

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales · Charity number 1120635

Details

Other names	THE LINK CHRISTIAN FELLOWSHIP
Status	Registered
Legal form	Charitable company
Company number	06297353
Registered	2007-08-21
Register	View on the Charity Commission register

Contact

Address	Link With Emmanuel Fellowship 128 Claughton Road Birkenhead Merseyside CH41 6EY
Phone	07513501970
Email	trustees@emmanuelcf.com
Website	www.emmanuelcf.com

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE TO THE ARTICLES HERETO IN MERSEYSIDE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF MERSEYSIDE, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: To advance the Christian faith in accordance with the Statement of Beliefs, in Merseyside and in other parts of the United Kingdom or the world. To relieve sickness and financial hardship and to promote and

preserve good health.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** MERSEYSIDE
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,809	£55,084	-	-
2024-03-31	£52,091	£45,559	-	-
2023-03-31	£46,505	£50,240	-	-
2022-03-31	£57,886	£58,305	-	-
2021-03-31	£78,294	£91,007	-	-

Trustees

Name	Role	Appointed
MARCUS Joiakim DALTON	Chair	2007-02-18
Beryl June Bratt		2017-05-21
Michael Victor Parkinson		2019-11-11
Rachel Joy Williams		2026-04-12
Raymond John McGivern		2026-04-12
WILLIAM JOSEPH NORMAN		2013-05-08

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1120635

Accounts

**THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

The Link With Emmanuel Christian Fellowship Ltd

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The Link With Emmanuel Christian Fellowship Ltd
Company No. 06297353
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

To advance the Christian faith in accordance with the Statement of Beliefs in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these Objectives can be found in the Memorandum of Association upon request.

Significant Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- Charles Thompson Mission (www.charlesthompsonsmmission.org.uk)
- Dignity Zambia (www.dignityonline.org.uk)
- Tanzanian Christian Farm Development Trust (www.tcfddt.org)

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Beryl Bratt
Marcus Dalton
William Norman
Michael Parkinson
Liz Appleby (resigned 04/12/2024)
Stuart Appleby (resigned 04/12/2024)

Charity Number

1120635

Company Number

06297353

Registered Office

128 Claughton Road
Birkenhead
CH41 6EY

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

The Link With Emmanuel Christian Fellowship Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Link With Emmanuel Christian Fellowship Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Marcus Dalton

Trustee

16th December 2025

The Link With Emmanuel Christian Fellowship Ltd
Independent Examiner's Report to the Trustees of The Link With Emmanuel Christian Fellowship Ltd
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Matthew Brown
16th December 2025
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	48,934	-	48,934	43,112
Charitable activities:					
Charitable Activity		4,343	1,000	5,343	8,788
Investments	4	532	-	532	191
		<u>53,809</u>	<u>1,000</u>	<u>54,809</u>	<u>52,091</u>
EXPENDITURE ON:					
Raising funds	6	(834)	-	(834)	(1,300)
Charitable activities:	6				
Charitable Activity		(53,909)	(341)	(54,250)	(44,259)
		<u>(54,743)</u>	<u>(341)</u>	<u>(55,084)</u>	<u>(45,559)</u>
NET (EXPENDITURE)/INCOME		<u>(934)</u>	<u>659</u>	<u>(275)</u>	<u>6,532</u>
NET MOVEMENT IN FUNDS		<u>(934)</u>	<u>659</u>	<u>(275)</u>	<u>6,532</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		77,024	195	77,219	70,687
TOTAL FUNDS CARRIED FORWARD	16	<u>76,090</u>	<u>854</u>	<u>76,944</u>	<u>77,219</u>

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	43,112	-	43,112
Charitable activities:				
Charitable Activity		6,013	2,775	8,788
Investments	4	191	-	191
		<u>49,316</u>	<u>2,775</u>	<u>52,091</u>
EXPENDITURE ON:				
Raising funds	6	(1,300)	-	(1,300)
Charitable activities:	6			
Charitable Activity		(40,869)	(3,390)	(44,259)
		<u>(42,169)</u>	<u>(3,390)</u>	<u>(45,559)</u>
NET INCOME		<u>7,147</u>	<u>(615)</u>	<u>6,532</u>
NET MOVEMENT IN FUNDS		<u>7,147</u>	<u>(615)</u>	<u>6,532</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		69,877	810	70,687
TOTAL FUNDS CARRIED FORWARD	16	<u><u>77,024</u></u>	<u><u>195</u></u>	<u><u>77,219</u></u>

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd
Balance Sheet
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	30,389	-	30,389	35,976
		30,389	-	30,389	35,976
CURRENT ASSETS					
Debtors	13	6,634	-	6,634	6,829
Cash at bank and in hand		39,967	854	40,821	35,229
		46,601	854	47,455	42,058
Creditors: Amounts Falling Due Within One Year	14	(900)	-	(900)	(815)
NET CURRENT ASSETS (LIABILITIES)		45,701	854	46,555	41,243
TOTAL ASSETS LESS CURRENT LIABILITIES		76,090	854	76,944	77,219
NET ASSETS		76,090	854	76,944	77,219
FUNDS OF THE CHARITY					
Restricted Funds				854	195
Unrestricted Funds				76,090	77,024
TOTAL FUNDS	16			76,944	77,219

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Marcus Dalton

Trustee
16th December 2025

The notes on pages 7 to 12 form part of these financial statements.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

The Link With Emmanuel Christian Fellowship Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 06297353 and registered charity number 1120635. The registered office is 128 Claughton Road, Birkenhead, CH41 6EY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

2.3. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	4%
Plant & Machinery	20%

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	42,300	35,799
Gift aid	6,634	6,828
Donated goods, facilities and services	-	485
	<u>48,934</u>	<u>43,112</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Investment Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Bank interest receivable	532	191

5. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,194	6,660

6. Analysis of Expenditure

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2025 Total
	£	£	£	£
Raising funds	-	-	834	834
Charitable Activity	42,594	2,376	9,280	54,250
	42,594	2,376	10,114	55,084

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2024 Total
	£	£	£	£
Raising funds	-	-	1,300	1,300
Charitable Activity	27,715	7,594	8,950	44,259
	27,715	7,594	10,250	45,559

7. Direct Costs

	2025 Charitable Activity
	£
Cost of goods sold:	
Purchases	17,870
Employee costs:	
Wages and salaries	6,613
Employers NI	77
Employers pensions - defined contribution schemes	85
Travel and subsistence expenses	1,171
General administration:	
Repairs, renewals and maintenance	6,541

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The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Insurance	2,096
Data and telecommunications costs	489
Printing, postage and stationery	1,458
Depreciation:	
Depreciation	6,194
	42,594
	42,594

2024
Charitable
Activity
£

Cost of goods sold:	
Purchases	13,075
Employee costs:	
Travel and subsistence expenses	1,191
General administration:	
Repairs, renewals and maintenance	2,935
Insurance	2,040
Data and telecommunications costs	412
Printing, postage and stationery	1,402
Depreciation:	
Depreciation	6,660
	27,715
	27,715

8. Support Costs

	2025		
	Raising funds	Charitable	Total
	£	£	£
Premises expenses:			
Light and heat	-	5,311	5,311
General administration:			
Professional fees	-	411	411
Other office costs	-	3,558	3,558
Governance costs:			
Independent examiner's fees	834	-	834
	834	9,280	10,114
	834	9,280	10,114

	2024		
	Raising funds	Charitable	Total
	£	£	£
Premises expenses:			
Light and heat	-	5,493	5,493
General administration:			
Professional fees	-	259	259

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The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Other office costs	-	3,198	3,198
Governance costs:			
Independent examiner's fees	1,300	-	1,300
	<u>1,300</u>	<u>8,950</u>	<u>10,250</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>834</u>	<u>1,300</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	6,613	-
Social security costs	77	-
Other pension costs	85	-
	<u>6,775</u>	<u>-</u>

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

11. Average Number of Employees

Average number of employees during the year was: 1 (2024: NIL)

12. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 April 2024	33,421	103,712	137,133
Additions	260	347	607
Disposals	-	(17,323)	(17,323)
As at 31 March 2025	<u>33,681</u>	<u>86,736</u>	<u>120,417</u>
Depreciation			
As at 1 April 2024	12,238	88,919	101,157
Provided during the period	1,337	4,857	6,194
Disposals	-	(17,323)	(17,323)
As at 31 March 2025	<u>13,575</u>	<u>76,453</u>	<u>90,028</u>
Net Book Value			
As at 31 March 2025	<u>20,106</u>	<u>10,283</u>	<u>30,389</u>
As at 1 April 2024	<u>21,183</u>	<u>14,793</u>	<u>35,976</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	6,634	6,829

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	66	-
Accruals and deferred income	834	815
	900	815

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £85 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	77,024	53,809	(54,743)	76,090
Restricted funds				
Hardship Fund	195	1,000	(341)	854
Total funds	77,219	54,809	(55,084)	76,944

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	69,877	49,316	(42,169)	77,024
Restricted funds				
Hardship Fund	810	2,775	(3,390)	195
Total funds	70,687	52,091	(45,559)	77,219

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

18. Related Party Disclosures

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

19. Company limited by guarantee

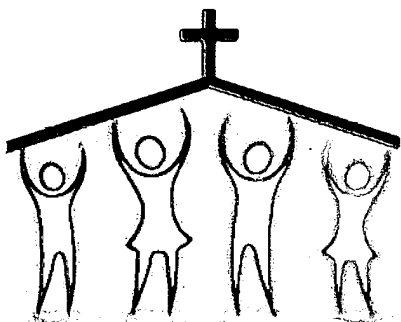
The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1120635

Accounts



Registered Company Number: 06297353

Registered Charity Number: 1120635

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2024



elpizoaccountancy.co.uk



The Link With Emmanuel Christian Fellowship Ltd
Reports and accounts

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The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The charity objects and principle activities are:

To advance Christian faith in accordance with the Statement of Beliefs... in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardships and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these objectives can be found in the Memorandum of Association upon request.

Achievements and performances

During this last year, we continued to worship in the church building in Claughton Road, Birkenhead.

We have been able to continue to support the ministries and missions listed further below in this report and also maintain part time ministry. The fellowship numbers have grown steadily during the year and tithes and offerings have risen accordingly. Tithes and offering were primarily made through bank transfers and standing orders although cash offerings continued to be received during worship.

The weekly prayer meeting continued during the year and Sunday school for young Children continued during the Worship Services in the church building. Mid-week activities included Youth Club, Bible Study, Craft Club, Parents and Toddlers Group, Messy Church, Prime Time and Friday Coffee Morning. During the year the members of the fellowship unanimously agreed for the Church to become part of the Elim Network of Churches whilst retaining the status of being an independent Church. A new kitchen facility and a refurbished toilet at the back of the Church were both completed. Vertical blinds were fitted throughout the main Church area.

We carried on with our primary aim of continuing to serve God and to seek His will for our church and community in the future.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2024

Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- * Charles Thompson Mission (www.charlesthompsonsmisson.org.uk<<https://www.charlesthompsonsmisson.org.uk>
- * Dignity Zambia (www.dignityonline.org.uk<<https://www.dignityonline.org.uk>
- * John Lawson (www.escapeministries.org<<https://www.escapeministries.org>
- * Because Jesus Lives Ministries (www.becausejesuslivesm.wixsite.com/bjlm<<https://www.becausejesuslivesm.wixsite.com/bjlm>
- * Tanzanian Christian Farm Development Trust (www.tcfdt.org<<https://www.tcfdt.org>

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of £6,532 (2023: net outgoing £3,735). The total reserve at the year-end stands at £77,219 (2023: £70,687). Free unrestricted liquid reserves amounted to £34,219 (2023 £23,493).

Reference and administrative details

Date of incorporation	29 June 2007
Company Registration Number	06297353
The Registered Office is	128 Cloughton Road, Birkenhead, Wirral CH41 6EY
Charity Registration Number	1120635

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2024 were:

Stuart Appleby – Chairman
Liz Appleby
Billy Norman
Marcus Dalton
Beryl Bratt (Bookkeeper)
Mike Parkinson

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The board of trustees held regular well attended meetings during the year.

Chairman's Thanks - I would like to pass my thanks to the other Trustees for their help and attendance at meetings throughout the year to enable us to meet the objectives of the Charity.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2024

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 June 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2024

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 1 November 2024

A handwritten signature in black ink, appearing to read 'Stuart Appleby', with a horizontal line drawn underneath it.

Stuart Appleby
Chairman of the Trustees

The Link With Emmanuel Christian Fellowship Ltd
Independent Examiner's Report to the Trustees of the Charity
Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2024

I report on the financial statement of the charitable company on page 8 to 17 for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

1. a. To keep accounting records in accordance with section 386 of the Companies Act 2006; and
b. To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP



The date upon which my opinion is expressed is 1 November 2024

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
	Notes				
Income					
Donations and legacies	3	43,112	-	43,112	43,414
Income from charitable activities	4	6,013	2,775	8,788	3,088
Investment income	5	191	-	191	3
Total Income		49,316	2,775	52,091	46,505
Expenditure					
Expenditure on charitable activities	5	40,869	3,390	44,259	49,040
Governance costs		1,300	-	1,300	1,200
Total expenditure		42,169	3,390	45,559	50,240
Net income/(expenditure) for the year		7,147	(615)	6,532	(3,735)
Gross transfer between funds		-	-	-	-
Net movement in funds		7,147	(615)	6,532	(3,735)
Reconciliation of funds:					
Total funds brought forward		69,877	810	70,687	74,422
Total funds carried forward		77,024	195	77,219	70,687

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities for the year ended March 2024
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	3	43,414	-	43,414
Income from charitable activities	4	688	2,400	3,088
Interest income	5	<u>3</u>	<u>-</u>	<u>3</u>
Total income		<u>44,105</u>	<u>2,400</u>	<u>46,505</u>
Expenditure				
Expenditure on charitable activities	6	47,040	2,000	49,040
Governance costs		<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditure		<u>48,240</u>	<u>2,000</u>	<u>50,240</u>
Net expenditure for the year		(4,135)	400	(3,735)
Gross transfer between funds		-	-	-
Net movement in funds		<u>(4,135)</u>	<u>400</u>	<u>(3,735)</u>
Reconciliation of funds:				
Total funds brought forward		<u>74,012</u>	<u>410</u>	<u>74,422</u>
Total funds carried forward		<u>69,877</u>	<u>810</u>	<u>70,687</u>

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2024
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2024

	2024	2023
	£	£
Turnover	51,900	46,502
Direct costs of turnover	<u>44,259</u>	<u>49,040</u>
Gross surplus	<u>7,641</u>	<u>(2,538)</u>
Governance costs	<u>1,300</u>	<u>1,200</u>
Operating surplus	<u>6,341</u>	<u>(3,738)</u>
Interest receivable	<u>191</u>	<u>3</u>
Surplus/deficit on ordinary activities before tax	<u>6,532</u>	<u>(3,735)</u>
Retained surplus/deficit for the financial year	<u>6,532</u>	<u>(3,735)</u>

All activities derive from continuing operations

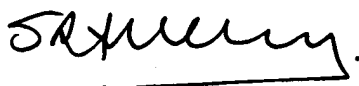
The notes on pages 12 to 17 form integral part of these accounts.

The Link With Emmanuel Christian Fellowship Ltd
Company Number 06297353
Balance Sheet
As at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	11		<u>35,976</u>		<u>39,829</u>
Total fixed assets			35,976		39,829
Current Assets					
Debtors	12	6,829		5,493	
Cash at the bank and in hand		<u>35,229</u>		<u>26,590</u>	
Total current assets		42,058		32,083	
Creditors: -					
Amount due within one year	13	<u>(815)</u>		<u>(1,225)</u>	
Net current assets			<u>41,243</u>		<u>30,828</u>
Net assets			<u>77,219</u>		<u>70,687</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15		77,024		69,877
Restricted revenue funds					
Restricted revenue accumulated funds	15		<u>195</u>		<u>810</u>
Total charity funds			<u>77,219</u>		<u>70,687</u>

The directors are satisfied that the year ended on 31 March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Stuart Appleby – Chair and Trustee
Approved by the board of Trustees on 1 November 2024

The notes on page 12 to 17 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

h) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

3 Income from donations and legacies

	2024	2023
	£	£
Donations		
Gifts	35,799	37,680
Taxation recoverable	6,828	5,284
Donated services	485	450
	<u>43,112</u>	<u>43,414</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2024	2023
	£	£
Grants - general	3,942	688
Grants - restricted	4,846	2,400
	<u>8,788</u>	<u>3,088</u>

5 Investment income

All of the charity's investment income £191 (2023 of £3) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Resources	13,075	12,138
Postage & stationery	1,402	1,375
Travel	1,191	2,185
Telephone	412	368
Repairs and renovation	2,935	6,610
Grants given	7,594	8,098
Light and heat	5,493	2,975
Office and administration	3,198	3,559
Depreciation	6,660	9,505
Insurance	2,040	1,804
Professional fees	259	423
Total	<u>44,259</u>	<u>49,040</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	1,300	1,300	Governance
Total	-	<u>1,300</u>	<u>1,300</u>	

7 Net income/(expenditure) for the year

	2024	2023
	£	£
Net income (expenditure) for the year	6,532	(3,735)
After charging:		
Depreciation	6,660	9,505
Independent examiner's fees	<u>1,300</u>	<u>1,200</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees, the company secretary and the pastor.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

11 Tangible fixed assets

	Freehold Land and Buildings	Plant and machinery	Total
	£	£	£
Cost:			
As at 1 April 2023	33,421	100,905	134,226
Additions	-	2,807	2,807
As at 31 March 2024	<u>33,421</u>	<u>103,712</u>	<u>137,133</u>
Depreciation:			
As at 1 April 2023	10,901	83,596	94,497
Charge for the year	1,337	5,323	6,660
As at 31 March 2024	<u>12,238</u>	<u>88,919</u>	<u>101,157</u>
Net book value			
As at 1 April 2023	<u>22,520</u>	<u>17,309</u>	<u>39,829</u>
As at 31 March 2024	<u>21,183</u>	<u>14,794</u>	<u>35,976</u>

12 Debtors

	2024	2023
	£	£
Other debtors	<u>6,829</u>	<u>5,493</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	<u>815</u>	<u>750</u>

14 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2023	Income	Expenditure	Transfers	Funds 31 March 2024
	£	£	£	£	£
General fund	<u>69,877</u>	<u>49,316</u>	<u>(42,169)</u>	<u>-</u>	<u>77,024</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2024

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2022 £	Income £	Expenditure £	Transfer £	Funds 31 March 2023 £
General fund	<u>74,012</u>	<u>44,105</u>	<u>(48,240)</u>	<u>-</u>	<u>69,877</u>

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted funds

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers £	Funds 31 March 2024 £
Crisis fund	<u>810</u>	<u>2,775</u>	<u>(3,390)</u>	<u>-</u>	<u>195</u>

16 Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	35,976	-	-	35,976
Cash at bank and in hand	35,034	-	195	35,229
Other net current assets/(liabilities)	<u>6,014</u>	<u>-</u>	<u>-</u>	<u>6,014</u>
Total	<u>77,024</u>	<u>-</u>	<u>195</u>	<u>77,219</u>

Analysis of net assets between funds – previous year

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	39,829	-	-	39,829
Cash at bank and in hand	25,580	200	810	26,590
Other net current assets/(liabilities)	<u>4,268</u>	<u>-</u>	<u>-</u>	<u>4,268</u>
Total	<u>69,677</u>	<u>200</u>	<u>810</u>	<u>70,687</u>

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1120635

Accounts



Registered Company Number: 06297353

Registered Charity Number: 1120635

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023



elpizoaccountancy.co.uk

The Link With Emmanuel Christian Fellowship Ltd
Reports and accounts

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The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The charity objects and principle activities are:

To advance Christian faith in accordance with the Statement of Beliefs... in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardships and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these objectives can be found in the Memorandum of Association upon request.

Achievements and performances

During this last year, we continued to worship in the church building in Claughton Road, Birkenhead.

We have been able to continue to support the ministries and missions listed further below in this report and also maintain part time ministry, although it should be noted the current Pastor ministers on a self-employed basis. The fellowship numbers have grown steadily during the year and tithes and offerings have risen accordingly. Tithes and offering were primarily made through bank transfers and standing orders although cash offerings continued to be received during worship.

The weekly prayer meeting continued during the year and Sunday school for young Children continued during the Worship Services in the church building. The youth work interrupted during the year the previous year by Covid, resumed during the year.

Other mid-week activities included Bible Study, An Alpha Course, Craft Club, Parents and Toddlers Group and Messy Church and Coffee Morning.

We carried on with our primary aim of continuing to serve God and to seek His will for our church and community in the future.

Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- * Charles Thompson Mission (www.charlesthompsonsmmission.org.uk<<https://www.charlesthompsonsmmission.org.uk>
- * Dignity Zambia (www.dignityonline.org.uk<<https://www.dignityonline.org.uk>
- * John Lawson (www.escapeministries.org<<https://www.escapeministries.org>

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2023

- * Because Jesus Lives Ministries (www.becausejesuslivesm.wixsite.com/bjlm<<https://www.becausejesuslivesm.wixsite.com/bjlm>
- * Tanzanian Christian Farm Development Trust (www.tcfdt.org<<https://www.tcfdt.org>

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of £3,735 (2022: £419). The total reserve at the year-end stands at £70,687 (2022: £74,421). Free unrestricted liquid reserves amounted to £24,355 (2022: £28,816).

Reference and administrative details

Date of incorporation	29 June 2007
Company Registration Number	06297353
The Registered Office is	128 Cloughton Road, Birkenhead, Wirral CH41 6EY
Charity Registration Number	1120635

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2022 were:

Stuart Appleby – Chairman
Liz Appleby
Billy Norman
Marcus Dalton
Beryl Bratt (Bookkeeper)
Mike Parkinson

Non-Trustees in Office

-Geoff Green – Secretary (resigned 15th July 2022)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The board of trustees held regular well attended meetings during the year.

Chairman's Thanks

I would like to pass my thanks to the other Trustees for their help and attendance at meetings throughout the year to enable us to meet the objectives of the Charity.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2023

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 June 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2023

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 14 November 2023

Stuart Appleby
Chairman of the Trustees

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 8 to 19 for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

1. a. To keep accounting records in accordance with section 386 of the Companies Act 2006; and
b. To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is 14 November 2023

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
	Notes				
Income					
Donations and legacies	3	43,414	-	43,414	48,434
Income from charitable activities	4	688	2,400	3,088	9,452
Interest		3	-	3	-
Total Income		44,105	2,400	46,505	57,886
Expenditure					
Expenditure on charitable activities	5	47,040	2,000	49,040	57,105
Governance costs		1,200	-	1,200	1,200
Total expenditure		48,240	2,000	50,240	58,305
Net income/(expenditure) for the year		(4,135)	400	(3,735)	(419)
Gross transfer between funds		-	-	-	-
Net movement in funds		(4,135)	400	(3,735)	(419)
Reconciliation of funds:					
Total funds brought forward		74,012	410	74,422	74,841
Total funds carried forward		69,877	810	70,687	74,422

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities for the year ended March 2023
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
	Notes			
Income				
Donations and legacies	3	48,434	-	48,434
Income from charitable activities	4	<u>9,452</u>	<u>-</u>	<u>9,452</u>
Total Income		<u>57,886</u>	<u>-</u>	<u>57,886</u>
Expenditure				
Expenditure on charitable activities	5	54,105	3,000	57,105
Governance costs		<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditure		<u>55,305</u>	<u>3,000</u>	<u>58,305</u>
Net expenditure for the year		2,581	(3,000)	(419)
Gross transfer between funds		-	-	-
Net movement in funds		2,581	(3,000)	(419)
Reconciliation of funds:				
Total funds brought forward		<u>71,431</u>	<u>3,410</u>	<u>74,841</u>
Total funds carried forward		<u>74,012</u>	<u>410</u>	<u>74,422</u>

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd

Statement of Financial Activities

For the year ended March 2023

Income and Expenditure Account as required by the Companies Act for the year ended 31 March 2023

	2023	2022
	£	£
Turnover	46,502	57,886
Direct costs of turnover	<u>49,040</u>	<u>57,105</u>
Gross surplus	<u>(2,538)</u>	<u>781</u>
Governance costs	<u>1,200</u>	<u>1,200</u>
Operating surplus	<u>(3,738)</u>	<u>(419)</u>
Interest receivable	<u>3</u>	<u>-</u>
Surplus/deficit on ordinary activities before tax	<u>(3,735)</u>	<u>(419)</u>
Retained surplus/deficit for the financial year	<u>(3,735)</u>	<u>(419)</u>

All activities derive from continuing operations

The notes on pages 12 to 19 form integral part of these accounts.

The Link With Emmanuel Christian Fellowship Ltd
Company Number 06297353
Balance Sheet
As at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	11		<u>39,829</u>		<u>39,494</u>
Total fixed assets			<u>39,829</u>		<u>39,494</u>
Current Assets					
Debtors	12	5,493		5,702	
Cash at the bank and in hand		<u>26,590</u>		<u>29,976</u>	
Total current assets		<u>32,083</u>		<u>35,678</u>	
Creditors: -					
Amount due within one year	13	<u>(1,225)</u>		<u>(750)</u>	
Net current assets			<u>30,858</u>		<u>34,928</u>
Net assets			<u>70,687</u>		<u>74,422</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15	69,677		73,360	
Designated funds	15	<u>200</u>		<u>652</u>	
		69,877			74,012
Restricted revenue funds					
Restricted revenue accumulated funds	15		<u>810</u>		<u>410</u>
Total charity funds			<u>70,687</u>		<u>74,422</u>

The directors are satisfied that the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Stuart Appleby – Chair and Trustee
Approved by the board of Trustees on 14 November 2023
The notes on page 12 to 19 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

3 Income from donations and legacies

	2023	2022
	£	£
Donations		
Gifts	37,680	42,279
Taxation recoverable	5,284	5,705
Donated services	450	450
	<u>43,414</u>	<u>48,434</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2023	2022
	£	£
Grants - general	688	9,340
Grants - restricted	<u>2,400</u>	<u>112</u>
	<u>3,088</u>	<u>9,452</u>

5 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Resources	12,138	4,480
Postage & stationery	1,375	1,516
Travel	2,185	1,412
Telephone	368	354
Repairs and renovation	6,610	1,652
Grants given	8,098	11,412
Light and heat	2,975	5,043
Equipment hires	-	393
Office and administration	3,559	345
Depreciation	9,505	5,135
Insurance	1,804	1,671
Professional fees	423	1,736
Salaries	-	21,956
Total	<u>49,040</u>	<u>57,105</u>

6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	1,200	1,200	Governance
Total	-	1,200	1,200	

7 Net income/(expenditure) for the year

	2023	2022
	£	£
Net income (expenditure) for the year	(3,735)	(419)
After charging:		
Depreciation	9,505	5,135
Independent examiner's fees	<u>1,200</u>	<u>1,200</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023	2022
	£	£
Salaries and wages	<u>-</u>	<u>21,956</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees, the company secretary and the pastor.

9 Staff Numbers

The average monthly head count was 1 staff (2022: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023	2022
	Number	Number
Charitable activities	<u>-</u>	<u>1</u>

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

11 Tangible fixed assets

	Freehold Land and Buildings	Plant and machinery	Total
	£	£	£
Cost:			
As at 1 April 2022	33,421	91,065	124,486
Additions	-	9,840	9,840
As at 31 March 2023	<u>33,421</u>	<u>100,905</u>	<u>134,326</u>
Depreciation:			
As at 1 April 2022	9,564	75,428	84,992
Charge for the year	<u>1,337</u>	<u>8,168</u>	<u>9,505</u>
As at 31 March 2023	<u>10,901</u>	<u>83,596</u>	<u>94,497</u>
Net book value			
As at 1 April 2022	<u>23,857</u>	<u>15,637</u>	<u>39,494</u>
As at 31 March 2023	<u>22,520</u>	<u>17,309</u>	<u>39,829</u>

12 Debtors

	2023	2022
	£	£
Other debtors	<u>5,493</u>	<u>5,702</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	<u>1,225</u>	<u>750</u>

14 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

15 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
General fund	73,360	43,775	(47,458)	-	69,677
Designated Missionary Fund	652	330	(782)	-	200
	74,012	44,105	(48,240)	-	69,877

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2021 £	Income £	Expenditure £	Transfer £	Funds 31 March 2022 £
General fund	70,891	57,774	(55,305)	-	73,360
Designated Missionary Fund	540	112	--	-	652
	71,431	57,886	(55,305)	-	74,012

Name of unrestricted Fund	Description, nature and purposes of the fund
--------------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
Missionary fund	Funds allocated by trustees for support of missionaries or missionary activity

Analysis of movements in restricted funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
Crisis fund	410	2,400	(2,000)	-	810

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2023

16 Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	39,829	-	-	39,829
Cash at bank and in hand	25,780	-	810	26,590
Other net current assets/(liabilities)	4,268	-	-	4,268
Total	<u>69,877</u>	<u>-</u>	<u>810</u>	<u>70,687</u>

Analysis of net assets between funds – previous year

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	39,494	-	-	39,494
Cash at bank and in hand	29,566	-	410	29,976
Other net current assets/(liabilities)	4,952	-	-	4,952
Total	<u>74,012</u>	<u>-</u>	<u>410</u>	<u>74,422</u>

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1120635

Accounts



Registered Company Number: 06297353

Registered Charity Number: 1120635

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022



elpizoaccountancy.co.uk

The Link With Emmanuel Christian Fellowship Ltd
Reports and accounts

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The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The charity objects and principle activities are:

To advance Christian faith in accordance with the Statement of Beliefs, in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardships and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these objectives can be found in the Memorandum of Association upon request.

Achievements and performances

During this last year, we continued to worship via online services and following the relaxation of the Covid rules in the church building in Claughton Road, Birkenhead.

During this period tithes and offerings were primarily made through bank transfers and standing orders although cash offerings recommenced on the resumption of worship in the church building. We were able to re-carpet the main church and also purchased new seating.

We have been able to continue to support the ministries and missions listed further below in this report and also maintain full time ministry until December 2021 when the Pastor resigned. Following his resignation, a number of worshipers left the Fellowship. The result of which meant a significant reduction in the amount of tithes and offering received by the church. An interim Pastor was appointed in January 2022.

The weekly prayer meeting was able to resume during the year and a Sunday school for young Children was provided when the Worship Services resumed in the church building.

The youth work interrupted during the year by Covid, was suspended in December 2021 although it is expected to resume in the future.

The church no longer provides facilities for Wirral Foodbank after October 2021 following their move to alternative premises.

We carried on with our primary aim of continuing to serve God and to seek His will for our church and community in the future.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2022

Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- * Teen Challenge UK (www.teenchallenge.co.uk)
- * Open Doors (www.opendoorsuk.org)
- * Operation Mobilisation (www.uk.om.org)
- * Metro Ministries (www.metroministries.org<<https://www.metroministries.org>
- * Charles Thompson Mission (www.charlesthompsonsmmission.org.uk<<https://www.charlesthompsonsmmission.org.uk>
- * Dignity Zambia (www.dignityonline.org.uk<<https://www.dignityonline.org.uk>
- * John Lawson (www.escapeministries.org<<https://www.escapeministries.org>
- * Missionary Ventures (www.mvgb.org.uk<<https://www.mvgb.org.uk>
- * Because Jesus Lives Ministries (www.becausejesuslivesm.wixsite.com/bjlm<<https://www.becausejesuslivesm.wixsite.com/bjlm>
- * Tanzanian Christian Farm Development Trust (www.tcfdt.org<<https://www.tcfdt.org>

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of £419 (2021: £12,713). The total reserve at the year-end stands at £74,421 (2021 £74,841). Free unrestricted liquid reserves amounted to £28,163 (2021: £35,200).

Reference and administrative details

Date of incorporation	29 June 2007
Company Registration Number	06297353
The Registered Office is	128 Cloughton Road, Birkenhead, Wirral CH41 6EY
Charity Registration Number	1120635

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2022 were:

Stuart Appleby – Chairman	Marcus Dalton –Trustee Link to Church Leadership		
Liz Appleby	Mike Parkinson	Billy Norman	Beryl Bratt (Bookkeeper)
Kenneth Leah	(resigned 1 August 2021)		

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2022

The board of trustees were unable to hold regular meetings across the year, but as and when necessary, meetings were held online via Zoom. Minutes from these meetings can be provided on application.

Chairman's Thanks

I would like to pass my thanks to the other Trustees for their help and attendance at on-line meetings throughout the year to enable us to meet the objectives of the Charity.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 June 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 8 December 2022

Stuart Appleby
Chairman of the Trustees

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2022

I report on the financial statement of the charitable company on page 8 to 19 for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

1. a. To keep accounting records in accordance with section 386 of the Companies Act 2006; and
b. To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is 8 December 2022

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Donations and legacies	3	48,434	-	48,434	70,062
Income from charitable activities	4	9,340	112	9,452	8,232
Total Income		57,774	112	57,886	78,294
Expenditure					
Expenditure on charitable activities	5	54,105	3,000	57,105	89,807
Governance costs		1,200	-	1,200	1,200
Total expenditure		55,305	3,000	58,305	91,007
Net income/(expenditure) for the year		2,469	(2,888)	(419)	(12,713)
Gross transfer between funds		369	(369)	-	-
Net movement in funds		2,838	(3,257)	(419)	(12,713)
Reconciliation of funds:					
Total funds brought forward		70,522	4,319	74,841	87,554
Total funds carried forward		73,360	1,062	74,422	74,841

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities for the year ended March 2022
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	Notes			
Income				
Donations and legacies	3	70,062	-	70,062
Income from charitable activities	4	<u>5,532</u>	<u>2,700</u>	<u>8,232</u>
Total Income		<u>75,594</u>	<u>2,700</u>	<u>78,294</u>
Expenditure				
Expenditure on charitable activities	5	86,597	3,210	89,807
Governance costs		<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditure		<u>87,797</u>	<u>3,210</u>	<u>91,007</u>
Net expenditure for the year		(12,203)	(510)	(12,713)
Gross transfer between funds		<u>(68)</u>	<u>68</u>	<u>-</u>
Net movement in funds		(12,271)	(442)	(12,713)
Reconciliation of funds:				
Total funds brought forward		<u>82,793</u>	<u>4,761</u>	<u>87,554</u>
Total funds carried forward		<u>70,522</u>	<u>4,319</u>	<u>74,841</u>

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd

Statement of Financial Activities

For the year ended March 2022

Income and Expenditure Account as required by the Companies Act for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	57,886	78,294
Direct costs of turnover	<u>57,105</u>	<u>89,807</u>
Gross surplus	<u>781</u>	<u>(11,513)</u>
Governance costs	<u>1,200</u>	<u>1,200</u>
Operating surplus	<u>(419)</u>	<u>(12,713)</u>
Interest receivable	<u>-</u>	<u>-</u>
Surplus/deficit on ordinary activities before tax	<u>(419)</u>	<u>(12,713)</u>
Retained surplus/deficit for the financial year	<u>(419)</u>	<u>(12,713)</u>

All activities derive from continuing operations

The notes on pages 12 to 19 form integral part of these accounts.

The Link With Emmanuel Christian Fellowship Ltd
Company Number 06297353
Balance Sheet
As at 31 March 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	11		<u>39,494</u>		<u>25,537</u>
Total fixed assets			<u>39,494</u>		<u>25,537</u>
Current Assets					
Debtors	12	5,702		9,785	
Cash at the bank and in hand		<u>29,976</u>		<u>41,370</u>	
Total current assets		<u>35,678</u>		<u>51,155</u>	
Creditors: -					
Amount due within one year	13	<u>(750)</u>		<u>(1,851)</u>	
Net current assets			<u>34,928</u>		<u>49,304</u>
Net assets			<u>74,422</u>		<u>74,841</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15		73,360		70,522
Restricted revenue funds					
Restricted revenue accumulated funds	15		<u>1,062</u>		<u>4,319</u>
Total charity funds			<u>74,422</u>		<u>74,841</u>

The directors are satisfied that the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Stuart Appleby – Chair and Trustee
Approved by the board of Trustees on 8 December 2022

The notes on page 12 to 19 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

3 Income from donations and legacies

	2022	2021
	£	£
Donations		
Gifts	42,279	59,827
Taxation recoverable	5,705	9,785
Donated services	450	450
	<u>48,434</u>	<u>70,062</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2022	2021
	£	£
Grants - general	9,340	5,300
Grants - restricted	112	2,700
Other	-	232
	<u>9,452</u>	<u>8,232</u>

5 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Resources	4,480	4,847
Postage & stationery	1,516	1,364
Travel	1,412	177
Telephone	354	223
Repairs and renovation	1,652	31,171
Grants given	11,412	6,035
Light and heat	5,043	4,098
Equipment hires	393	216
Office and administration	345	695
Depreciation	5,135	15,732
Insurance	1,671	1,670
Professional fees	1,736	521
Salaries	<u>21,956</u>	<u>23,058</u>
Total	<u>57,105</u>	<u>89,807</u>

6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	<u>1,200</u>	<u>1,200</u>	Governance
Total	-	<u>1,200</u>	<u>1,200</u>	

7 Net income/(expenditure) for the year

	2022	2021
	£	£
Net income (expenditure) for the year	(419)	(12,713)
After charging:		
Depreciation	5,135	15,732
Independent examiner's fees	<u>1,200</u>	<u>1,200</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022	2021
	£	£
Salaries and wages	<u>21,956</u>	<u>23,058</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees, the company secretary and the pastor.

9 Staff Numbers

The average monthly head count was 1 staff (2021: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

11 Tangible fixed assets

	Freehold Land and Buildings	Plant and machinery	Total
	£	£	£
Cost:			
As at 1 April 2021	33,421	71,973	105,294
Additions	-	19,602	19,602
Disposal	-	(510)	(510)
	<u>33,421</u>	<u>91,065</u>	<u>124,486</u>
Depreciation:			
As at 1 April 2021	8,227	71,630	79,857
Charge for the year	1,337	4,308	5,645
Depre. On disposal	-	(510)	(510)
	<u>9,564</u>	<u>75,428</u>	<u>84,992</u>
As at 31 March 2022	<u>9,564</u>	<u>75,428</u>	<u>84,992</u>
Net book value			
As at 1 April 2021	<u>25,194</u>	<u>343</u>	<u>25,537</u>
As at 31 March 2022	<u>23,857</u>	<u>15,637</u>	<u>39,494</u>

12 Debtors

	2022	2021
	£	£
Other debtors	<u>5,702</u>	<u>9,785</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	<u>750</u>	<u>1,851</u>

14 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

15 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Funds 31 March 2022 £
General fund	<u>70,522</u>	<u>57,774</u>	<u>(55,305)</u>	<u>369</u>	<u>73,360</u>

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2020 £	Income £	Expenditure £	Transfer £	Funds 31 March 2021 £
General fund	<u>82,793</u>	<u>75,594</u>	<u>(87,797)</u>	<u>(68)</u>	<u>70,522</u>

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Funds 31 March 2022 £
Crisis fund	<u>4,319</u>	<u>112</u>	<u>(3,000)</u>	<u>369</u>	<u>1,062</u>

16 Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	39,494	-	-	39,494
Cash at bank and in hand	28,914	-	1,062	29,976
Other net current assets/(liabilities)	<u>4,952</u>	<u>-</u>	<u>-</u>	<u>4,952</u>
Total	<u>73,360</u>	<u>-</u>	<u>1,062</u>	<u>74,842</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2022

Analysis of net assets between funds – previous year

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	25,537	-	-	25,537
Cash at bank and in hand	37,051	-	4,319	41,370
Other net current assets/(liabilities)	<u>7,934</u>	-	-	<u>7,934</u>
Total	<u>70,522</u>	-	<u>4,319</u>	<u>74,841</u>

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1120635

Accounts



Registered Company Number: 06297353

Registered Charity Number: 1120635

THE LINK WITH EMMANUEL CHRISTIAN FELLOWSHIP LTD
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021



elpizoaccountancy.co.uk

The Link With Emmanuel Christian Fellowship Ltd
Reports and accounts

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The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2021

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The charity objects and principle activities are:

To advance Christian faith in accordance with the Statement of Beliefs, in Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

To relieve sickness and financial hardships and to promote and preserve good health by the provision of funds, goods and services of any kind, including through the provision of counselling and support in such parts of Merseyside and in other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Further details on how we further these objectives can be found in the Memorandum of Association upon request.

Achievements and performances

During this year, we have continued to worship via online services and at times in the Church Building in Claughton Road, Birkenhead with socially distanced congregations. This was necessary due to the Covid Pandemic.

During this period tithes and offerings have been primarily made through Bank transfers and standing orders and this has enabled us to continue to support the Ministries and Missions listed further below in this report and also maintain full time ministry. The Financial situation of the Church was such that we were able to arrange for the erection of an extension at the side of the main Church building to provide additional storage facilities. Planning permission was not required for this work to be undertaken. All Mid-week activities were suspended due to Covid with the exception of the weekly prayer meeting which continued online via Zoom.

The Church expanded the provision of facilities for Wirral Foodbank to operate a food distribution outlet to five days per week.

We carried on with our primary aim of continuing to serve God and to seek His will for our Church and community in the future.

Activities

The Link with Emmanuel Christian Fellowship provided both practical and financial help to the following organisations:

- * Teen Challenge UK (www.teenchallenge.co.uk)
- * Open Doors (www.opendoorsuk.org)

The report of the Trustees for the year ended 31 March 2021

- * Operation Mobilisation (www.uk.om.org)
- * Metro Ministries (www.metroministries.org<<https://www.metroministries.org>
- * Charles Thompson Mission (www.charlesthompsonsmisson.org.uk<<https://www.charlesthompsonsmisson.org.uk>
- * Dignity Zambia (www.dignityonline.org.uk<<https://www.dignityonline.org.uk>
- * John Lawson (www.escapeministries.org<<https://www.escapeministries.org>
- * Missionary Ventures (www.mvgb.org.uk<<https://www.mvgb.org.uk>
- * Because Jesus Lives Ministries (www.becausejesuslivesm.wixsite.com/bjlm<<https://www.becausejesuslivesm.wixsite.com/bjlm>
- * Tanzanian Christian Farm Development Trust (www.tcfdt.org<<https://www.tcfdt.org>

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing (2020: incoming) resources for the year of £12,713 (2020: £923). The total reserve at the year-end stands at £74,841 (2020 £87,554). Free unrestricted liquid reserves amounted to £35,200 (2020: £32,228).

Reference and administrative details

Date of incorporation	29 June 2007
Company Registration Number	06297353
The Registered Office is	60 Prenton Road East, Tranmere, Wirral CH42 7LQ
Charity Registration Number	1120635

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2021 were:

Stuart Appleby – Chairman	Marcus Dalton –Trustee Link to Church Leadership		
Liz Appleby	Mike Parkinson	Billy Norman	Beryl Bratt (Bookkeeper)

Kenneth Leah resigned 1 August 2021

Other offices within the charity working under the direction of the trustees were:
Geoff Green – Secretary

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2021

The board of trustees were unable to hold regular meetings across the year, but as and when necessary, meetings were held online via Zoom. Minutes from these meetings can be provided on application.

Chairman's Thanks

I would like to pass my thanks to the other Trustees for their help and attendance at on-line meetings throughout the year to enable us to meet the objectives of the Charity.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 June 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to

The Link With Emmanuel Christian Fellowship Ltd
The report of the Trustees for the year ended 31 March 2021

ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 29 November 2021

Stuart Appleby
Chairman of the Trustees

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2021

I report on the financial statement of the charitable company on page 8 to 19 for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

Examine accounts under the section 145 of the Charities Act;

Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and to state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

1. a. To keep accounting records in accordance with section 386 of the Companies Act 2006; and
b. To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is 29 November 2021

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
	Notes				
Income					
Donations and legacies	3	70,062	-	70,062	69,673
Income from charitable activities	4	<u>5,532</u>	<u>2,700</u>	<u>8,232</u>	<u>2,450</u>
Total Income		<u>75,594</u>	<u>2,700</u>	<u>78,294</u>	<u>72,123</u>
Expenditure					
Expenditure on charitable activities	5	86,597	3,210	89,807	70,000
Governance costs		<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
Total expenditure		<u>87,797</u>	<u>3,210</u>	<u>91,007</u>	<u>71,200</u>
Net income/(expenditure) for the year		(12,203)	(510)	(12,713)	923
Gross transfer between funds		<u>(68)</u>	<u>68</u>	<u>-</u>	<u>-</u>
Net movement in funds		(12,271)	(442)	(12,713)	923
Reconciliation of funds:					
Total funds brought forward		<u>82,793</u>	<u>4,761</u>	<u>87,554</u>	<u>86,631</u>
Total funds carried forward		<u>70,522</u>	<u>4,319</u>	<u>74,841</u>	<u>87,554</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2021
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
	Notes				
Income					
Donations and legacies	3	67,173	2,500	69,673	72,596
Income from charitable activities	4	2,450	-	2,450	1,050
Investment Income		-	-	-	26
Total Income		69,623	2,500	72,123	73,672
Expenditure					
Expenditure on charitable activities	5	68,241	1,759	70,000	79,562
Governance costs		1,200	-	1,200	1,200
Total expenditure		69,441	1,759	71,200	80,762
Net income/(expenditure) for the year		182	741	923	(7,090)
Gross transfer between funds		-	-	-	-
Net movement in funds		182	741	923	(7,090)
Reconciliation of funds:					
Total funds brought forward		82,611	4,020	86,631	93,721
Total funds carried forward		82,793	4,761	87,554	86,631

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 19 form an integral part of these accounts

The Link With Emmanuel Christian Fellowship Ltd
Statement of Financial Activities
For the year ended March 2021
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2021

	2021	2020
	£	£
Turnover	78,294	72,123
Direct costs of turnover	<u>89,807</u>	<u>70,000</u>
Gross surplus	<u>(11,513)</u>	<u>2,123</u>
Governance costs	<u>1,200</u>	<u>1,200</u>
Operating surplus	<u>(12,713)</u>	<u>923</u>
Interest receivable	<u>-</u>	<u>-</u>
Surplus/deficit on ordinary activities before tax	<u>(12,713)</u>	<u>923</u>
Retained surplus/deficit for the financial year	<u>(12,713)</u>	<u>923</u>

All activities derive from continuing operations

The notes on pages 12 to 19 form integral part of these accounts.

The Link With Emmanuel Christian Fellowship Ltd
Company Number 06297353
Balance Sheet
As at 31 March 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	11		<u>25,537</u>		<u>41,169</u>
Total fixed assets			25,537		41,169
Current Assets					
Debtors	12	9,785		9,396	
Cash at the bank and in hand		<u>41,370</u>		<u>39,134</u>	
Total current assets		51,155		48,530	
Creditors: -					
Amount due within one year	13	<u>(1,851)</u>		<u>(2,145)</u>	
Net current assets			<u>49,304</u>		<u>46,386</u>
Net assets			<u>74,841</u>		<u>87,554</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	15		70,522		82,793
Restricted revenue funds					
Restricted revenue accumulated funds	15		<u>4,319</u>		<u>4,761</u>
Total charity funds			<u>74,841</u>		<u>87,554</u>

The directors are satisfied that the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Stuart Appleby – Chair and Trustee
Approved by the board of Trustees on 29 November 2021

The notes on page 12 to 19 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2021

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2021

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

3 Income from donations and legacies

	2021	2020
	£	£
Donations		
Gifts	59,827	62,318
Taxation recoverable	9,785	9,354
Donated services	<u>450</u>	<u>450</u>
	<u>70,062</u>	<u>72,596</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2021	2020
	£	£
Grants - general	5,300	2,450
Grants - restricted	2,700	-
Other	<u>232</u>	<u>-</u>
	<u>8,232</u>	<u>2,450</u>

5 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Resources	4,847	4,104
Postage & stationery	1,364	592
Travel	177	3,708
Telephone	223	458
Repairs and renovation	31,171	6,799
Grants gifted	6,035	8,396
Light & heat	4,098	4,412
Equipment hire	216	924
Office & admin	695	1,416
Depreciation	15,732	14,248
Insurance	1,670	1,905
Equipment expensed	-	1,097
Professional fees	521	619
Salaries	<u>23,058</u>	<u>22,417</u>
Total	<u>89,807</u>	<u>70,000</u>

6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	<u>1,200</u>	<u>1,200</u>	Governance
Total	-	<u>1,200</u>	<u>1,200</u>	

7 Net income/(expenditure) for the year

	2021	2020
	£	£
Net income (expenditure) for the year	(12,713)	923
After charging:		
Depreciation	15,732	14,248
Independent examiner's fees	<u>1,200</u>	<u>1,200</u>

Notes to the Accounts for the year ended 31 March 2021

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021	2020
	£	£
Salaries and wages	<u>23,058</u>	<u>22,417</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees, the company secretary and the pastor.

9 Staff Numbers

The average monthly head count was 1 staff (2020: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021	2020
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2021

11 Tangible fixed assets

	Freehold Land and Buildings	Plant and machinery	Total
	£	£	£
Cost:			
As at 1 April 2020	33,421	71,873	105,294
Additions	-	100	100
As at 31 March 2021	<u>33,421</u>	<u>71,973</u>	<u>105,394</u>
Depreciation:			
As at 1 April 2020	6,890	57,235	64,125
Charge for the year	1,337	14,395	15,732
As at 31 March 2021	<u>8,227</u>	<u>71,630</u>	<u>79,857</u>
Net book value			
As at 1 April 2020	<u>25,194</u>	<u>343</u>	<u>25,537</u>
As at 31 March 2020	<u>26,531</u>	<u>14,638</u>	<u>41,169</u>

12 Debtors

	2021 £	2020 £
Other debtors	<u>9,785</u>	<u>9,396</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	<u>1,851</u>	<u>2,145</u>

14 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2021

15 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Funds 31 March 2021 £
General fund	<u>82,793</u>	<u>75,594</u>	<u>(87,797)</u>	<u>(68)</u>	<u>70,522</u>

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2019 £	Income £	Expenditure £	Transfer £	Funds 31 March 2020 £
General fund	<u>82,611</u>	<u>69,623</u>	<u>(69,441)</u>	<u>-</u>	<u>82,793</u>

Name of unrestricted Fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted funds

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Funds 31 March 2021 £
Crisis fund	<u>4,761</u>	<u>2,700</u>	<u>(3,210)</u>	<u>68</u>	<u>4,319</u>

16 Analysis of net assets between funds

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible fixed assets	25,537	-	-	25,537
Cash at bank and in hand	37,051	-	4,319	41,370
Other net current assets/(liabilities)	<u>7,934</u>	<u>-</u>	<u>-</u>	<u>7,934</u>
Total	<u>70,522</u>	<u>-</u>	<u>4,319</u>	<u>74,841</u>

The Link With Emmanuel Christian Fellowship Ltd
Notes to the Accounts for the year ended 31 March 2021

Analysis of net assets between funds – previous year

	General Fund	Designated Fund	Restricted Fund	Total
	£	£	£	£
Tangible fixed assets	41,169	-	-	41,169
Cash at bank and in hand	34,373	-	4,761	39,134
Other net current assets/(liabilities)	<u>7,251</u>	-	-	<u>7,251</u>
Total	<u>82,793</u>	-	<u>4,761</u>	<u>87,554</u>