

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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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

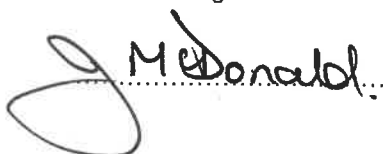
Names of the charity trustees who manage the charity:

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', is 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

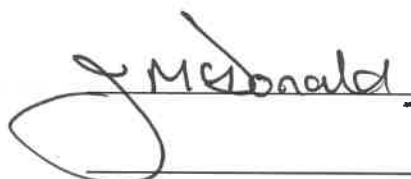
	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income and endowments from:					
Donations and legacies		279,100	53,492	332,592	204,895
Grants		500	32,309	32,809	500
Charitable activities		13,357	1,064	14,421	8,365
Total	3	292,957	86,865	379,822	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	<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>
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	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Liability recognition	<p>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.</p>

Notes to Accounts (continued)

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.

		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.