

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**



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**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](http://www.charlesthompsonsmisson.org.uk)<<https://www.charlesthompsonsmisson.org.uk>
- \* Dignity Zambia ([www.dignityonline.org.uk](http://www.dignityonline.org.uk)<<https://www.dignityonline.org.uk>
- \* John Lawson ([www.escapeministries.org](http://www.escapeministries.org)<<https://www.escapeministries.org>
- \* Because Jesus Lives Ministries ([www.becausejesuslivesm.wixsite.com/bjlm](http://www.becausejesuslivesm.wixsite.com/bjlm)<<https://www.becausejesuslivesm.wixsite.com/bjlm>
- \* Tanzanian Christian Farm Development Trust ([www.tcfdt.org](http://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				
<b>Income</b>					
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
<b>Total Income</b>		<b>49,316</b>	<b>2,775</b>	<b>52,091</b>	<b>46,505</b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	40,869	3,390	44,259	49,040
Governance costs		1,300	-	1,300	1,200
<b>Total expenditure</b>		<b>42,169</b>	<b>3,390</b>	<b>45,559</b>	<b>50,240</b>
<b>Net income/(expenditure) for the year</b>		<b>7,147</b>	<b>(615)</b>	<b>6,532</b>	<b>(3,735)</b>
<b>Gross transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>7,147</b>	<b>(615)</b>	<b>6,532</b>	<b>(3,735)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>69,877</b>	<b>810</b>	<b>70,687</b>	<b>74,422</b>
<b>Total funds carried forward</b>		<b>77,024</b>	<b>195</b>	<b>77,219</b>	<b>70,687</b>

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)**

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

**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**

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

**All activities derive from continuing operations**

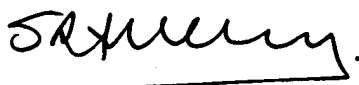
**The notes on pages 12 to 17 form integral part of these accounts.**

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

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

<b>Asset Category</b>	<b>Annual rate</b>
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**

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

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**

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

**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
<b>Total</b>	<b><u>44,259</u></b>	<b><u>49,040</u></b>

**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**

	<b>Freehold Land and Buildings</b>	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>			
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>
<b>Depreciation:</b>			
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>
<b>Net book value</b>			
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**

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

**13 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>Balance 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
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General fund	The 'free reserves' after allowing for all designated funds.
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**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>
<b>Total</b>	<u><b>77,024</b></u>	<u><b>-</b></u>	<u><b>195</b></u>	<u><b>77,219</b></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>
<b>Total</b>	<u><b>69,677</b></u>	<u><b>200</b></u>	<u><b>810</b></u>	<u><b>70,687</b></u>