104595
Charity's principal address:	Emmanuel Church, Lofthouse Way, Fleetwood. FY7 6ST
Custodian Trustee:	<u>Lofthouse Way & Mount Buildings:</u> The Official Custodian for Charities Charities Commission of England & Wales

Names of the charity trustees who manage the charity:

Dave Carlos (Resigned May 2020)

Anne Carlos (Resigned May 2020)

Claire Chantrell (Ex-officio Trustee, Associate Minister) (Resigned April 2020)

Maurice Dowsing (Appointed May 2020)

Douglas Gardner (Resigned May 2021)

Terry Godfrey (Appointed May 2021)

Rob Guinney (Ex-officio Trustee, Associate Minister) (Appointed May 2020)

Deborah Johnson (Chairperson)

Peter Jones

Christopher Kelsall (Ex-officio Trustee, Senior Minister)

Jonathan Kemp (Resigned February 2021)

Judith McDonald

Andrew Mell (Treasurer)

Rob Steward (Resigned December 2020, on appointment to Leadership Team)

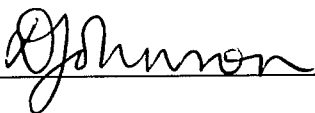
Trudie Swift (Appointed May 2021)

Simon Wray (Resigned May 2020)

Declaration

Approved by the trustees on 22/109 2021 and signed on their behalf by:

Deborah Johnson
Chairperson



Independent Examiner's Report to the Trustees of Emmanuel Church Fleetwood

I report to the charity trustees on my examination of the accounts of Emmanuel Church Fleetwood to the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 requirements 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.

Mr Stewart Case
FCCA
Jones Harris Limited
Chartered Accountants
17 St Peter's Place
Fleetwood
FY7 6EB



Date: 22/9/2021

**Annual accounts for the period
12 Months ending 31st March 2021**

Statement of financial activities

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		201,048	9,698	210,746	191,139
Grants		25,317	-	25,317	6,958
Charitable activities		24,095	1,750	25,845	34,453
Total	3	250,460	11,448	261,908	232,550
Resources expended					
Expenditure on:					
Raising Funds		389	-	389	417
Charitable activities:					
Youth		24,144	-	24,144	25,523
Community Outreach & Support		67,326	11,579	78,905	134,112
Church Life		65,285	1,058	66,343	74,886
Emmanuel West		30,649	990	31,639	31,471
Mission		2,577	-	2,577	3,083
Total	4	190,370	13,627	203,997	269,492
Net income/(expenditure) before investment gains/(losses)		60,090	(2,179)	57,911	(36,942)
Net income/(expenditure)		60,090	(2,179)	57,911	(36,942)
Transfers between funds	13	(873)	873	-	-
Net movement in funds		59,217	(1,306)	57,911	(36,942)
Reconciliation of funds:					
Total funds brought forward	13	449,733	51,427	501,160	538,102
Total funds carried forward	13	508,950	50,121	559,071	501,160

Balance sheet

as at 31st March 2021

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	451,864	-	451,864	451,864
Total fixed assets		451,864	-	451,864	451,864
Current assets					
Debtors	9	4,517	-	4,517	4,410
Cash at bank and in hand	11	54,636	50,212	104,848	50,620
Total current assets		59,153	50,212	109,365	55,030
Creditors: amounts falling due within one year	10	2,067	91	2,158	5,734
Net current assets/(liabilities)		57,086	50,121	107,207	49,296
Total assets less current liabilities		508,950	50,121	559,071	501,160
Total net assets or liabilities		508,950	50,121	559,071	501,160
Funds of the Charity					
Restricted income funds		-	50,121	50,121	51,427
Unrestricted funds :					
Designated Fund		220,074	-	220,074	220,952
Revaluation Reserve		232,500	-	232,500	232,500
General Fund		56,376	-	56,376	(3,719)
Total funds	13	508,950	50,121	559,071	501,160

Signed on behalf of all the trustees
on 22/09 2021 :



Notes to Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees believe that due to the current level of Reserves and the faithful ongoing support of the Church members, the Church can meet all liabilities and future operational expenditure; and have no concerns with regard to the charity being a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Note 2 Accounting policies

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Notes to Accounts (continued)

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. The essential voluntary help of unpaid church members, without which most church activities would not be possible are not evaluated or included in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. 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.
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees. Freehold land and buildings are not depreciated, as trustees consider the asset value is maintained by appropriate maintenance.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to Accounts (Continued)

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Analysis					
Donations and legacies:	Donations and gifts	136,617	9,554	146,171	163,025
	Gift Aid	23,478	144	23,622	28,114
	Legacies	40,953	-	40,953	-
	Total	201,048	9,698	210,746	191,139
Grants:	Lancashire Environmental Fund Grant	-	-	-	6,208
	Asda grant	-	-	-	750
	Govt. JRS scheme (Covid-19)	25,317	-	25,317	-
	Total	25,317	-	25,317	6,958
Charitable activities:	Youth	-	-	-	487
	Community Outreach & Support	21,838	-	21,838	30,846
	Church Life	1,603	-	1,603	2,493
	Emmanuel West	649	-	649	627
	Other (Support)	5	1,750	1,755	-
	Total	24,095	1,750	25,845	34,453
TOTAL INCOME		250,460	11,448	261,908	232,550

All income in the prior year was unrestricted except for: £8,563 Donation income (including £2,952 Gift Aid), Grant funds received of £6,958 and £148 Charitable Activity income relating to Restricted Funds.

Note 4 Analysis of expenditure on Charitable Activities

		Activities undertaken directly	Support Costs	Total This Year	Total Prior year
This Year -2021:	Activity				
	Youth	18,704	5,440	24,144	25,523
	Community Outreach & Support	64,139	14,766	78,905	134,112
	Church Life	51,577	14,766	66,343	74,886
	Emmanuel West	28,919	2,720	31,639	31,471
	Mission	1,800	777	2,577	3,083
	Total	165,139	38,469	203,608	269,075
Prior Year -2020:	Activity				
	Youth	19,691	5,832	25,523	
	Community Outreach & Support	118,281	15,831	134,112	
	Church Life	59,055	15,831	74,886	
	Emmanuel West	28,555	2,916	31,471	
	Mission	2,250	833	3,083	
	Total	227,832	41,243	269,075	

Note 5 Support Costs

Support cost	Fund Raising £	Youth £	Community Outreach & Support £	Church Life £	Emmanuel West £	Mission £	Grand total £
Governance	9	126	342	342	63	18	900
Administration & Leadership	380	5,314	14,424	14,424	2,657	759	37,958
Total	389	5,440	14,766	14,766	2,720	777	38,858

Governance and Administration/ Leadership costs are allocated to activities based on estimated time and resource usage applied to each activity.

Note 6 Details of certain items of expenditure

Independent examiner's fees

This year £	Last year £
900	900

Note 7 **Paid employees** **Notes to Accounts (Continued)**
Staff Costs

	This year £	Last year £
Salaries and wages	128,684	146,791
Social security costs	4,733	7,436
Pension costs (defined contribution scheme)	2,298	2,712
Other employee benefits (ex gratia payment- see below)	5,000	4,583
Total staff costs	140,715	161,522

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

	This year Number	Last year Number
Average head count in the year	9	10
Comprising :		
Full Time	3	4
Part time	6	6
Providing Full Time Equivalents (FTE):	6	7
The parts of the charity in which the employees work (FTE):		
Youth	1	1
Community Outreach & Support	1.5	2
Church Life	1.5	2
Emmanuel West	1	1
Mission	0	0
Support	1	1
Total	6	7

Ex-gratia payments to employees and others (excluding trustees)

An ex gratia payment of £5,000 (2020:£4,583, only 11 months payment in financial year) is made in lieu of a pension to a former minister.

Note 7 **Defined contribution pension scheme**

Total Contributions paid to Defined Contribution Pension schemes for all employed staff total £2,298 (2020: £2,712). These costs are allocated to activities in accord with the ratio of time allocated for relevant staff. All costs are funded from Unrestricted Funds.

Notes to Accounts (Continued)

Note 8 Tangible fixed assets

Freehold Land & Buildings

Cost or valuation

At the beginning of the year

At end of the year

Lofthouse Way	Mount	Total
£	£	£
250,000	201,864	451,864
250,000	201,864	451,864

Depreciation and impairments

At beginning of the year

At end of the year

-	-	-
-	-	-

Net book value

Net book value at the beginning of the year

Net book value at the end of the year

250,000	201,864	451,864
250,000	201,864	451,864

The Lofthouse Way building was revalued by the Trustees in 2008. The original purchase cost was £17,500 and revalued to the estimated current market valuation of £250,000.

The Mount building was valued in November 2014 and purchased in 2016 at the above original cost of £201,864.

Both buildings have certain restrictions and specific permissions required in event of desired sale of the property.

Whilst no professional valuation has been undertaken, the Trustees believe that the current values indicated are a reasonable estimation of the current market valuation of both buildings.

As an unincorporated association, the charity is unable to hold title directly to its Freehold Land & Buildings. Therefore the properties are held by Custodian Trustees.

Note 9 Debtors and prepayments

	This year £	Last year £
Prepaid expenses	1,420	2,036
Rental Income due	-	182
Gift Aid owing	2,307	2,192
Govt. JRS grant scheme (Covid-19 related)	790	-
Total	4,517	4,410

Note 10 Creditors and accruals

	Amounts falling due within one year	
	This year £	Last year £
Accounts Payable	-	74
Accrued expenses	2,158	2,650
Taxation and social security owing	-	2,483
Pension due for payment	-	527
Total	2,158	5,734

Note 11 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	104,848	50,620
Other	-	-
Total	104,848	50,620

Note 12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Note 13 Charity funds

Details of funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Restricted Funds:						
Boaz	Hardship & training support to individuals	42,589	-	(10,129)	-	32,460
Mount Building	Mount building refurbishment (inclu. Grants)	4,432	2,670	(253)	-	6,849
Specific Restricted	Donations for other specific restricted needs	4,406	8,778	(3,245)	873	10,812
Total		51,427	11,448	(13,627)	873	50,121
Designated Funds:						
Emmanuel West	Emmanuel West running costs	714	(185)	-	(529)	-
Lofthouse Way Building	Lofthouse Way Building refurbishment	710	-	-	-	710
Other Designated Funds	Funds allocated for specific purposes	164	746	(37)	(873)	-
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	219,364
Sub -Total		220,952	561	(37)	(1,402)	220,074
Revaluation Reserve	Freehold property revaluation sum	232,500	-	-	-	232,500
Total		453,452	561	(37)	(1,402)	452,574
General Fund	General Unrestricted funds	(3,719)	249,899	(190,333)	529	56,376
	Total Funds	501,160	261,908	(203,997)	-	559,071

Note 13 Charity funds (cont)

Details of funds held and movements during the PREVIOUS reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Restricted Funds:						
Boaz	Hardship & training support to individuals	44,752	-	(2,163)	-	42,589
Mount Building	Mount building refurbishment	23,338	11,095	(30,001)	-	4,432
Specific Restricted	Donations for other specific restricted needs	4,575	4,574	(3,780)	(963)	4,406
Total		72,665	15,669	(35,944)	(963)	51,427
Designated Funds:						
Outreach	Outreach activity running costs	2,489	1,594	(1,366)	(2,717)	-
Youth	Youth activity running costs	1,025	127	(885)	(267)	-
Pastoral	Pastoral running costs	173	-	(393)	220	-
Emmanuel West	Emmanuel West running costs	957	24,181	(1,421)	(23,003)	714
Lofthouse Way Building	Lofthouse Way Building refurbishment	25,000	-	(24,290)	-	710
Mount Building	Mount Building refurbishment					-
Other Designated Funds	Funds allocated for specific purposes	4,624	1,329	(921)	(4,868)	164
Buildings Reserve Fund	Cost value carried for building assets	219,364	-	-	-	219,364
Sub -Total		251,143	25,637	(27,910)	(27,918)	220,952
Revaluation Reserve	Freehold property revaluation sum	232,500	-	-	-	232,500
Total		483,643	25,637	(27,910)	(27,918)	453,452
General Fund	General Unrestricted funds	(20,695)	189,650	(204,272)	31,598	(3,719)
	Total Funds	462,948	215,287	(232,182)	3,680	501,160

Notes to Accounts (continued)

Note 13 Charity funds (cont)

Transfers between funds

	Reason for transfer	Amount £
From Designated Fund to Restricted Funds	Balance of Designated Fund transferred to Restricted Hardship Fund	873
From Designated Funds to General Fund	Transfer of balance for Emmanuel West Designated fund to General Fund from which all ongoing operational costs are	529
Between Designated Funds	Residual balance of Asda Holiday Hunger Fund to Harvest Holiday Hunger Fund (with permission of donor Asda)	195

Note 14 Transactions with trustees and related parties

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits for performing Trustee responsibilities. However in accordance with the constitution two of the employed Church's Ministers are appointed as ex officio Trustees. As such they receive remuneration as paid employees for their operational management roles. The details of payment to these Trustees for their employment as Minister's of the Church are detailed below.

Name of trustee	Amounts paid or benefit value			
	This year			Last year
	Remuneration	Pension contribution	Total	TOTAL
	£	£	£	£
Mr Chris Kelsall	28,025	654	28,679	28,325
Mr Rob Guinney (Appointed as Ex-officio Trustee in year to replace Claire	24,628	552	25,180	24,869
Mrs Claire Chantrell (Resigned April 2020)	-	-	-	24,869

Trustees' expenses

No trustee expenses have been incurred.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.