

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

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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

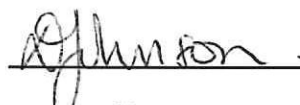
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		163,640	7,321	170,961	210,746
Grants		3,087	500	3,587	25,317
Charitable activities		18,765	3	18,768	25,845
Total	3	185,492	7,824	193,316	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	<p>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.</p> <p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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.</p>
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	<p>These are capitalised if they can be used for more than one year, and cost at least £1,000</p> <p>They are valued at cost or in case of freehold land and buildings the current market value as estimated by the trustees.</p> <p>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.</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>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.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
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.