

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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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: Lofthouse Way & 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)
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)

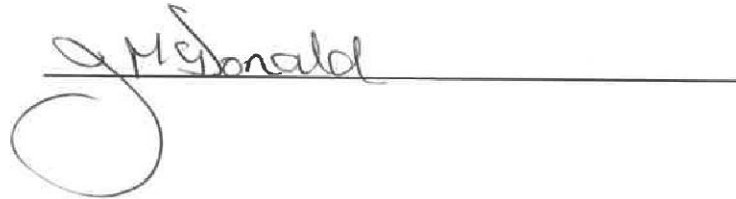
Declaration

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 extends from the bottom of the signature.

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

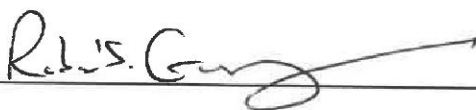
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		195,962	8,933	204,895	170,961
Grants		500	-	500	3,587
Charitable activities		3,427	4,938	8,365	18,768
Total	3	199,889	13,871	213,760	193,316
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: <ul style="list-style-type: none"> • 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	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when</p>

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	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

	This year Number	Last year Number
Average head count in the year	7	6
Comprising :		
Full Time	2	2
Part time	6	5
Providing Full Time Equivalents (FTE):	4.3	4.5
The parts of the charity in which the employees work (FTE):		
Youth	0.2	0.4
Community Outreach & Support	1.0	1.0
Church Life	1.3	1.1
Emmanuel West	1.0	1.0
Mission	0.0	0.0
Support	0.8	1.0
Total	4.3	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 Ministers 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.