



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

Contents

	Page
Trustees’ Report	3
Statement of Directors’/Trustees’ Responsibilities	5
Independent Examiner’s Report	7
Statement of Financial Activities	8
Balance Sheet	11
Notes to the accounts	12

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