

HEATON MOOR EVANGELICAL CHURCH

England & Wales · Charity number 1129533

Details

Other names	EMMANUEL COMMUNITY CHURCH STOCKPORT, HMEC
Status	Registered
Legal form	Other
Registered	2009-05-12
Register	View on the Charity Commission register

Contact

Address	55 Green Lane Stockport SK4 3LH
Phone	01614315176
Email	office@emmanuelcc.co.uk
Website	www.emmanuelcc.co.uk

Activities

Objects: THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE WORD OF GOD AS CARRIED ON BY HEATON MOOR EVANGELICAL CHURCH

Activities: Activities for all ages are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through conversations or formal presentations. Activities include: Sunday services, parent & toddler groups, children and youth groups, women's and men's meetings, seniors' meetings, occasional training courses.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£236,868	£257,054	-	-
2023-09-30	£205,978	£237,106	-	-
2022-09-30	£213,804	£202,099	-	-
2021-09-30	£242,803	£242,782	-	-
2020-09-30	£232,743	£192,595	-	-

Trustees

Name	Role	Appointed
David Ingram	Chair	2014-03-27
Andrew Ben Senior		2025-03-12
Christopher Michael Johnson		2021-12-09
Dr JAKOB ALBERT VAN DEN BERG		2015-11-26
John Watkins		2022-12-08
PHILIP SLACK		2017-07-03
Rev Adam Rhys Bradley		2023-10-01
SIMON FORMAN		2018-12-06

HEATON MOOR EVANGELICAL CHURCH

England & Wales - Charity number 1129533

Accounts

Charity Number: 1129533

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Annual Report and Unaudited Financial Statements

for the financial year ended 30 September 2024

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

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Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Mr A Bradley (Elder & Lead Pastor) (Appointed 1 October 2023)
Mr S Cook (Elder)
Mr A Cooper (Elder)
Mr S Forman (Managing Deacon & Administrator)
Mr D Ingram (Managing Deacon & Chair of Trustees)
Mr C Johnson (Elder & Associate Pastor/Evangelist)
Mr A B Senior (Elder) (Appointed 12 March 2025)
Mr P Slack (Elder)
Dr J A Van den Berg (Managing Deacon & Treasurer)
Mr J Watkins (Elder)

Charity Number in England and Wales

1129533

Principal Address

55 Green Lane
Heaton Moor
Stockport
SK4 3LH

Independent Examiner

Steven Nixon BSc (Hons) FCCA
Langers
Chartered Certified Accountants and Registered
Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Principal Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Barclays Bank
1 Churchill Place
London
E14 5HP

Solicitors

Edward Connor Solicitors
10 The Point
Market Harborough
LE16 7QU

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

TRUSTEES' REPORT

for the financial year ended 30 September 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 September 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Word of God as carried on by Heaton Moor Evangelical Church.

The trustees have also reviewed the Charity Commission guidelines on public benefit and have met throughout the year to consider the additional policies and activities of the church. The trustees believe that these benefit the public by providing opportunities to meet as a community, to serve one another and to provide service to or otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

Strategy

Proclamation of the gospel in word and action is a key emphasis in the activities of HMEC. Our Sunday services are for worship, teaching and prayer and are beneficial in helping the church community to live out their faith in their daily living. All are welcome to our Sunday services.

Activities for all ages, from babies to those in later stages of life, are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through individual conversations or more formal presentations. Normal activities include the following

- Sunday Morning services, including crèche and children's and youth groups
- Oasis - a weekly meeting for over 55's
- 2 Parent & Toddler Groups – weekly sessions for young families
- Dads and Kids – a monthly session for dads and kids
- Parent & New Baby Group - a weekly session
- Parenting Skills courses
- Children and youth groups - weekly clubs
- Growth Groups meeting weekly for Bible study, prayer and mutual encouragement
- Groups for men and women
- A monthly church family prayer meeting
- 321 evangelistic courses for any who express an interest in investigating the Christian faith
- Community Fundays
- Holiday Bible Club for Primary School children
- Grow, a year-long leadership development programme
- Coffee & Prayer - pastoral sessions with people in need of additional pastoral care.
- Training and equipping for those who preach

HMEC makes grants or donations to individuals and organisations who are seeking to promote the Christian faith by word and in action, both in the UK and Internationally. Recommendations are made to the trustees by a small group of church members known as the Global Vision Group.

HMEC relies on teams of volunteers to work with members of staff in delivering its programme of activities and events.

Roles undertaken by volunteers include

- Playing music to support worship
- Overseeing audio/visual presentation
- Providing catering
- Befriending adults and families
- Pastoral Care

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

TRUSTEES' REPORT

for the financial year ended 30 September 2024

- Delivering Bible teaching to small groups of children, youth and adults
- Organisation of social events
- Carrying out building maintenance

Structure, Governance and Management

Structure

The charity is constituted as an unincorporated charity, established by Trust Deed dated 29 February 1972, as amended 10 May 2010 and 5 December 2016. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Governance

Regular meetings of the trustees ensure that there is agreement over direction and expenditure. The trustees are appointed to serve the members of the church and some decisions (as set out in the Rules within the Trust Deed) can only be taken following a vote of the membership.

The trustees have delegated first line operational responsibility for issues such as the protection of children and vulnerable adults to small groups or individuals.

Any newly appointed trustees are given the latest trustees annual reports and financial statements of the charity, the Trust Deed and notes on the duties and responsibilities of trustees.

The Charity employs a Pastor, a Community Evangelist, a part-time Families worker, a part-time Administrator and two cleaners.

HMEC (ECC) is affiliated to the FIEC and is a member of the Northwest Gospel Partnership.

The methods used to recruit and appoint new charity trustees

At a formally convened church members' meeting, the members of HMEC elect Elders and Deacons. The Elders and three Deacons are collectively named as Church Officers and they hold the position of Managing Trustee. The Federation of Independent Evangelical Churches (FIEC) act as legal advisers and FIEC Ltd is the Holding Trustee, holding property title deeds and other legal contracts in trust for HMEC. The Holding Trustee has no other powers regarding the governance and management of the charity. Throughout this document when reference is made to trustees, that is taken to mean the Managing Trustees.

Review of Activities, Achievements and Performance

For all of the period under review, the church has sought to fulfil its objectives. Our Sunday morning gatherings are centred on the Word of God. Our preaching tries to be faithful to the passage, pointing people to Jesus and applying the Scriptures in relevant ways. We enjoy singing praises, praying to our Almighty God and sharing communion with one another.

The majority of the teaching on Sundays was delivered by the Lead Pastor and Associate Pastor, with a number of members of the congregation supplementing the programme. The trustees are particularly grateful to all the people who have contributed to this work. The facilities at Houldsworth Mill have allowed for the children and young people to engage in appropriate, age-related activities during every service.

Our midweek groups largely take place at our Heaton Moor site. The midweek clubs for children and teenagers, i.e. Mini's (Reception and Yrs.1-2), Rise (Yrs. 3-6) and Shine (Yrs. 7-13) are attended by children and young people from the church and the community. They usually meet each week during school term times. In addition to weekly activities, we have run a Children's Holiday Club during the Summer Holidays at the Reddish base.

The church has been able to continue its popular weekly Parent and Toddler Groups, and a Parent and Baby Group under the leadership of our Family worker and her team of committed volunteers. A new parent Toddler group that had started at the Reddish site continues to do well and provides support and an activity for members of our community. Out of these groups there continues to be an appetite for special events such as Parenting Skills Courses and Bible studies and a separate group for Dad's and Toddlers once a month on a Saturday morning.

We have still sought to provide pastoral and practical care where possible. Help such as providing groceries, hot meals, housing, clothes and more for less fortunate members of our community, has been a pleasure to be able to address. We are in the process of seeing how we can further expand our social justice ministry by seeking links with various charities and by looking to take on a volunteer to head this activity up.

The church's weekly Oasis group for those over 55 years of age is a great time of Bible Study, exercise classes, lunches,

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

TRUSTEES' REPORT

for the financial year ended 30 September 2024

films, quizzes, etc. Thanks to an excellent team of volunteers, we have continued to provide spiritual and emotional support as well as friendship during what has been a very difficult time for our elderly. Family, women's and men's social events are arranged from time to time to build bridges with our community and the parents of the children who attend our mid-week clubs, developing relationships which provide opportunities for support, friendship and sharing our faith. Our summer Sundays, at the Reddish base, has brought us great favour with the local community who enjoy the free afternoon of fun.

HMEC remains committed to providing pastoral care both to those who attend the church and those who live in the local area who seek our care. Within the church this is largely organised through Growth Groups (smaller groups made up mostly by those who attend our regular Sunday meetings). They meet weekly for Bible study, prayer and mutual encouragement. However, the Staff and Elders also spend time visiting, teaching and praying with those who request it. We have also launched One2One groups that provide prayerful support for members in pairs.

The Church is committed to training and equipping new and emerging leaders. As part of this, we appointed a Ministry Trainee in September 24, funded by members pledging the necessary financial support. We anticipate that this will be a regular part of our role as a church in future years.

Financial Review

The accounts have been prepared on the accruals basis and have been independently examined in accordance with the requirements of the Charities Act.

The principal source of income is donations from the congregation and other contacts. Donors are encouraged to make use of the Gift Aid facility where possible. Expenditure consists mainly of the cost of employment of those we consider necessary to fulfil our objectives, the costs of premises from which to fulfil our objectives and donations to groups whose objectives we believe to be aligned with ours.

Our long-term reserves of around 2 months of expenditure are held in a deposit account with the Co-operative Bank.

During the year, income from unrestricted funds was £222,480 (2023: £191,828), and income from restricted funds was £14,388 (2023: £14,148). 2023 £13,489 gain on investments in unrestricted funds relates to the investment income earned on the pastor's initial loan, related to the share of equity in the property he sold. Expenditure from unrestricted funds totaled £237,120 (2023: £183,735), and consisted mainly of staff costs, rent, repairs, mission giving, utilities, and depreciation. Expenditure from restricted funds totaled £19,934 (2023: £54,044), consisting of staff salaries for the Evangelist, together with support to individuals through the social fund, and GLOW Fund. 2023 restricted expenditure also included staff salaries for Women's worker and a gift to the former pastor.

The overall result for the year was net expenditure on unrestricted funds before transfers of £14,640 (2023: net income £21,582). Restricted funds decreased by £5,546 before transfers (2023: £39,896 decrease). The result across all funds was an excess of expenditure over income of £20,186 (2023: Excess expenditure £18,314)

It is not possible to quantify, in financial terms, the work done by the many volunteers but the Trustees recognise and are grateful for this.

Results and Dividends

At the end of the financial year the charity has assets of £640,747 (2023 - £660,150) and liabilities of £4,188 (2023 - £3,405). The net assets of the charity have decreased by £(20,186).

Reserves Position and Policy

The trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising, such as falling levels of donations or any urgent and unexpected expenditure.

Free Reserves represents the total unrestricted funds of the charity less amounts tied up in fixed assets, on the basis that these cannot be sold without affecting the achievement of charitable objectives. The Trustees aim to retain sufficient Free Reserves to meet three months expenditure (c£60k). In addition, from time to time, should it be justified by plans for significant projects, we may hold a greater amount, and these may be held as specific designated funds. The Free Reserves are £122,754 (2023: £212,056,) which is significantly higher than necessary at 6 months' costs (2023: 12 months'). Budgets for 2024/25 anticipate another year of investment in additional staff and outreach projects, which will reduce free reserves in line with the policy.

Further details of funds are set out in the notes of the Financial Statements.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

TRUSTEES' REPORT

for the financial year ended 30 September 2024

Principal Risks and Uncertainties

The trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- Failure to maintain church buildings in a good state of repair;
- Failure to comply with the terms of the lease re Houldsworth Mill
- Inherent risks associated with employment of staff.

The trustees believe that these risks are minimised by regular meetings, development and monitoring of policies and procedures and regular consideration of financial information.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Plans For the Future

Having established a multisite model of church life, the trustees remain committed to deepening our outreach in the Reddish community while maintaining and regularly reviewing our long-standing presence in the Heaton.

With the appointment of Adam Bradley as Lead Pastor, the trustees took steps to strengthen the leadership team for a new season of growth and ministry. This included the appointment of Chris Johnson as Associate Pastor and Ben Rochford as Ministry Trainee.

Looking ahead, the trustees have identified seven key areas of development that will shape our direction over the coming years:

- March 2026: Participate in Passion for Life, a nationwide initiative to equip and encourage churches in evangelism.
- 2025: Appoint three new roles to strengthen the core of the church's ministry:
 - o Social Action Coordinator
 - o Operations Manager
 - o Youth Worker
- Autumn 2026: Host a whole-church away weekend, with a view to establishing a rhythm of similar events in 2028 and 2030 (Strengthening the Core).
- 2026: Organise and send a church-led mission team to serve in a cross-cultural context (Mission).
- 2025: Clarify our theological distinctives and develop a dedicated teaching series to serve the discipleship of the whole church.
- By the end of 2026: Pray, plan, and lay the foundations for a third church site, with the aim of establishing a small gathering by this point (Multisite).
- Ongoing: Review and refine our internal structures, governance, and decision-making processes to support healthy growth and accountability (Strengthening the Core).

These strategic developments are central to advancing the church's mission and vision, and the trustees are confident that each step will further our ability to serve both our communities and congregation faithfully.

Finally, the trustees continue to work towards the establishment of a new Charitable Incorporated Organisation (CIO), which will ultimately replace the HMEC Trust. Although this has been a complex and time-consuming process, it is hoped that the transition will be completed during 2024/25.

Custodian Trustees holding assets on behalf of the charity

The details of persons holding title to property belonging to the charity, as custodian trustees, or nominees, at the date the accounts were approved were :-

The Fellowship of Independent Evangelical Churches Limited (FIEC)

Approved by the Board of Trustees on 23/07/2025 and signed on its behalf by:



Dr J A Van den Berg (Managing Deacon & Treasurer)
Trustee

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 September 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 23/07/2025 and signed on its behalf by:



Dr J A Van den Berg (Managing Deacon & Treasurer)
Trustee

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HEATON MOOR EVANGELICAL CHURCH (OPERATING AS EMMANUEL COMMUNITY CHURCH)

I have examined the financial statements of the charity for the financial year ended 30 September 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Steven Nixon BSc (Hons) FCCA

LANGERS

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

Date: 24 July 2025
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Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 30 September 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	213,408	14,388	227,796	185,324	14,148	199,472
Charitable activities							
Evangelical Church	3.2	135	-	135	110	-	110
Other trading activities	3.3	8,325	-	8,325	6,170	-	6,170
Investments	3.4	612	-	612	224	-	224
Total income		222,480	14,388	236,868	191,828	14,148	205,976
Expenditure							
Charitable activities	4.1	237,120	19,934	257,054	183,735	54,044	237,779
Net gains/(losses) on investments		-	-	-	13,489	-	13,489
Net income/(expenditure)		(14,640)	(5,546)	(20,186)	21,582	(39,896)	(18,314)
Transfers between funds		(430)	430	-	18,844	(18,844)	-
Net movement in funds for the financial year		(15,070)	(5,116)	(20,186)	40,426	(58,740)	(18,314)
Reconciliation of funds:							
Total funds beginning of the year	15	595,399	61,346	656,745	554,973	120,086	675,059
Total funds at the end of the year		580,329	56,230	636,559	595,399	61,346	656,745

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

BALANCE SHEET

as at 30 September 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	8	378,757	383,343
Investments	9	80,000	-
		<u>458,757</u>	<u>383,343</u>
Current Assets			
Debtors	10	4,017	3,168
Cash at bank and in hand		177,973	273,639
		<u>181,990</u>	<u>276,807</u>
Creditors: Amounts falling due within one year	11	<u>(4,188)</u>	<u>(3,405)</u>
Net Current Assets		<u>177,802</u>	<u>273,402</u>
Total Assets less Current Liabilities		<u>636,559</u>	<u>656,745</u>
Funds			
Restricted trust funds		56,230	61,346
Designated funds (Unrestricted)		378,757	383,343
General fund (unrestricted)		201,572	212,056
Total funds	15	<u>636,559</u>	<u>656,745</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23/07/2025 and signed on its behalf by



Dr J A Van den Berg (Managing Deacon & Treasurer)
Trustee

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

1. GENERAL INFORMATION

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) is a charity incorporated in England. The registered office of the charity is 55 Green Lane, Heaton Moor, Stockport, SK4 3LH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The Charity is public benefit entity.

Statement of compliance

The financial statements of the charity for the financial year ended 30 September 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in income under restricted funds when it is due.

Donations and legacies

Income from donations and grants, including capital grants and donations, is accounted for when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the income to which they relate.

Legacies are accounted for when the Charity is legally entitled to the amounts due.

Investments

Investment income is accounted for when it is received.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Tangible fixed assets and depreciation

Properties owned by the charity are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Expenditure on the building which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done.

The open market value of functional property may be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the Charity.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 1% & 2% on cost less residual value
Fixtures, fittings and equipment	- 20% on cost less residual value

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

Financial Instruments

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Small donations individually less than £1000	201,308	5,363	206,671	181,024
	Donations individually greater than £1,000	12,100	8,025	20,125	15,250
	Stockport MBC	-	-	-	1,980
	Small grants individually less than £1000	-	-	-	218
	Warm Welcome Space Grant	-	1,000	1,000	1,000
		<u>213,408</u>	<u>14,388</u>	<u>227,796</u>	<u>199,472</u>

Prior year restricted income; Small donations individually less than £1,000 - £6,152; Donations individually greater than £1,000 - £5,000; Stockport MBC - £1,980; Small grants individually less than £1,000 - £18; Warm Welcome Space Grant - £1,000.

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Evangelical Church:				
	Youth Activities	135	-	135	110
		<u>135</u>	<u>-</u>	<u>135</u>	<u>110</u>

All prior year income unrestricted.

3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Income from letting and licensing of property for non charitable purposes	8,325	-	8,325	6,170
		<u>8,325</u>	<u>-</u>	<u>8,325</u>	<u>6,170</u>

All prior year income unrestricted.

3.4	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Bank Interest Receivable	612	-	612	224
		<u>612</u>	<u>-</u>	<u>612</u>	<u>224</u>

All prior year income unrestricted.

4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Gross wages and salaries	24,492	-	-	24,492	33,884
	Employers' NI	270	-	-	270	221
	Defined contribution pension costs	5,972	-	-	5,972	4,226
	Travel and Subsistence	1,295	-	-	1,295	619
	Visiting Preachers	300	-	-	300	330
	Catering	4,497	-	-	4,497	4,464
	Small items used in services	230	-	-	230	153
	Internal organisations	2,699	-	-	2,699	2,789
	Evangelism	6,983	-	-	6,983	6,585
	Mission giving	17,530	-	-	17,530	33,952
	Training and welfare - staff	-	-	6,980	6,980	3,298
	Recruitment & relocation expenses	-	-	6,928	6,928	4,060
	Pastor's expenses	1,022	-	-	1,022	310
	Rent	-	-	35,927	35,927	34,883

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

Rates and water charges	-	-	1,847	1,847	1,629
Light heat and power	1,369	-	10,716	12,085	8,746
Cleaning and waste management	-	-	1,102	1,102	1,324
Premises repairs, renewals and maintenance	-	-	8,620	8,620	11,525
Property insurance	-	-	6,699	6,699	5,949
Telephone, fax and internet	-	-	2,700	2,700	2,751
Stationery and printing	-	-	2,124	2,124	1,869
Software licences and expenses	-	-	5,866	5,866	5,764
Other legal and professional	-	-	1,038	1,038	828
Depreciation & Amortisation in total for the period	-	-	4,586	4,586	5,524
Governance Costs (Note 4.2)	93,714	-	1,548	95,262	62,096
	<u>160,373</u>	<u>-</u>	<u>96,681</u>	<u>257,054</u>	<u>237,779</u>

Restricted expenditure; Gross wages and salaries - charitable activities - £3,583 (2023 £7,856); Employers NI - charitable activities - £0 (2023 £528); Catering - £597 (2023 £501); Internal organisations - £0 (2023 £48); Evangelism - £0 (2023 £135); Mission giving - £1,791 (2023 £17,402).

4.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Independent Examiner's fees	-	-	1,548	1,548	1,500
Trustees' remuneration	91,499	-	-	91,499	58,765
NIC on Trustees' remuneration	2,215	-	-	2,215	1,831
	<u>93,714</u>	<u>-</u>	<u>1,548</u>	<u>95,262</u>	<u>62,096</u>

Restricted expenditure; Trustees remuneration - £11,864 (2023 £24,886); NIC on Trustees remuneration - £640 (2023 £987).

4.3 SUPPORT COSTS	Charitable Activities £	Governance Costs £	2024 £	2023 £
Support	95,133	1,548	96,681	82,483

Restricted expenditure; Light heat and power- £1,369 (2023 £1,643); Stationery and printing - £90 (2023 £59).

5. NET INCOME	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	4,586	5,524
Operating lease rentals		
- Land and buildings	35,927	34,883
Independent Examiner's remuneration:		
- independent examination services	1,548	1,500
	<u>41,061</u>	<u>41,907</u>
6. INVESTMENT AND OTHER INCOME	2024 £	2023 £
Rent receivable - other income	8,325	6,170
Sundry income	135	110
Bank interest	612	224
Surplus on disposal of investments	-	13,489
	<u>9,072</u>	<u>19,993</u>

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Charitable Activities	7	7
The staff costs (inclusive of trustees' salaries) comprise:	2024 £	2023 £
Wages and salaries	115,991	92,649
Social security costs	2,485	2,052
Pension costs	5,972	4,226
	124,448	98,927

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 30 September 2024	417,778	70,836	488,614
Depreciation			
At 1 October 2023	34,665	70,606	105,271
Charge for the financial year	4,356	230	4,586
At 30 September 2024	39,021	70,836	109,857
Net book value			
At 30 September 2024	378,757	-	378,757
At 30 September 2023	383,113	230	383,343

9. INVESTMENTS

	Other investments £
Investments	
Additions	80,000
At 30 September 2024	80,000
Net book value	
At 30 September 2024	80,000

See Loans to Trustees note.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

10. DEBTORS	2024	2023
	£	£
Other debtors	278	118
Taxation and social security costs (Note 12)	2,893	2,917
Prepayments and accrued income	846	133
	<u>4,017</u>	<u>3,168</u>
11. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank overdrafts	591	720
Taxation and social security costs (Note 12)	234	-
Other creditors	-	278
Accruals and deferred income:		
Pension accrual	1,484	673
Other accruals	1,879	1,734
	<u>4,188</u>	<u>3,405</u>
12. TAXATION AND SOCIAL SECURITY	2024	2023
	£	£
Debtors:		
Income tax	2,893	2,226
PAYE / NI	-	691
	<u>2,893</u>	<u>2,917</u>
Creditors:		
PAYE / NI	234	-
13. PENSION COSTS - DEFINED CONTRIBUTION		
The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £5,972 (2023 - £4,226). Unpaid contributions outstanding at 30 September 2024 amounted to £1,484 (30 September 2023 - £673).		
14. RESERVES	2024	2023
	£	£
At the beginning of the year	656,745	675,059
Deficit for the financial year	(20,186)	(18,314)
At the end of the year	<u>636,559</u>	<u>656,745</u>

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 October 2022	554,973	120,086	675,059
Movement during the financial year	40,426	(58,740)	(18,314)
At 30 September 2023	595,399	61,346	656,745
Movement during the financial year	(15,070)	(5,116)	(20,186)
At 30 September 2024	580,329	56,230	636,559

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2023 £	Income £	Expenditure £	Transfers between 30 funds £	Balance 30 September 2024 £
Restricted funds					
Social Fund	3,253	31	1,791	-	1,493
Evangelist	52,483	4,060	12,504	-	44,039
Houseparty	787	-	-	-	787
Glow Fund	4,823	1,142	5,639	-	326
Ministry Trainee	-	9,155	-	430	9,585
	61,346	14,388	19,934	430	56,230
Unrestricted funds					
Designated Fixed Asset Funds	383,343	-	4,586	-	378,757
Unrestricted General	212,056	222,480	232,534	(430)	201,572
	595,399	222,480	(237,120)	(430)	580,329
Total funds	656,745	236,868	257,054	-	636,559

Unrestricted and designated funds:-

Unrestricted Revenue Funds

Free reserves represent funds that are not restricted or designated for specific purposes or invested in fixed assets. The trustees have resolved to hold free reserves at a minimum of 3 months' running costs which would be c£60,000. Excess free reserves have been used in recent years to fund maintenance work at Green Lane and pay for additional staff and this will continue into the future.

Designated Fixed Asset Funds

The charity has invested some of its general funds in the building on Green Lane, in furniture and equipment at both sites, and the long term loan to the Pastor. As there is no intention to dispose of the assets, these funds are not considered to be readily available for the charity to use in its day to day operations. A charge is made to cover the depreciation charge on tangible fixed assets, so that balances reduce in line with the carrying value of the related assets.

Restricted funds:-

Social Fund

Some donations to the charity are made specifically to enable the church to provide grants to individuals in need and these are held in this restricted funds until needed. Any balance at the end of the year is available to spend in subsequent years.

Evangelist

Donations have been received over recent years to support employment costs of employing an Evangelist. The balance is sufficient to fund the post for a further 2 years.

Houseparty

Occasionally church members go away for a teaching and fellowship weekend known as a houseparty. Donations are received to enable church members to attend at a notional cost. Any balance remaining after

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

conference centre fees and expenses are paid is carried forward for future similar events.

Glow Fund

The GLOW fund was a response from Church members to provide a Warm Space in Reddish and an opportunity to meet people to counter loneliness in a deprived community in a context of problems of the cost of living during the winter. The main funding was provided by church members with additional contributions from Stockport MBC and Stewardship which funded a p/t manager to run the Warm Space on Church premises and various activities.

Ministry Trainee

Donations have been received to support the costs of a Ministry Trainee.

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	-	56,230	-	56,230
Unrestricted designated funds	378,757	-	-	-	378,757
Unrestricted general funds	-	80,000	126,351	(3,597)	202,754
	378,757	80,000	126,351	(3,597)	581,511
	378,757	80,000	182,581	(3,597)	637,741

16. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration	91,499	58,765

Rev A Bradley was the Pastor of the church and is also a trustee. He receives no remuneration for his duties as a Trustee. Remuneration £42,000; NIC on remuneration £1,135.

Rev J Kidd was the Pastor of the church in the year ended 30 September 2023 and was also a trustee. He received no remuneration for his duties as a Trustee. Remuneration £15,556; NIC on remuneration £810.

C Johnson is employed as Evangelist and is also a trustee. He receives no remuneration for his duties as a Trustee. Remuneration £37,345 (2023 £32,006); NIC on remuneration £975 (2023 £942).

S Foreman works as the church administrator and is also a trustee. He receives no remuneration for his duties as a Trustee. Remuneration £12,154 (2023 £11,203); NIC on remuneration £105 (2023 £79).

All charity trustees are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties in the year, except with regard to trustees' remuneration and loans, which are fully disclosed in the trustees remuneration and loans to trustees notes.

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

19. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

20. LOANS TO TRUSTEES

During 2023/24 members of the charity in general meeting approved an unsecured long-term loan to the Pastor and his wife to enable them to purchase a suitable family home, on the basis that the trustees believe it to be in the best interests of the charity that the Pastor lives locally, despite high house prices. A formal loan agreement was signed on 8 February 2024. The loan was repayable on the earlier of the sale of the property or Mr Bradley ceasing to be employed by the charity. No interest is charged, however when the property is sold, 27.58% of any proceeds in excess of £290,000 is added to the capital so the charity can share in any appreciation of the asset. Mr Bradley is also a Trustee and the loan was made in accordance with clauses 6(7) and 6(13) of the Trust Deed and Trustees Act 2000 Part II Investment.

HEATON MOOR EVANGELICAL CHURCH

England & Wales - Charity number 1129533

Accounts

The Charity Registration Number is :- 1129533

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Report and Accounts

30 September 2023

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Report and accounts for the year ended 30 September 2023

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Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

The Trustees present their Report and Accounts for the year ended 30 September 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Heaton Moor Evangelical Church (Operating as Emmanuel Community Church).

The charity is also known by its operating name, Emmanuel Community Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1129533.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

55 Green Lane
Heaton Moor, Stockport
SK4 3LH
Telephone 01614315176
Email Address office@emmanuelcc.co.uk Web address www.emmanuelcc.co.uk

The Trustees in office on the date the report was approved were:-

<i>Name</i>		<i>Appointed</i>
Mr S Cook	(Elder)	25/05/2023
Mr S Forman	(Managing Deacon & Administrator)	06/12/2018
Mr D Ingham	(Managing Deacon & Chair of Trustees)	27/03/2014
Mr C Johnson	(Elder)	09/12/2021
Mr P Slack	(Elder)	03/07/2017
Dr J A Van den Berg	(Managing Deacon & Treasurer)	26/11/2015
Mr J Watkins		08/12/2022
Mr A Cooper		08/12/2022
Rev A Bradley	(Elder)	25/05/2023

The following persons served as Trustees during the year ended 30 September 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr T Cox	(Elder)	31/12/2022
Rev J Kidd	(Elder)	31/03/2023
Dr R Stout	(Elder)	31/10/2022

Custodian Trustees holding assets on behalf of the charity

The details of persons holding title to property belonging to the charity, as custodian trustees, or nominees, at the date the accounts were approved were :-

The Fellowship of Independent Evangelical Churches Limited (FIEC)

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Word of God as carried on by Heaton Moor Evangelical Church.

The trustees have also reviewed the Charity Commission guidelines on public benefit and have met throughout the year to consider the additional policies and activities of the church. The trustees believe that these benefit the public by providing opportunities to meet as a community, to serve one another and to provide service to or otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

The main activities undertaken in relation to those purposes and to further the charity's purpose for the public benefit during the year.

Proclamation of the gospel in word and action is a key emphasis in the activities of HMEC. Our Sunday services are for worship, teaching and prayer and are beneficial in helping the church community to live out their faith in their daily living. All are welcome to our Sunday services.

Activities for all ages, from babies to those in later stages of life, are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through individual conversations or more formal presentations. Normal activities include the following

- Sunday Morning services, including crèche and children's and youth groups
- A monthly evening service
- Oasis - a weekly meeting for over 55's
- 2 Parent & Toddler Groups – weekly sessions for young families
- GLOW Community Warm Space/Café - a weekly session for the Reddish community
- Dads and Kids – a monthly session for dads and kids
- Parent & New Baby Group - a weekly session
- Parenting Skills courses
- Children and youth groups - weekly clubs
- Home Groups meeting weekly for Bible study, prayer and mutual encouragement
- Groups for men and women
- A monthly church family prayer meeting
- 321 evangelistic courses for any who express an interest in investigating the Christian faith
- Hope Explored courses for any who express an interest in investigating the Christian faith
- Community Fundays
- Holiday Bible Club for Primary School children
- Termly Messy Church sessions for families with young children.

HMEC makes grants or donations to individuals and organisations who are seeking to promote the Christian faith by word and in action, both in the UK and Internationally. Recommendations are made to the trustees by a small group of church members known as the Global Vision Group.

HMEC relies on teams of volunteers to work with members of staff in delivering its programme of activities and events. Roles undertaken by volunteers include

- Playing music to support worship
- Overseeing audio/visual presentation
- Providing catering
- Befriending adults and families
- Delivering Bible teaching to small groups of children, youth and adults
- Organisation of social events
- Carrying out building maintenance

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

The main achievements and performance of the charity during the year.

For all of the period under review, the church has sought to fulfil its objectives. Our Sunday morning gatherings are centred on the Word of God. Our preaching tries to be faithful to the passage, pointing people to Jesus and applying the Scriptures in relevant ways. We enjoy singing praises, praying to our Almighty God and sharing communion with one another.

Upon the resignation of the Pastor, the majority of the teaching on Sundays was delivered by the Interim Pastor, with a number of members of the congregation supplementing the programme. The trustees are particularly grateful to all the people who have contributed to this work. The church was able to appoint a new Pastor/Elder (Rev A Bradley) in May 23, and he took up his post on 1st Sept 23. The facilities at Houldsworth Mill have allowed for the children and young people to engage in appropriate, age-related activities during every service.

Our midweek groups largely take place at our Heaton Moor site. The midweek clubs for children and teenagers, i.e. Mini's (Reception and Yrs.1-2), Rise (Yrs. 3-6) and Shine (Yrs. 7-13) are attended by children and young people from the church and the community. They usually meet each week during school term times. In addition to weekly activities, we have run a Children's Holiday Club during the Summer Holidays at the Reddish base.

The church has been able to continue its popular weekly Parent and Toddler Groups, and a Parent and Baby Group under the leadership of our Family worker and her team of committed volunteers. A new parent Toddler group that had started at the Reddish site continues to do well and provides support and an activity for members of our community. Out of these groups there continues to be an appetite for special events such as Parenting Skills Courses and Bible studies and a separate group for Dad's and Toddlers once a month on a Saturday morning.

We have still sought to provide pastoral and practical care where possible. Help such as providing groceries, hot meals, clothes and more for less fortunate members of our community, has been a pleasure to be able to address. We are in the process of seeing how we can further expand our social justice ministry by seeking links with various charities and by looking to take on a volunteer to head this activity up.

The Church has started a Warm Space /community cafe, GLOW. This has provided a warm space for people to come chat, play games, enjoy coffee and cake and an evening meal. This runs once a week.

The church's weekly Oasis group for those over 55 years of age is a great time of Bible Study, exercise classes, lunches, films, quizzes, etc. Thanks to an excellent team of volunteers we have continued to provide spiritual and emotional support as well as friendship during what has been a very difficult time for our elderly.

Family, women's and men's social events are arranged from time to time to build bridges with our community and the parents of the children who attend our mid-week clubs, developing relationships which provide opportunities for support, friendship and sharing our faith. Our summer Fundays, at the Reddish base, has brought us great favour with the local community who enjoy the free afternoon of fun.

HMEC remains committed to providing pastoral care both to those who attend the church and those who live in the local area who seek our care. Within the church this is largely organised through Home Groups (smaller groups made up mostly by those who attend our regular Sunday meetings). They meet weekly for Bible study, prayer and mutual encouragement. However, the Staff and Elders also spend time visiting, teaching and praying with those who request it.

The charity continues to maintain a social fund for those in the church and community who find themselves needing financial assistance. This is described more fully in the notes to the financial statements.

The charity has maintenance responsibilities for the original Church building on Green Lane, Heaton Moor, which it owns outright, and some aspects of maintenance at Houldsworth Mill, which it leases.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At a formally convened church members' meeting, the members of HMEC elect Elders and Deacons. The Elders and three Deacons are collectively named as Church Officers and they hold the position of Managing Trustee. The Federation of Independent Evangelical Churches (FIEC) act as legal advisers and FIEC Ltd is the Holding Trustee, holding property title deeds and other legal contracts in trust for HMEC. The Holding Trustee has no other powers regarding the governance and management of the charity. Throughout this document when reference is made to trustees, that is taken to mean the Managing Trustees.

The charity's organisational structure.

Regular meetings of the trustees ensure that there is agreement over direction and expenditure. The trustees are appointed to serve the members of the church and some decisions (as set out in the Rules within the Trust Deed) can only be taken following a vote of the membership.

The trustees have delegated first line operational responsibility for issues such as the protection of children and vulnerable adults to small groups or individuals.

Any newly appointed trustees are given the latest trustees annual reports and financial statements of the charity, the Trust Deed and notes on the duties and responsibilities of trustees.

The Charity employs a Pastor, a Community Evangelist, a part-time Families worker, a part-time Women's worker, a part-time Administrator and two cleaners.

HMEC (ECC) is affiliated to the FIEC and is a member of the Northwest Partnership.

Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT
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	Barclays Bank 1 Churchill Place London E14 5HP
Legal advisers	FIEC Ltd 39 The Point Market Harborough LE16 7QU

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

Financial review

The charity's financial position at the end of the year ended 30 September 2023

The financial position of the charity at 30 September 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	(18,312)	(6,296)
Unrestricted Revenue Funds available for the general purposes of the charity	220,021	105,408
Designated Fixed Asset Funds	375,378	449,564
Total Unrestricted Funds	595,399	554,972
Restricted Revenue Funds	61,347	120,086
Total Funds	656,746	675,058

Financial review of the position at the reporting date, 30 September 2023 .

The accounts have been prepared on the accruals basis and have been independently examined in accordance with the requirements of the Charities Act.

The principal source of income is donations from the congregation and other contacts. Donors are encouraged to make use of the Gift Aid facility where possible. Expenditure consists mainly of the cost of employment of those we consider necessary to fulfil our objectives, the costs of premises from which to fulfil our objectives and donations to groups whose objectives we believe to be aligned with ours.

Our long-term reserves of around 2 months of expenditure are held in a deposit account with the Co-operative Bank.

During the year, income from unrestricted funds was £191,829 (2022: £194,327), and income from restricted funds was £14,150 (2022: £4,929). £13,489 gain on investments in unrestricted funds relates to the investment income earned on the pastor's initial loan, related to the share of equity in the property he sold. Expenditure from unrestricted funds totaled £183,735 (2022: £175,336), and consisted mainly of staff costs, rent, repairs, mission giving, utilities, and depreciation. Expenditure from restricted funds totaled £54,045 (2022: £44,763), consisting of staff salaries for the Evangelist and Women's worker, together with support to individuals through the social fund, a gift to the former pastor, and GLOW Fund.

The overall result for the year was net income on unrestricted funds before transfers of £21,583 (2022: £33,538) and this amount has been transferred to general funds. Restricted funds decreased by £39,895 (2022: £39,834 decrease). The result across all funds was an excess of expenditure over income of £18,312 (2022: Excess expenditure £6,296)

It is not possible to quantify, in financial terms, the work done by the many volunteers but the Trustees recognise and are grateful for this.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

Policies on reserves.

The trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising, such as falling levels of donations or any urgent and unexpected expenditure.

Free Reserves represents the total unrestricted funds of the charity less amounts tied up in fixed assets, on the basis that these cannot be sold without affecting the achievement of charitable objectives. The Trustees aim to retain sufficient Free Reserves to meet three months expenditure (c£60k). In addition, from time to time, should it be justified by plans for significant projects, we may hold a greater amount, and these may be held as specific designated funds. The Free Reserves are £212,056 (2022: £105,408,) which is significantly higher than necessary at 6 months' costs (2022: 5 months'). Budgets for 2023/24 anticipate another year of investment in additional staff and outreach projects, which will reduce free reserves in line with the policy.

Further details of funds are set out in the notes of the Financial Statements.

Availability and adequacy of assets of each of the funds

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

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- Failure to maintain church buildings in a good state of repair;
- Failure to comply with the terms of the lease re Houldsworth Mill
- Inherent risks associated with employment of staff.

The trustees believe that these risks are minimised by regular meetings, development and monitoring of policies and procedures and regular consideration of financial information.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

We continue to review how we may expand our outreach into the Reddish community, while maintaining our long established presence in the Heaton, the latter being something we will continue to review over the coming year. Alongside our various community outreach activities, the Trustees aim to use the Evangelist to build stronger connections and make further opportunities to help alleviate the social needs of our community.

After the resignation of the pastor at the end of March 23, the church has actively engaged into a search for a new pastor. These efforts have been successful, and the Rev Adam Bradley started his new role of Lead pastor at ECC on first of October 2023.

Following consultation with and support from the FIEC, an application has been submitted for a new CIO which will, ultimately, replace the HMEC Trust. This has been a time consuming task but it is hoped it will be completed during 2023/24.

Details of The Independent Examiner

Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Trustees' Annual Report for the year ended 30 September 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 July 2024



.....
Dr J A Van den Berg
Trustee

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 September 2023

I report to the trustees on my examination of the accounts of Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) (the Trust) for the year ended 30 September 2023

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached.



.....
Eric Langer BSc FCA - Independent Examiner
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 22 July 2024

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) - Statement of Financial Activities for the year ended 30 September 2023

Statement of Financial Activities for the year ended 30 September 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	185,325	14,150	199,475	190,248
Charitable activities	A2	110	-	110	120
Other trading activities	A3	6,170	-	6,170	8,875
Investments	A4	224	-	224	13
Total income	A	191,829	14,150	205,979	199,256
Expenditure on:					
Charitable activities	B2	183,735	54,045	237,780	220,099
Total expenditure	B	183,735	54,045	237,780	220,099
Net gains on investments	B4	13,489	-	13,489	14,547
Net income for the year		21,583	(39,895)	(18,312)	(6,296)
Transfers between funds	C	18,844	(18,844)	-	-
Net income after transfers	A-B-C	40,427	(58,739)	(18,312)	(6,296)
Net movement in funds		40,427	(58,739)	(18,312)	(6,296)
Reconciliation of funds:-					
	E				
Total funds brought forward		554,972	120,086	675,058	681,354
Total funds carried forward		595,399	61,347	656,746	675,058

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 13 to 26 form an integral part of these accounts.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) - Statement of Financial Activities for the year ended 30 September 2023

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	185,319	4,929	190,248
Charitable activities	A2	120	-	120
Other trading activities	A3	8,875	-	8,875
Investments	A4	13	-	13
Total income	A	194,327	4,929	199,256
Expenditure on:				
Charitable activities	B2	175,336	44,763	220,099
Total expenditure	B	175,336	44,763	220,099
Net gains on investments	B4	14,547	-	14,547
Net income for the year		33,538	(39,834)	(6,296)
Transfers between funds	C	-	-	-
Net income after transfers		33,538	(39,834)	(6,296)
Net movement in funds		33,538	(39,834)	(6,296)
Reconciliation of funds:-				
Total funds brought forward	E	521,434	159,920	681,354
Total funds carried forward		554,972	120,086	675,058

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 13 to 26 form an integral part of these accounts.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) - Statement of Financial Activities for the year ended 30 September 2023

Statement of Total Recognised Gains and Losses for the year ended 30 September 2023

	2023	2022
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(31,801)	(20,843)
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(31,801)</u>	<u>(20,843)</u>
Realised gains on the disposal of investments	13,489	14,547
<i>Surplus as shown in the Income and Expenditure account</i>	<u>(18,312)</u>	<u>(6,296)</u>
Net Movement in funds before taxation	<u>(18,312)</u>	<u>(6,296)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(18,312)</u>	<u>(6,296)</u>

The notes attached on pages 13 to 26 form an integral part of these accounts.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church) - Balance Sheet as at 30

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	383,343	388,867
Investments held as fixed assets	11	A4	-	99,047
Total fixed assets			<u>383,343</u>	<u>487,914</u>
Current assets		B		
Debtors	12	B2	3,168	3,212
Cash at bank and in hand		B4	273,640	188,012
Total current assets			<u>276,808</u>	<u>191,224</u>
Creditors: amounts falling due within one year	13	C1	<u>(3,405)</u>	<u>(4,080)</u>
Net current assets			273,403	187,144
The total net assets of the charity			<u>656,746</u>	<u>675,058</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	17	D2	61,347	120,086
			61,347	120,086
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	212,056	105,408
			212,056	105,408
Designated Funds				
Designated Fixed Asset Funds	17	D3	<u>383,343</u>	<u>449,564</u>
			383,343	449,564
Total charity funds			<u>656,746</u>	<u>675,058</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Dr J A Van den Berg

Trustee

Approved by the board of trustees on 12 July 2024

The notes attached on pages 13 to 26 form an integral part of these accounts.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is 55 Green Lane, Heaton Moor, Stockport, SK4 3LH.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Income from donations and grants, including capital grants and donations, is accounted for when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the income to which they relate.

Legacies are accounted for when the Charity is legally entitled to the amounts due.

Investment income is accounted for when it is received.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in income under restricted funds when it is due.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Properties owned by the charity are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Expenditure on the building which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done.

The open market value of functional property may be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the Charity.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold Land and Property	1 % on cost less residual value
Property Improvements	2 % on cost less residual value
Furniture and Equipment	20 % on cost less residual value

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,524	5,701
Trustees' remuneration	58,765	85,736
Pension costs	4,226	5,024
Auditors' remuneration	1,500	1,100

6 Investment gains

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year				
Realised gains/(losses)				
Other Unlisted Investments	13,489	-	13,489	14,547
Total realised gains/(losses)	13,489	-	13,489	14,547
Total realised and unrealised gains	13,489	-	13,489	14,547
Prior year				
	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Realised gains/(losses)				
Other Unlisted Investments	14,547	-	14,547	
Total realised gains/(losses)	14,547	-	14,547	
Total realised and unrealised gains	14,547	-	14,547	

7 Staff costs and emoluments

	2023 £	2022 £
Salary costs		
Gross Salaries excluding trustees and key management personnel	33,885	15,745
Employer's National Insurance for all staff	2,052	3,228
Employer's operating costs of defined contribution pension schemes	4,226	5,024
Trustees' Remuneration as detailed in note 9	58,765	85,736
Total salaries, wages and related costs	98,928	109,733

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	<u>7</u>	<u>7</u>

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	7	7
----------------------------------	---	---

The details of remuneration paid to trustees is shown in note 9

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

	2023	2022
	£	£
<i>Remuneration payable to trustees or connected persons</i>		
Rev J Kidd	15,556	42,752
Mr C Johnson	32,006	33,796
Mr S Forman	11,203	9,188
Total remuneration	<u>58,765</u>	<u>85,736</u>

Rev Jamie Kidd was the Pastor of the church and is also a trustee. He receives no remuneration for his duties as a Trustee.

Chris Johnson is employed as Evangelist and is also a trustee. He receives no remuneration for his duties as a Trustee.

Simon Foreman works as the church administrator and is also a trustee. He receives no remuneration for his duties as a Trustee.

Dot Ingram was employed as the Women's worker. She is married to David Ingram who is a trustee. £2,468 (2021/22: £10,302) of the staff costs listed here relate to her role as Women's Worker. David receives no remuneration for his duties as a Trustee.

All charity trustees are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

	2023	2022
	£	£
<i>Employer's National Insurance contributions on above remuneration</i>		
Rev J Kidd	810	1,332
Mr C Johnson	942	1,053
Mr S Forman	79	286
	<u>1,831</u>	<u>2,671</u>

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings £	Furniture and Equipment £	Total £
Cost			
At 1 October 2022	417,778	70,836	488,614
At 30 September 2023	417,778	70,836	488,614
Depreciation			
At 1 October 2022	30,487	69,260	99,747
Charge for the year	4,178	1,346	5,524
At 30 September 2023	34,665	70,606	105,271
Net book value			
At 30 September 2023	383,113	230	383,343
At 30 September 2022	387,291	1,576	388,867
<i>Prior Year</i>	Land and Buildings £	Furniture and Equipment £	Total £
Cost			
01 October 2021	417,778	70,836	488,614
30 September 2022	417,778	70,836	488,614
Depreciation			
01 October 2021	26,131	67,915	94,046
Charge for the year	4,356	1,345	5,701
30 September 2022	30,487	69,260	99,747
Net book value			
30 September 2022	387,291	1,576	388,867
30 September 2021	391,647	2,921	394,568

11 Investments held as fixed assets

	Investments in subsidiaries £	Listed investments £	Other Classes of Investment £	Total £
Carrying values of investments				
At 1 October 2022	-	-	99,047	99,047
Disposals	-	-	(99,047)	(99,047)
At 30 September 2023	-	-	-	-

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

Analysis between fair value and historical cost

Analysis of Other Classes of Investment

	Included at historical cost, less write down £	Included at fair value £	Total £
Other investments			
At 1 October 2022	99,047	-	99,047
Disposals	(99,047)	-	(99,047)
At 30 September 2023	-	-	-

During 2018/19 members of the charity in general meeting approved an unsecured long-term loan to the Pastor and his wife to enable them to purchase a suitable family home, on the basis that the trustees believe it to be in the best interests of the charity that the Pastor lives locally, despite high house prices. A formal loan agreement was signed on 6 November 2018 and an updated agreement signed on 1 September 2019. The loan was repayable on the earlier of the sale of the property, Mr Kidd ceasing to be employed by the charity, or within 365 days of the Charity providing written notice of demand. No interest is charged, however when the property is sold, 31.3% of any proceeds in excess of £270,000 is added to the capital so the charity can share in any appreciation of the asset. The full loan was funded partly out of restricted donations from members of the Church and partly out of general funds. In October 2021 the property was sold and the loan repaid in full along with a £14,547 "profit share", which is included within investment income in note 2. In November 2021 a replacement loan was made for £99,047, with the same terms as the initial loan, secured on the new family home. The Pastor resigned during the year ended 30 September 2023 and so the loan became repayable when employment ceased in March 2023. The property was sold and the loan repaid in full, together with a further £13,489 return on investment equal to the share in growth in value of the property. Donations to fund the loan were held in a restricted fund and have been released to general free reserves in accordance with the wishes of the original donors.

12 Debtors

	2023 £	2022 £
Prepayments and accrued income	133	400
Other debtors	3,035	2,812
	3,168	3,212

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans, overdrafts and credit cards	720	-
Accruals	1,734	2,895
PAYE, NIC VAT and other taxes	-	1,185
Other creditors	951	-
	3,405	4,080

14 Financial commitments under operating leases

	2023 £	2022 £
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At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire: within one year	34,883	34,883
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Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

15 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, which are fully disclosed in notes above.

16 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	383,343	-	383,343
Current Assets	215,461		61,347	276,808
Current Liabilities	(3,405)	-	-	(3,405)
	212,056	383,343	61,347	656,746
At 1 October 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	388,867	-	388,867
Investments at valuation:-				
Fixed asset investments	38,350	60,697	-	99,047
Current Assets	71,138	-	120,086	191,224
Current Liabilities	(4,080)	-	-	(4,080)
	105,408	449,564	120,086	675,058

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 18 £	Transfers between funds in 2023 See Note 19 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	105,408	13,618	93,030	212,056
Designated Fixed Asset Funds	449,564	7,965	(74,186)	383,343
Total unrestricted and designated funds	554,972	21,583	18,844	595,399
Restricted funds:-				
Social Fund	6,312	(3,059)	-	3,253
Pastors Loan	38,350	(13,900)	(24,450)	-
Evangelist	72,812	(20,329)	-	52,483
Womens Worker	1,825	(2,431)	606	-
Houseparty	787	-	-	787
Glow Fund	-	(177)	5,000	4,823
Total restricted funds	120,086	(39,895)	(18,844)	61,347
Total charity funds	675,058	(18,312)	-	656,746

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	191,829	(178,211)	-	13,618
Designated Fixed Asset Funds	-	(5,524)	13,489	7,965
Restricted funds:-				
Social Fund	443	(3,502)	-	(3,059)
Pastors Loan	-	(13,900)	-	(13,900)
Evangelist	5,679	(26,008)	-	(20,329)
Womens Worker	-	(2,431)	-	(2,431)
Houseparty	-	-	-	-
Glow Fund	8,027	(8,204)	-	(177)
	205,979	(237,780)	13,489	(18,312)

19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-

	2023 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	93,030
To/(from) Designated Fixed Asset Funds	(74,186)
To/(from) Restricted Revenue Funds	- 18,844
Net transfers	-

20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds Free reserves represent funds that are not restricted or designated for specific purposes or invested in fixed assets. The trustees have resolved to hold free reserves at a minimum of 3 months' running costs which would be c£60,000. Excess free reserves have been used in recent years to fund maintenance work at Green Lane and pay for additional staff and this will continue into the future.

Designated Fixed Asset Funds The charity has invested some of its general funds in the building on Green Lane, in furniture and equipment at both sites, and the long term loan to the Pastor. As there is no intention to dispose of the assets, these funds are not considered to be readily available for the charity to use in its day to day operations. A charge is made to cover the depreciation charge on tangible fixed assets, so that balances reduce in line with the carrying value of the related assets.

Restricted funds:-

Social Fund Some donations to the charity are made specifically to enable the church to provide grants to individuals in need and these are held in this restricted funds until needed. Any balance at the end of the year is available to spend in subsequent years.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Notes to the Accounts for the year ended 30 September 2023

Pastors Loan	As explained in the fixed asset investments note, in 2018/19 the charity made unsecured long-term loans to the Pastor and his wife. At the time of the original advance, donations totalling £38,350 were received from individuals to enable the charity to make the loan without putting unwarranted pressure on general funds. An amount equal to those donations has been held in a restricted fund since that time. After the end of the financial year but before these accounts were signed the loan was repaid and the restricted fund no longer required. Some donors (total value £13,900) requested that an amount equal to their donation should be given by way of gift to the former pastor and the remainder requested that their portion be released to general funds.
Evangelist	Donations have been received over recent years to support employment costs of employing an Evangelist. The balance is sufficient to fund the post for a further 2 years.
Womens Worker	A grant was received from FIEC in 2020 to fund employment costs for a Womens Worker. This was sufficient to fund the post until December 2022.
Houseparty	Occasionally church members go away for a teaching and fellowship weekend known as a houseparty. Donations are received to enable church members to attend at a notional cost. Any balance remaining after conference centre fees and expenses are paid is carried forward for future similar events.
Glow Fund	The GLOW fund was a response from Church members to provide a Warm Space in Reddish and an opportunity to meet people to counter loneliness in a deprived community in a context of problems of the cost of living during the winter of 22/23. The main funding was provided by church members with additional contributions from Stockport MBC and Stewardship which funded a p/t manager to run the Warm Space on Church premises and various activities.

21 Ultimate controlling party

The charity is under the control of its legal members.

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	174,875	6,152	181,027	190,248
Donations individually greater than £1,000	10,250	5,000	15,250	-
Total donations and gifts from individuals	185,125	11,152	196,277	190,248

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	185,319	4,929	190,248

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Stockport MBC	-	1,980	1,980	-
Total public sector revenue grants	-	1,980	1,980	-

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	200	18	218	-
Warm Welcome Space Grant	-	1,000	1,000	-
Total private sector revenue grants	200	1,018	1,218	-

Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	185,325	14,150	199,475	190,248

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	185,319	4,929	190,248
Total Donations, Grants and Legacies	185,319	4,929	190,248

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Youth Activities	110	-	110	120
Total Primary purpose and ancillary trading	110	-	110	120

24 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	110	-	110	120
Total from charitable activities A2	110	-	110	120

All prior year income from charitable activities was unrestricted

25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from letting and licensing of property for non charitable purposes	6,170	-	6,170	8,875
Total from other activities A3	6,170	-	6,170	8,875

All prior year income from other, non charitable, trading activities was unrestricted

26 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	224	-	224	13
Total investment income A4	224	-	224	13

All prior year investment income was unrestricted

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023 £	2023 £	2023 £	2022 £
Gross wages and salaries - charitable activities		26,029	7,856	33,885	15,745
Employers' NI - Charitable activities		(307)	528	221	557
Defined contribution pension costs - charitable activities		4,226	-	4,226	5,024
Travel and Subsistence - Charitable Activities		619	-	619	1,579
Visiting Preachers		330	-	330	150
Catering		3,963	501	4,464	4,067
Small items used in services		153	-	153	-
Internal organisations		2,741	48	2,789	3,083
Evangelism		6,450	135	6,585	10,123
Total direct spending	B2a	44,204	9,068	53,272	40,328
<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Gross wages and salaries - charitable activities		15,745	-	15,745	
Employers' NI - Charitable activities		557	-	557	
Defined contribution pension costs - charitable activities		5,024	-	5,024	
Travel and Subsistence - Charitable Activities		1,579	-	1,579	
Visiting Preachers		150	-	150	
Catering		4,067	-	4,067	
Small items used in services		-	-	-	
Internal organisations		2,610	473	3,083	
Evangelism		10,123		10,123	
Total direct spending	B2a	39,855	473	40,328	

28 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023 £	2023 £	2023 £	2022 £
Mission giving		16,550	17,402	33,952	18,792
Total grantmaking costs	B2c	16,550	17,402	33,952	18,792
<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Mission giving		17,487	1,305	18,792	
Total grantmaking costs	B2c	17,487	1,305	18,792	

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Training and welfare - staff	3,298	-	3,298	4,039
Recruitment & relocation expenses	4,060	-	4,060	75
Pastor's expenses	310	-	310	567
Premises Expenses				
Rent	34,883	-	34,883	34,342
Rates and water charges	1,629	-	1,629	615
Light heat and power	7,103	1,643	8,746	7,795
Cleaning and waste management	1,324	-	1,324	751
Premises repairs, renewals and maintenance	11,450	-	11,450	4,039
Property insurance	5,949	-	5,949	3,814
Administrative overheads				
Telephone, fax and internet	2,751	-	2,751	2,217
Stationery and printing	1,810	59	1,869	1,688
Subscriptions to periodicals	4,294	-	4,294	3,805
Software licences and expenses	1,470	-	1,470	1,172
Music	75	-	75	69
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	828	-	828	783
Financial costs				
Depreciation & Amortisation in total for the	5,524	-	5,524	5,701
Support costs before reallocation	86,758	1,702	88,460	71,472
Total support costs - Current Year	86,758	1,702	88,460	71,472

All the expenditure in the prior year was unrestricted.

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	1,500	-	1,500	1,100
Trustees' remuneration	33,879	24,886	58,765	85,736
NIC on Trustees' remuneration	844	987	1,831	2,671
Total Governance costs	36,223	25,873	62,096	89,507
<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Independent Examiner's fees	1,100	-	1,100	
Trustees' remuneration	42,751	42,985	85,736	
NIC on Trustees' remuneration	2,671	-	2,671	
Total Governance costs	46,522	42,985	89,507	

Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP

31 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Current Year</i>					
Total direct spending	B2a	44,204	9,068	53,272	40,328
Total grantmaking costs	B2c	16,550	17,402	33,952	18,792
Total support costs	B2d	86,758	1,702	88,460	71,472
Total Governance costs	B2e	36,223	25,873	62,096	89,507
Total charitable expenditure	B2	183,735	54,045	237,780	220,099
		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
<i>Prior Year</i>					
Total direct spending	B2a	39,855	473	40,328	
Total grantmaking costs	B2c	17,487	1,305	18,792	
Total support costs	B2d	71,472	-	71,472	
Total Governance costs	B2e	46,522	42,985	89,507	
Total charitable expenditure	B2	175,336	44,763	220,099	

HEATON MOOR EVANGELICAL CHURCH

England & Wales - Charity number 1129533

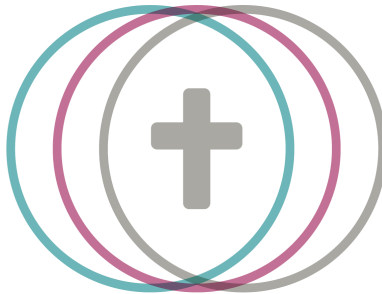
Accounts

**TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
OF**

HEATON MOOR EVANGELICAL CHURCH

(Operating as Emmanuel Community Church)

30TH SEPTEMBER 2022



EMMANUEL
COMMUNITY CHURCH

Registered Charity Number: 1129533

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HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)
LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustee: The Fellowship of Independent Evangelical Churches Limited (FIEC)

Managing Trustees: The Managing Trustees, which includes Elders and Managing Deacons, who served during the year and up to the date of approval of this report were as follows:

Mr S Cook	(Elder on sabbatical)
Mr T Cox	(Elder)
Mr S Forman	(Managing Deacon & Administrator)
Mr D Ingram	(Managing Deacon & Chair of Trustees)
Mr C Johnson	(Elder appointed 9 December 2021)
Rev J Kidd	(Elder until 31 March 2023)
Mr P Slack	(Elder)
Dr R Stout	(Elder)
Dr J A Van den Berg	(Managing Deacon & Treasurer)

Bankers: The Co-operative Bank
Barclays Bank

Operational address: 55 Green Lane
Heaton Moor
Stockport
SK4 3LH

Legal advisers: FIEC Ltd
39 The Point
Market Harborough
LE16 7QU

Independent Examiner: Mrs Helen Bolton FCA
Malmar
6 High Moor Ave
Moortown
Leeds
LS17 6RS

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church) TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The managing trustees of the charity present their annual report and financial statements for the year ended 30 September 2022.

Structure, governance and management

Emmanuel Community Church (ECC) is the operating name of Heaton Moor Evangelical Church (HMEC). The change of name was registered with the Charity Commission in 2016, following the relocation of the main church services out of the Heaton Moor area across to Reddish. Throughout this report we will refer to the charity as HMEC.

HMEC's governing document is a consolidated trust deed dated 5th December 2016, which combines the Trust Deed dated 29th February 1972 and the amendments thereto contained in the Deeds of Variation dated 10th May 2010 and 17th October 2016.

At a formally convened church members' meeting, the members of HMEC elect Elders and Deacons. The Elders and three Deacons are collectively named as Church Officers and they hold the position of Managing Trustee. The Federation of Independent Evangelical Churches (FIEC) act as legal advisers and FIEC Ltd is the Holding Trustee, holding property title deeds and other legal contracts in trust for HMEC. The Holding Trustee has no other powers regarding the governance and management of the charity. Throughout this document when reference is made to trustees, that is taken to mean the Managing Trustees.

Regular meetings of the trustees ensure that there is agreement over direction and expenditure. The trustees are appointed to serve the members of the church and some decisions (as set out in the Rules within the Trust Deed) can only be taken following a vote of the membership.

The trustees have delegated first line operational responsibility for issues such as the protection of children and vulnerable adults to small groups or individuals.

Any newly appointed trustees are given the latest trustees annual reports and financial statements of the charity, the Trust Deed and notes on the duties and responsibilities of trustees.

The Charity employs a Pastor, a Community Evangelist, a part-time Families worker, a part-time Women's worker, a part-time Administrator and two cleaners.

HMEC (ECC) is affiliated to the FIEC and is a member of the Northwest Partnership.

Charitable objectives and principal activities

The purpose of the charity is the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Word of God.

The trustees have also reviewed the Charity Commission guidelines on public benefit and have met throughout the year to consider the additional policies and activities of the church. The trustees believe that these benefit the public by providing opportunities to meet as a community, to serve one another and to provide service to or otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

Proclamation of the gospel in word and action is a key emphasis in the activities of HMEC. Our Sunday services are for worship, teaching and prayer and are beneficial in helping the church community to live out their faith in their daily living. All are welcome to our Sunday services.

Activities for all ages, from babies to those in later stages of life, are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through individual conversations or more formal presentations. Normal activities include the following

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

- Sunday Morning services, including crèche and children's and youth groups
- A monthly evening service
- Oasis - a weekly meeting for over 55's
- 2 Parent & Toddler Groups – weekly sessions for young families
- Dads and Kids – a monthly session for dads and kids
- Parent & New Baby Group - a weekly session
- Parenting Skills courses
- Children and youth groups - weekly clubs
- Home Groups meeting weekly for Bible study, prayer and mutual encouragement
- Groups for men and women
- A monthly church family prayer meeting
- Hope Explored courses for any who express an interest in investigating the Christian faith
- Community Fundays
- Holiday Bible Club for Primary School children

HMEC makes grants or donations to individuals and organisations who are seeking to promote the Christian faith by word and in action, both in the UK and Internationally. Recommendations are made to the trustees by a small group of church members known as the Global Vision Group.

HMEC relies on teams of volunteers to work with members of staff in delivering its programme of activities and events. Roles undertaken by volunteers include

- Playing music to support worship
- Overseeing audio/visual presentation
- Providing catering
- Befriending adults and families
- Delivering Bible teaching to small groups of children, youth and adults
- Organisation of social events
- Carrying out building maintenance

Achievements and performance in the year

For all of the period under review, the church has sought to fulfil its objectives. Our Sunday morning gatherings are centred on the Word of God. Our preaching tries to be faithful to the passage, pointing people to Jesus and applying the Scriptures in relevant ways. We enjoy singing praises, praying to our Almighty God and sharing communion with one another.

The majority of the teaching on Sundays is delivered by the Pastor and Evangelist, with a number of members of the congregation supplementing the programme. The trustees are particularly grateful to all the people who have contributed to this work. The facilities at Houldsworth Mill have allowed for the children and young people to engage in appropriate, age related activities during every service.

Our midweek groups largely take place at our Heaton Moor site. The midweek clubs for children and teenagers, i.e. Mini's (Reception and Yrs.1-2), Rise (Yrs. 3-6) and Shine (Yrs. 7-13) are attended by children and young people from the church and the community. They usually meet each week during school term times. In addition to weekly activities, we have run a Children's Holiday Club during the Summer Holidays at the Reddish base.

The church has been able to continue its popular weekly Parent and Toddler Groups, and a Parent and Baby Group under the leadership of our Family worker and her team of committed volunteers. A new parent Toddler group that had started at the Reddish site continues to do well and provides support and an activity for members of our community. Out of these groups there continues to be an appetite for special events such as Parenting Skills Courses and Bible studies and a separate group for Dad's and Toddlers once a month on a Saturday morning.

We have still sought to provide pastoral and practical care where possible. Help such as providing groceries, hot meals, clothes and more for less fortunate members of our community, has been a pleasure to

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

be able to address. We are in the process of seeing how we can further expand our social justice ministry by seeking links with various charities and by looking to take on a volunteer to head this activity up.

The church's weekly Oasis group for those over 55 years of age is a great time of Bible Study, exercise classes, lunches, films, quizzes, etc. Thanks to an excellent team of volunteers we have continued to provide spiritual and emotional support as well as friendship during what has been a very difficult time for our elderly.

Family, women's and men's social events are arranged from time to time to build bridges with our community and the parents of the children who attend our mid-week clubs, developing relationships which provide opportunities for support, friendship and sharing our faith. Our summer Fundays, at the Reddish base, has brought us great favour with the local community who enjoy the free afternoon of fun.

HMEC remains committed to providing pastoral care both to those who attend the church and those who live in the local area who seek our care. Within the church this is largely organised through Home Groups (smaller groups made up mostly by those who attend our regular Sunday meetings). They meet weekly for Bible study, prayer and mutual encouragement. However, the Staff and Elders also spend time visiting, teaching and praying with those who request it.

The charity continues to maintain a social fund for those in the church and community who find themselves needing financial assistance. This is described more fully in note 11.

The charity has maintenance responsibilities for the original Church building on Green Lane, Heaton Moor, which it owns outright, and some aspects of maintenance at Houldsworth Mill, which it leases.

Events after the balance sheet date

Rev Jamie Kidd, the pastor, resigned from his post after the year end and left employment in early 2023. As detailed in note 7 to the accounts, at the year-end there was a loan outstanding from Rev Kidd which was secured on his family home. This loan became repayable when he ceased to be employed by HMEC. Prior to these accounts being approved the property was sold and the loan repaid in full, together with a further £13,489 return on investment equal to the share in growth in value of the property. At the same time funds held in a restricted fund will be released according to the wishes of the original donors, and this is explained further in note 11. Those transactions will be reflected in the 2022/23 accounts.

Financial review

The accounts have been prepared on the accruals basis and have been independently examined in accordance with the requirements of the Charities Act.

The principal source of income is donations from the congregation and other contacts. Donors are encouraged to make use of the Gift Aid facility where possible. Expenditure consists mainly of the cost of employment of those we consider necessary to fulfil our objectives, the costs of premises from which to fulfil our objectives and donations to groups whose objectives we believe to be aligned with ours.

Our long-term reserves of around 2 months of expenditure are held in a deposit account with the Co-operative Bank.

During the year, income from unrestricted funds was £208,875 (2020/21: £178,642), and income from restricted funds was £4,929 (2020/21: £64,161). £14,547 of the increase in unrestricted income relates to the investment income earned on the pastor's initial loan, related to the share of equity in the property he sold. This is held in the designated fund and used to enable the new increased loan to be made, as described in note 7. In addition, regular donations and plate collections have increased over the year. Expenditure from unrestricted funds totaled £175,336 (2020/21: £210,329), and consisted mainly of staff costs, rent, mission giving, utilities, and depreciation. Expenditure was lower than last year mainly because there was less need to carry out property maintenance. There were also reductions in staff costs after the pastor-in-

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

training left in 2021. Expenditure from restricted funds totaled £44,763 (2020/21: £32,453), consisting of staff salaries for the Evangelist and Women's worker, together with support to individuals through the social fund. The increased costs relate to the Evangelist being in post for a full year.

The overall result for the year was net income on unrestricted funds of £33,539 (2020/21: net expenditure £31,686) and this amount has been transferred to general funds. Restricted funds decreased by £39,834 (2020/21: £31,707 decrease) as grants and donations in prior years were used to fund salaries of the Evangelist and Women's Worker. The result across all funds was an excess of expenditure over income of £5,290 (2020/21: Excess income £21)

It is not possible to quantify, in financial terms, the work done by many volunteers but the Trustees recognise and are grateful for this.

Future developments

We continue to review how we may expand our outreach into the Reddish community, while maintaining our long established presence in the Heaton, the latter being something we will continue to review over the coming year. Alongside our various community outreach activities, the Trustees aim to use the Evangelist to build stronger connections and make further opportunities to help alleviate the social needs of our community.

Following consultation with and support from the FIEC, an application has been submitted for a new CIO which will, ultimately, replace the HMEC Trust. This has been a time consuming task but it is hoped it will be completed during 2022/23.

Risk review, funds and reserves policy

The trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- ❑ Failure to maintain church buildings in a good state of repair;
- ❑ Failure to comply with the terms of the lease re Houldsworth Mill
- ❑ Inherent risks associated with employment of staff.

The trustees believe that these risks are minimised by regular meetings, development and monitoring of policies and procedures and regular consideration of financial information.

The trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising, such as falling levels of donations or any urgent and unexpected expenditure.

Free Reserves represents the total unrestricted funds of the charity less amounts tied up in fixed assets, on the basis that these cannot be sold without affecting the achievement of charitable objectives. The Trustees aim to retain sufficient Free Reserves to meet three months expenditure (c£60k). In addition, from time to time, should it be justified by plans for significant projects, we may hold a greater amount, and these may be held as specific designated funds. The net income in 2021/2022 has increased Free Reserves to £105,409 (2021: £80,716,) which is significantly higher than necessary at 6 months' costs (2021: 5 months'). Budgets for 2022/23 anticipate another year of investment in additional staff and outreach projects, which will reduce free reserves in line with the policy.

Further details of funds are set out in note 11 of the Financial Statements.

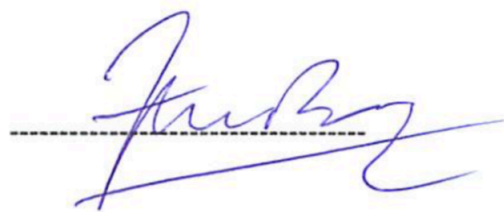
Statement of Trustees responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees have:-

- ❑ selected suitable accounting policies and applied them consistently;
- ❑ made judgments and estimates that are reasonable and prudent;
- ❑ stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ❑ prepared the financial statements on the going concern basis.

The Trustees are responsible for keeping proper accounting records which 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Trustees on 5th April 2023 and signed on their behalf by:



**HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEATON MOOR
EVANGELICAL CHURCH FOR THE YEAR ENDED 30 SEPTEMBER 2022**

This report on the financial statements of the charity for the year ended 30 September 2022, which are set out on pages 9 to 16, is in respect of an examination carried out in accordance with 144 of the Charities Act 2011 ("The Act")

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility:

- to examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

5th April 2023

**Helen Bolton, FCA
Chartered Accountant
Malmar
6 High Moor Avenue
Leeds
LS17 6RS**

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

**Statement of Financial Activities
For the year ending 30 September 2022**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
<u>INCOME</u>							
Donations & Legacies	2(a)	185,320	4,929	190,249	178,130	64,161	242,291
Investment Income	2(b)	14,560	-	14,560	46	-	46
Church Activities	2(c)	8,995	-	8,995	466	-	466
TOTAL INCOME		208,875	4,929	213,804	178,642	64,161	242,803
<u>EXPENDITURE</u>							
Charitable Activities	3	175,336	44,763	220,099	210,329	32,453	242,782
TOTAL EXPENDITURE		175,336	44,763	220,099	210,329	32,453	242,782
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		33,539	(39,834)	(6,295)	(31,687)	31,708	21
Transfers between funds	11	-	-	-	1	(1)	-
NET MOVEMENT IN FUNDS		33,539	(39,834)	(6,295)	(31,686)	31,707	21
Balances b/fwd.		521,434	159,920	681,354	553,120	128,213	681,333
Balances c/fwd.	11	554,973	120,086	675,059	521,434	159,920	681,354

The notes on the following pages form part of these accounts.

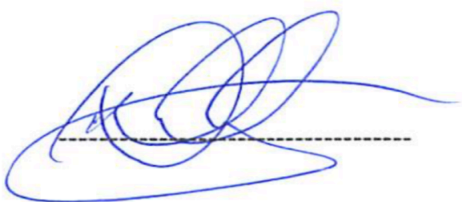
HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

Balance Sheet at 30 September 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
<u>FIXED ASSETS</u>							
Tangible Fixed Assets	6	388,867	-	388,867	394,568	-	394,568
Long-term Investments	7	60,697	38,350	99,047	46,150	38,350	84,500
TOTAL FIXED ASSETS		449,564	38,350	487,914	440,718	38,350	479,068
<u>CURRENT ASSETS</u>							
Debtors	8	2,912	-	2,912	2,953	-	2,953
Members Loans	9	-	300	300	-	1,655	1,655
Bank & Cash Balances		105,823	82,190	188,013	80,747	120,827	201,574
TOTAL CURRENT ASSETS		108,735	82,490	191,225	83,700	122,482	206,182
<u>LIABILITIES</u>							
Creditors: Amounts falling due in one year	10	3,326	754	4,080	2,984	912	3,896
NET CURRENT ASSETS		105,409	81,736	187,145	80,716	121,570	202,286
TOTAL NET ASSETS		554,973	120,086	675,059	521,434	159,920	681,354
REPRESENTED BY:							
<u>FUNDS</u>							
Unrestricted	11	554,973	-	554,973	521,434	-	521,434
Restricted	11	-	120,086	120,086	-	159,920	159,920
		554,973	120,086	675,059	521,434	159,920	681,354

The notes on the following pages form part of these accounts.

Approved by the trustees on 5th April 2023 and signed on its behalf by




NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015 (FRS 102)" and UK Generally Accepted Practice as it applies from 1 January 2016.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

General funds are available at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 10 to the accounts.

Donations and grants and similar income

Income from donations and grants, including capital grants and donations, is accounted for when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the income to which they relate.

Legacies are accounted for when the Charity is legally entitled to the amounts due.

Investment income is accounted for when it is received.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in income under restricted funds when it is due.

Fixed assets and Depreciation

Properties owned by the charity are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Expenditure on the building which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done.

The open market value of functional property may be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the Charity

Depreciation of tangible fixed assets is provided in order to write off the cost or valuation, after taking account of scrap values, over the expected useful lives as follows:-

Furniture and Equipment	20% on cost less residual value
Freehold land and property	1% on cost less residual value
Property improvements	2% on cost less residual value

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

		Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
2. INCOME							
2(a)	Donations & Legacies						
	Regular donations	137,785	4,929	142,714	132,124	2,586	134,710
	Plate collections	2,457	-	2,457	1,591	-	1,591
	One-off donations	14,869	-	14,869	15,145	61,575	76,720
	Tax Recoverable under gift aid	30,209	-	30,209	29,270	-	29,270
		185,320	4,929	190,249	178,130	64,161	242,291
2(b)	Investment Income						
	Return on investment re Pastors loan	14,547	-	14,547	-	-	-
	Bank interest	13	-	13	46	-	46
		14,560	-	14,560	46	-	46
2(c)	Income from Church Activities						
	Sundry lettings	8,875	-	8,875	466	-	466
	Other income from church activities	120	-	120	-	-	-
		8,995	-	8,995	466	-	466
	TOTAL INCOME	208,875	4,929	213,804	178,642	64,161	242,803
3. EXPENDITURE		Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £
	Charitable Activities						
	Staff costs (See note 4)	72,441	42,985	115,426	94,802	29,420	124,222
	Mission giving	17,487	1,305	18,792	15,540	2,733	18,273
	Evangelism	10,123	-	10,123	5,004	-	5,004
	Rent	34,342	-	34,342	32,644	-	32,644
	Repairs & maintenance	4,859	-	4,859	27,151	-	27,151
	Insurance	3,814	-	3,814	3,059	-	3,059
	Light, heat, water & telephone	10,627	-	10,627	9,970	-	9,970
	Membership and licences	3,805	-	3,805	5,127	-	5,127
	Costs relating to church activities	717	-	717	788	-	788
	Catering	4,067	-	4,067	1,702	-	1,702
	Children's, Families' and Youth work	2,610	473	3,083	3,274	-	3,274
	CAP Job club	-	-	-	-	300	300
	Printing, copying & stationery	1,688	-	1,688	1,909	-	1,909
	IT and website	1,172	-	1,172	1,514	-	1,514
	Legal and Professional	783	-	783	1,144	-	1,144
	Independent Examiner's fee	1,100	-	1,100	1,000	-	1,000
	Depreciation of furniture and equipment	1,345	-	1,345	1,346	-	1,346
	Depreciation of buildings	4,356	-	4,356	4,355	-	4,355
	TOTAL EXPENDITURE	175,336	44,763	220,099	210,329	32,453	242,782

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

4. STAFF COSTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
Salaries		62,001	39,480	101,481	81,010	27,515	108,525
Employers National Insurance		1,711	1,517	3,228	1,688	551	2,239
Pension		3,036	1,988	5,024	4,133	1,354	5,487
Recruitment & relocation		75	-	75	1,461	-	1,461
Travel		1,579	-	1,579	84	-	84
Staff training		4,039	-	4,039	6,426	-	6,426
Total		72,441	42,985	115,426	94,802	29,420	124,222

5. NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR				TOTAL 2021/22 £	TOTAL 2020/21 £
This is stated after charging:					
	Fees re Independent Examination			1,100	1,000
	Depreciation			5,701	5,701
	Trustees remuneration			-	-
	Staff costs			115,426	124,222

Rev Jamie Kidd is the Pastor of the church and is also a trustee. £44,084 (2020/21: £45,395) of the staff costs listed here relate to his role as Pastor, he receives no remuneration for his duties as a Trustee.

Chris Johnson is employed as Evangelist and is also a trustee. £34,849 (2021: £23,575) of the staff costs listed here relate to his role as Evangelist, he receives no remuneration for his duties as a Trustee.

Simon Foreman works as the church administrator and is also a trustee. £9,474 (2020/21: £7,582) of the staff costs listed here relate to his employment, he receives no remuneration for his duties as a Trustee

Dot Ingram is employed as the Women's worker. She is married to David Ingram who is a trustee. £10,302 (2020/21: £7,449) of the staff costs listed here relate to her role as Women's Worker. David receives no remuneration for his duties as a Trustee.

All charity trustees are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

6. TANGIBLE FIXED ASSETS		Freehold land & buildings	Furniture & equipment	Total £
Cost	At 1 October	417,778	70,836	488,614
	Additions at Cost	-	-	-
	Disposals	-	-	-
	At 30 September	417,778	70,836	488,614
Depreciation	At 1 October	26,131	67,915	94,046
	Charge for the year	4,356	1,345	5,701
	Released on disposals	-	-	-
	At 30 September	30,487	69,260	99,747
Net book value at 30 September 2022		387,291	1,576	388,867
Net book value at 30 September 2021		391,647	2,921	394,568

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

7. LONG-TERM INVESTMENTS	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Balance at 1 October	46,150	38,350	84,500	46,150	38,350	84,500
Repayments received	(46,150)	(38,350)	(84,500)	-	-	-
New loans	60,697	38,350	99,047	-	-	-
Balance at 30 September	60,697	38,350	99,047	46,150	38,350	84,500

During 2018/19 members of the charity in general meeting approved an unsecured long-term loan to the Pastor and his wife to enable them to purchase a suitable family home, on the basis that the trustees believe it to be in the best interests of the charity that the Pastor lives locally, despite high house prices. A formal loan agreement was signed on 6 November 2018 and an updated agreement signed on 1 September 2019. The loan was repayable on the earlier of the sale of the property, Mr Kidd ceasing to be employed by the charity, or within 365 days of the Charity providing written notice of demand. No interest is charged, however when the property is sold, 31.3% of any proceeds in excess of £270,000 is added to the capital so the charity can share in any appreciation of the asset. The full loan was funded partly out of restricted donations from members of the Church and partly out of general funds. In October 2021 the property was sold and the loan repaid in full along with a £14,546 "profit share", which is included within investment income in note 2. In November 2021 a replacement loan was made for £99,046, with the same terms as the initial loan, secured on the new family home. After the year end the Pastor resigned and so the loan became repayable when employment ceased. Prior to these accounts being approved the property was sold and the loan repaid in full, together with a further £13,489 return on investment equal to the share in growth in value of the property. The return on investment and repayment of the loan will be reflected in the 2022/23 accounts. At the same time funds held in a restricted fund will be released according to the wishes of the original donors, and this is explained further in note 11.

8. DEBTORS AND PREPAYMENTS	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Gift aid recoverable	2,512	-	2,512	2,953	-	2,953
Prepayments & Accrued income	400	-	400	-	-	-
	2,912	-	2,912	2,953	-	2,953

9. MEMBERS LOANS	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Balance at 1 October	-	1,655	1,655	-	3,716	3,716
New loans	-	-	-	-	500	500
Repayments received	-	(1,355)	(1,355)	-	(2,561)	(2,561)
Balance at 30 September	-	300	300	-	1,655	1,655

Loans to members are technically repayable on demand but there is an expectation that the current loans should be cleared within the next 12 months.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Accruals & deferred income	2,729	166	2,895	2,125	164	2,289
PAYE	597	588	1,185	859	748	1,607
	3,326	754	4,080	2,984	912	3,896

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

11. FUNDS			Bal 1 Oct 2021	Income	Expenditure	Transfers In / (Out)	Bal 30 Sept 2022
<u>Restricted Funds</u>							
Social Fund			7,617	-	(1,305)	-	6,312
Pastors loan			38,350	-	-	-	38,350
Evangelist			100,789	4,929	(32,906)	-	72,812
Womens Worker			12,377	-	(10,552)	-	1,825
Houseparty			787	-	-	-	787
Total restricted funds			159,920	4,929	(44,763)	-	120,086
<u>Unrestricted Funds</u>							
General funds invested in Tangible Fixed Assets			394,568	-	(5,701)	-	388,867
General funds invested in Long term investments			46,150	14,547	-	-	60,697
General free reserves			80,716	194,328	(169,635)	-	105,409
Total unrestricted funds			521,434	208,875	(175,336)	-	554,973
Total Funds			681,354	213,804	(220,099)	-	675,059
Social Fund	Some donations to the charity are made specifically to enable the church to provide grants to individuals in need and these are held in this restricted funds until needed. Any balance at the end of the year is available to spend in subsequent years.						
Pastors loan	As explained in note 7, in 2018/19 the charity made unsecured long-term loans to the Pastor and his wife. At the time of the original advance, donations totalling £38,350 were received from individuals to enable the charity to make the loan without putting unwarranted pressure on general funds. An amount equal to those donations has been held in a restricted fund since that time. After the end of the financial year but before these accounts were signed the loan was repaid and the restricted fund no longer required. Some donors (total value £13,900) requested that an amount equal to their donation should be given by way of gift to the former pastor and the remainder requested that their portion be released to general funds. All these transactions will be accounted for during 2022/23.						
Evangelist	Donations have been received over recent years to support employment costs of employing an Evangelist. The balance is sufficient to fund the post for a further 2 years.						
Womens Worker	A grant was received from FIEC in 2020 to fund employment costs for a Womens Worker. The remaining balance is sufficient to fund the post until December 2022.						

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2022 (Cont.)

11. FUNDS (continued)

Houseparty	Occasionally church members go away for a teaching and fellowship weekend known as a houseparty. Donations are received to enable church members to attend at a notional cost. Any balance remaining after conference centre fees and expenses are paid is carried forward for future similar events.								
General funds invested in tangible fixed assets and long term investments	The charity has invested some of its general funds in the building on Green Lane, in furniture and equipment at both sites, and the long term loan to the Pastor. As there is no intention to dispose of the assets, these funds are not considered to be readily available for the charity to use in its day to day operations. A charge is made to cover the depreciation charge on tangible fixed assets, so that balances reduce in line with the carrying value of the related assets.								
General free reserves	Free reserves represent funds that are not restricted or designated for specific purposes or invested in fixed assets. The trustees have resolved to hold free reserves at a minimum of 3 months' running costs which would be c£60,000. Excess free reserves have been used in recent years to fund maintenance work at Green Lane and pay for additional staff and this will continue into the future.								

HEATON MOOR EVANGELICAL CHURCH

England & Wales - Charity number 1129533

Accounts

**TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
OF
HEATON MOOR EVANGELICAL CHURCH
(Operating as Emmanuel Community Church)**

30TH SEPTEMBER 2021



**HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel
Community Church)**

Registered Charity Number: 1129533

**HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel
Community Church)**

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Pages 11-16	Notes to the Accounts

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustee: The Fellowship of Independent Evangelical Churches Limited (FIEC)

Managing Trustees: The Managing Trustees, which includes Elders and Managing Deacons, who served during the year and up to the date of approval of this report were as follows:

Mr S Cook	(Elder on sabbatical)
Mr T Cox	(Elder)
Mr R Evans	(Elder until 31 December 2020)
Mr S Forman	(Managing Deacon & Administrator)
Mr D Ingram	(Managing Deacon & Chair of Trustees)
Mr C Johnson	(Elder appointed 9 December 2021)
Rev J Kidd	(Elder)
Mr P Slack	(Elder)
Dr R Stout	(Elder)
Dr J A Van den Berg	(Managing Deacon & Treasurer)

Bankers: The Co-operative Bank
Barclays Bank

Operational address: 55 Green Lane
Heaton Moor
Stockport
SK4 3LH

Legal advisers: FIEC Ltd
39 The Point
Market Harborough
LE16 7QU

Independent Examiner: Mrs Helen Bolton FCA
894 Scott Hall Rd
Moortown
Leeds
LS17 6JZ

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The managing trustees of the charity present their annual report and financial statements for the year ended 30 September 2021.

Structure, governance and management

Emmanuel Community Church (ECC) is the operating name of Heaton Moor Evangelical Church (HMEC). The change of name was registered with the Charity Commission in 2016, following the relocation of the main church services out of the Heaton Moor area across to Reddish. Throughout this report we will refer to the charity as HMEC.

HMEC's governing document is a consolidated trust deed dated 5th December 2016, which combines the Trust Deed dated 29th February 1972 and the amendments thereto contained in the Deeds of Variation dated 10th May 2010 and 17th October 2016.

At a formally convened church members' meeting, the members of HMEC elect Elders and Deacons. The Elders and three Deacons are collectively named as Church Officers and they hold the position of Managing Trustee. The Federation of Independent Evangelical Churches (FIEC) act as legal advisers and FIEC Ltd is the Holding Trustee, holding property title deeds and other legal contracts in trust for HMEC. The Holding Trustee has no other powers regarding the governance and management of the charity. Throughout this document when reference is made to trustees, that is taken to mean the Managing Trustees.

Regular meetings of the trustees ensure that there is agreement over direction and expenditure. The trustees are appointed to serve the members of the church and some decisions (as set out in the Rules within the Trust Deed) can only be taken following a vote of the membership.

The trustees have delegated first line operational responsibility for issues such as the protection of children and vulnerable adults to small groups or individuals.

Any newly appointed trustees are given the latest trustees annual reports and financial statements of the charity, the Trust Deed and notes on the duties and responsibilities of trustees.

The Charity employs a Pastor, a Community Evangelist, a part-time Families worker, a part-time Women's worker, a part-time Administrator and two cleaners. Until August 2021 the charity also employed a pastor in training.

HMEC (ECC) is affiliated to the FIEC and is a member of the Northwest Partnership.

Charitable objectives and principal activities

The purpose of the charity is the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Word of God.

The trustees have also reviewed the Charity Commission guidelines on public benefit and have met throughout the year to consider the additional policies and activities of

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

the church. The trustees believe that these benefit the public by providing opportunities to meet as a community, to serve one another and to provide service to or otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

Proclamation of the gospel in word and action is a key emphasis in the activities of HMEC. Our Sunday services are for worship, teaching and prayer and are beneficial in helping the church community to live out their faith in their daily living. All are welcome to our Sunday services.

Activities for all ages, from babies to those in later stages of life, are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through individual conversations or more formal presentations. Normal activities include the following, but due to the restrictions in 2020/21 as a result of Covid-19, some of these activities were suspended during the early part of the financial year.

- Sunday Morning services, including crèche and children's and youth groups
- A monthly evening service
- Oasis - a weekly meeting for over 55's
- 2 Parent & Toddler Groups - weekly sessions for young families
- Who Let the Dads Out - a fortnightly session for dads and kids
- Parent & New Baby Group - a weekly session
- Parenting Skills courses
- Children and youth groups - weekly clubs
- Home Groups meeting weekly for Bible study, prayer and mutual encouragement
- Groups for men and women
- A monthly church family prayer meeting
- Christianity Explored courses for any who express an interest in investigating the Christian faith
- A Learning Site - to help people engage theologically with the Holy Bible
- Community Fundays

HMEC makes grants or donations to individuals and organisations who are seeking to promote the Christian faith by word and in action, both in the UK and Internationally. Recommendations are made to the trustees by a small group of church members known as the Global Vision Group.

HMEC relies on teams of volunteers to work with members of staff in delivering its programme of activities and events. Roles undertaken by volunteers include

- Playing music to support worship
- Overseeing audio/visual presentation
- Providing catering
- Befriending adults and families
- Delivering Bible teaching to small groups of children, youth and adults
- Organisation of social events
- Carrying out building maintenance

Achievements and performance in the year

For all of the period under review, the church has sought to fulfil its objectives even when operating under COVID 19 restrictions. Our regular activities such as providing

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

opportunities for worship, teaching and fellowship, both on Sundays and midweek were a hybrid of broadcasting pre-recorded services, meeting online (in accordance with the governments restrictions) and in person. Although the majority of restrictions were lifted in June 2021, we have continued to stream services for those who are reluctant/unable to attend services in person. A small group of more vulnerable people meet at our Green Lane Church premises on a Sunday morning using Covid secure policies. The National Lockdown and our area's subsequent move into Tier 4 were obvious hurdles for us. For much of the pandemic, however the church was able to meet on Sunday mornings at Houldsworth Mill in Reddish, with monthly evening services from 55 Green Lane in Heaton Moor. The bulk of our midweek community work and bible study which runs from our Green Lane premises was, however, put on hold for much of the pandemic. The majority of the teaching on Sundays is delivered by the Pastor and Trainee Pastor, with a number of members of the congregation supplementing the programme. The trustees are particularly grateful to all the people who have contributed to this work. The facilities at Houldsworth Mill have allowed for the children and young people to engage in appropriate, age related activities during every service - within the guidance provided by Government while restrictions were in place

Under ordinary circumstances we would facilitate midweek clubs for children and teenagers, i.e. Mini's (Reception and Yrs.1-2), Rise (Yrs. 3-6) and Shine (Yrs. 7-13) which have been attended by children and young people from the church and the community. They usually meet each week during school term times. In addition to weekly activities, we often run a Children's Holiday Club during the Easter Holidays at the Green Lane base. However, once again, for much of the year, these groups have been impacted by the COVID19 restrictions.

However, where guidelines have allowed, the church has been able to continue its popular weekly Parent and Toddler Groups, and a Parent and Baby Group under the leadership of voluntary staff using online technology and materials delivered to children's homes. A new parent Toddler group that had started at the Reddish site continues to do well and provide support and an activity for members of our community. Out of these groups there continues to be an appetite for special events such as Parenting Skills Courses and Bible studies and a separate group for Dad's and Toddlers once a fortnight on a Saturday morning. We have been looking forward to being able to meet with more freedom and regularity as well as starting up the groups that have been put on hold or conducted on-line over the pandemic. Whilst the government guidelines have influenced the amount of community work we could engage in, we have still sought to provide pastoral and practical care where possible. Help such as providing groceries, hot meals, clothes and more for less the fortunate members of our community, has been a pleasure to be able to address. We are in the process of seeing how we can further expand our social justice ministry by seeking links with various charities and by looking to take on a volunteer to head this activity up.

The church's weekly Oasis group for those over 55 years of age has not been able to meet, during the pandemic since nearly all its members are in the 'vulnerable' category. However thanks to an excellent team of volunteers we have continued to provide spiritual and emotional support as well as friendship during what has been a very difficult time for our elderly.

Family, women's and men's social events are arranged from time to time to build bridges with our community and the parents of the children who attend our mid-week clubs, developing relationships which provide opportunities for support, friendship and sharing our faith, albeit this has mainly been online during the pandemic

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HMEC remains committed to providing pastoral care both to those who attend the church and those who live in the local area who seek our care. Within the church this is largely organised through Home Groups (smaller groups made up mostly by those who attend our regular Sunday meetings). They meet weekly for Bible study, prayer and mutual encouragement and have relied much on the use of ZOOM to comply with the restrictions imposed for much of the year. However, the Staff and Elders also spend time visiting, teaching and praying with those who request it.

The charity continues to maintain a social fund for those in the church and community who find themselves needing financial assistance. This is described more fully in note 11.

The charity has maintenance responsibilities for the original Church building on Green Lane, Heaton Moor, which it owns outright, and some aspects of maintenance at Houldsworth Mill, which it leases.

During the year the Church continued to conduct a search for an Evangelist, a post funded by generous donations and were able to make an appointment effective from Feb 21. Funded by a 2-year grant from the FIEC, we were also able to appoint a part-time Women's Worker as from Jan 21. Both of these appointments will help strengthen the Church's mission, vision and purpose in Reddish and the Heatons.

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

Financial review

The accounts have been prepared on the accruals basis and have been independently examined in accordance with the requirements of the Charities Act.

The principal source of income is donations from the congregation and other contacts. Donors are encouraged to make use of the Gift Aid facility where possible. Expenditure consists mainly of the cost of employment of those we consider necessary to fulfil our objectives, the costs of premises from which to fulfil our objectives and donations to groups whose objectives we believe to be aligned with ours.

Our long-term reserves of around 2 months of expenditure are held in a deposit account with the Co-operative Bank.

During the year, income from unrestricted funds was £178,642 (2019/20: £174,418), and income from restricted funds was £64,161 (2019/20: £58,325). Despite the ongoing impact of Covid-19, regular donations to the charity remained stable. Expenditure from unrestricted funds totalled £210,329 (2019/20: £180,568), and consisted mainly of staff costs, rent, mission giving, utilities, and depreciation. Expenditure was higher than last year mainly because of work to repair the roof of the property on Green Lane. Expenditure from restricted funds totalled £32,453 (2019/20: £12,027), consisting of staff salaries for the Evangelist and Women's worker, together with support to individuals through the social fund

The overall result for the year was net expenditure on unrestricted funds of £31,686 (2019/20: £11,295) and this amount has been transferred from general funds. Restricted funds decreased by £31,707 (2019/20: £51,443 increase).

It is not possible to quantify, in financial terms, the work done by many volunteers but the Trustees recognise and are grateful for this.

Future developments

We continue to review how we may expand our outreach into the Reddish community, while maintaining our long established presence in the Heaton, the latter being something we will continue to review over the coming year. Alongside our various community outreach activities, the Trustees aim to use the new Evangelist to build stronger connections and make further opportunities to help alleviate the social needs of our community.

Following consultation with and support from the FIEC, an application has been submitted for a new CIO which will, ultimately, replace the HMEC Trust. This has been a time consuming task but it is hoped it will be completed during 2021/22

Risk review, funds and reserves policy

The trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- ☐ Failure to maintain church buildings in a good state of repair;
- ☐ Failure to comply with the terms of the lease re Houldsworth Mill

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

- ☐ Inherent risks associated with employment of staff.
- ☐ Failure to comply with regulations related to Covid-19

The trustees believe that these risks are minimised by regular meetings, development and monitoring of policies and procedures and regular consideration of financial information.

The trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising, such as falling levels of donations or any urgent and unexpected expenditure.

Free Reserves represents the total unrestricted funds of the charity less amounts tied up in fixed assets, on the basis that these cannot be sold without affecting the achievement of charitable objectives. The Trustees aim to retain sufficient Free Reserves to meet two months expenditure (c£35k). In addition, from time to time, should it be justified by plans for significant projects, we may hold a greater amount, and these may be held as specific designated funds. The excess of expenditure over income in 2020/2021 has reduced Free Reserves to £80,716, which is still significantly higher at 5 months' costs (2020: 7 months'). Budgets for 2021/22 anticipate another year of investment in additional staff and outreach projects which will reduce free reserves back in line with the policy. Plans for subsequent years will have to incorporate additional funding sources if costs are to be sustained at this higher level

Further details of funds are set out in note 11 of the Financial Statements.

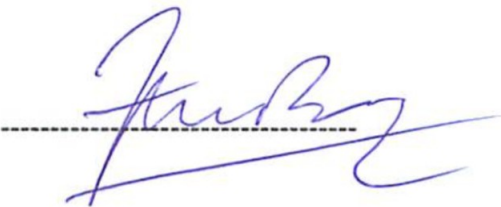
Statement of Trustees responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees have:-

- ☐ selected suitable accounting policies and applied them consistently;
- ☐ made judgements and estimates that are reasonable and prudent;
- ☐ stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ☐ prepared the financial statements on the going concern basis.

The Trustees are responsible for keeping proper accounting records which 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Trustees on 13th May2022 and signed on their behalf by:

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right, positioned above a dashed horizontal line.A handwritten signature in blue ink, appearing to read 'John' followed by a stylized surname, positioned above a dashed horizontal line.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEATON MOOR EVANGELICAL CHURCH FOR THE YEAR ENDED 30 SEPTEMBER 2021

This report on the financial statements of the charity for the year ended 30 September 2021, which are set out on pages 9 to 16, is in respect of an examination carried out in accordance with 144 of the Charities Act 2011 ("The Act")

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

16th May 2022

**HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel
Community Church)**

***Helen Bolton, FCA
Chartered Accountant
894 Scott Hall Rd
Moortown
Leeds
LS17 6JZ***

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)							
Statement of Financial Activities							
For the year ending 30 September 2021							
	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £
INCOME							
Donations & Legacies	2(a)	178,130	64,161	242,291	170,726	58,325	229,051
Investment Income	2(b)	46	-	46	197	-	197
Church Activities	2(c)	466	-	466	3,495	-	3,495
TOTAL INCOME		178,642	64,161	242,803	174,418	58,325	232,743
EXPENDITURE							
Charitable Activities	3	210,329	32,453	242,782	180,568	12,027	192,595
TOTAL EXPENDITURE		210,329	32,453	242,782	180,568	12,027	192,595
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(31,687)	31,708	21	(6,150)	46,298	40,148
Transfers between funds	11	1	(1)	-	(5,145)	5,145	-
NET MOVEMENT IN FUNDS		(31,686)	31,707	21	(11,295)	51,443	40,148
Balances b/fwd.		553,120	128,213	681,333	564,415	76,770	641,185
Balances c/fwd.	11	521,434	159,920	681,354	553,120	128,213	681,333
The notes on the following pages form part of these accounts.							

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)							
Balance Sheet at 30 September 2021							
	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
FIXED ASSETS							
Tangible Fixed Assets	6	394,568	-	394,568	400,269	-	400,269
Long-term Investments	7	46,150	38,350	84,500	46,150	38,350	84,500
TOTAL FIXED ASSETS		440,718	38,350	479,068	446,419	38,350	484,769
CURRENT ASSETS							
Debtors	8	2,953	-	2,953	5,005	-	5,005
Members Loans	9	-	1,655	1,655	-	3,716	3,716
Bank & Cash Balances		80,747	120,827	201,574	105,205	86,147	191,352
TOTAL CURRENT ASSETS		83,700	122,482	206,182	110,210	89,863	200,073
LIABILITIES							
Creditors: Amounts falling due in one year	10	2,984	912	3,896	3,509	-	3,509
NET CURRENT ASSETS		80,716	121,570	202,286	106,701	89,863	196,564
TOTAL NET ASSETS		521,434	159,920	681,354	553,120	128,213	681,333
REPRESENTED BY:							
FUNDS							
Unrestricted	11	521,434	-	521,434	553,120	-	553,120
Restricted	11	-	159,920	159,920	-	128,213	128,213
		521,434	159,920	681,354	553,120	128,213	681,333

The notes on the following pages form part of these accounts.

Approved by the Trustees on 13th May 2022 and signed on their behalf by:

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015 (FRS 102)" and UK Generally Accepted Practice as it applies from 1 January 2016.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

General funds are available at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 10 to the accounts.

Donations and grants and similar income

Income from donations and grants, including capital grants and donations, is accounted for when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the income to which they relate.

Legacies are accounted for when the Charity is legally entitled to the amounts due.

Investment income is accounted for when it is received.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in income under restricted funds when it is due.

Fixed assets and Depreciation

Properties owned by the charity are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Expenditure on the building which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done.

The open market value of functional property may be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the Charity

Depreciation of tangible fixed assets is provided in order to write off the cost or valuation, after taking account of scrap values, over the expected useful lives as follows:-

Furniture and Equipment	20% on cost less residual value
Freehold land and property	1% on cost less residual value
Property improvements	2% on cost less residual value

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)						
NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)						
2. INCOME	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £
2(a) Donations & Legacies						
Regular donations	132,124	2,586	134,710	122,945		122,945
Plate collections	1,591	-	1,591	1,923		1,923
One-off donations	15,145	61,575	76,720	19,274	58,325	77,599
Tax Recoverable under gift aid	29,270	-	29,270	26,584		26,584
	178,130	64,161	242,291	170,726	58,325	229,051
2(b) Investment Income						
Bank interest	46	-	46	197	-	197
	46	-	46	197	-	197
2(c) Income from Church Activities						
Sundry lettings	466	-	466	2,155	-	2,155
HMRC Job retention scheme	-	-	-	1,062		1,062
Other income from church activities	-	-	-	278	-	278
	466	-	466	3,495	-	3,495
TOTAL INCOME	178,642	64,161	242,803	174,418	58,325	232,743
Page 1						
3. EXPENDITURE	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £
Charitable Activities						
Staff costs (See note 4)	94,802	29,420	124,222	96,391	-	96,391
Mission giving	15,540	2,733	18,273	10,460	11,008	21,468
Evangelism	5,004	-	5,004	2,478	93	2,571
Rent	32,644	-	32,644	30,390	-	30,390
Repairs & maintenance	27,151	-	27,151	6,845	-	6,845
Insurance	3,059	-	3,059	2,446	-	2,446
Light, heat, water & telephone	9,970	-	9,970	8,296	-	8,296
Membership and licences	5,127	-	5,127	3,968	-	3,968
Costs relating to church activities	788	-	788	1,034	-	1,034
Catering	1,702	-	1,702	3,544	-	3,544
Children's, Families' and Youth work	3,274	-	3,274	1,406	-	1,406
CAP Job club	-	300	300	-	926	926
Printing, copying & stationery	1,909	-	1,909	3,144	-	3,144
IT and website	1,514	-	1,514	1,876	-	1,876
Bank charges	-	-	-	-	-	-
Legal and Professional	1,144	-	1,144	1,092	-	1,092
Independent Examiner's fee	1,000	-	1,000	1,000	-	1,000
Depreciation of furniture and equipment	1,346	-	1,346	1,842	-	1,842
Depreciation of buildings	4,355	-	4,355	4,356	-	4,356
TOTAL EXPENDITURE	210,329	32,453	242,782	180,568	12,027	192,595

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)

4. STAFF COSTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £
Salaries		81,010	27,515	108,525	82,473	-	82,473
Employers National Insurance		1,688	551	2,239	2,471	-	2,471
Pension		4,133	1,354	5,487	5,108	-	5,108
Recruitment & relocation		1,461	-	1,461	2,096	-	2,096
Travel		84	-	84	958	-	958
Staff training		6,426	-	6,426	3,285	-	3,285
Total		94,802	29,420	124,222	96,391	-	96,391

5. NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR

		TOTAL 2020/21 £	TOTAL 2019/20 £
This is stated after charging:			
	Fees re Independent Examination	1,000	1,000
	Depreciation	5,701	6,198
	Trustees remuneration	-	-
	Staff costs	124,222	96,391

Rev Jamie Kidd is the Pastor of the church and is also a trustee. £45,395 (2020: £42,590) of the staff costs listed here relate to his role as Pastor, he receives no remuneration for his duties as a Trustee.

Chris Johnson joined the staff team in February 2021 and became an elder and trustee after the year end but before these accounts were approved. £23,575 (2020: £nil) of the staff costs listed here relate to his role as Evangelist, he receives no remuneration for his duties as a Trustee.

Simon Foreman works as the church administrator and is also a trustee. £7,582 (2020: £7,329) of the staff costs listed here relate to his employment, he receives no remuneration for his duties as a Trustee.

Dot Ingram joined the staff team in January 2021. She is married to David Ingram who is a trustee. £7,449 (2020: £nil) of the staff costs listed here relate to her role as Womens Worker. David receives no remuneration for his duties as a Trustee.

All charity trustees are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

6. TANGIBLE FIXED ASSETS		Freehold land & buildings	Furniture & equipment	Total £
Cost	At 1 October	417,778	70,836	488,614
	Additions at Cost	-	-	-
	Disposals	-	-	-
	At 30 September	417,778	70,836	488,614
Depreciation	At 1 October	21,776	66,569	88,345
	Charge for the year	4,355	1,346	5,701
	Released on disposals	-	-	-
	At 30 September	26,131	67,915	94,046
Net book value at 30 September 2021		391,647	2,921	394,568
Net book value at 30 September 2020		396,002	4,267	400,269

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)

7. LONG-TERM INVESTMENTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
Balance at 1 October		46,150	38,350	84,500	46,150	38,350	84,500
New loans		-	-	-	-	-	-
Repayments received		-	-	-	-	-	-
Balance at 30 September		46,150	38,350	84,500	46,150	38,350	84,500

During 2018/19 members of the charity in general meeting approved an unsecured long-term loan to the Pastor and his wife to enable them to purchase a suitable family home, on the basis that the trustees believe it to be in the best interests of the charity that the Pastor lives locally, despite high house prices. A formal loan agreement was signed on 6 November 2018 and an updated agreement signed on 1 September 2019. The loan is repayable on the earlier of the sale of the property, Mr Kidd ceasing to be employed by the charity, or within 365 days of the Charity providing written notice of demand. No interest is charged, however when the property is eventually sold, 31.3% of any proceeds in excess of £270,000 will be added to the capital so the charity can share in any appreciation of the asset. The full loan was paid partly out of restricted donations from members of the Church and partly out of general funds.

8. DEBTORS AND PREPAYMENTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
Gift aid recoverable		2,953	-	2,953	2,463	-	2,463
Prepayments		-	-	-	2,542	-	2,542
		2,953	-	2,953	5,005	-	5,005

9. MEMBERS LOANS		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
Balance at 1 October		-	3,716	3,716	-	2,463	2,463
New loans		-	500	500	-	7,800	7,800
Repayments received		-	(2,561)	(2,561)	-	(6,547)	(6,547)
Balance at 30 September		-	1,655	1,655	-	3,716	3,716

Loans to members are technically repayable on demand but there is an expectation that the current loans should be cleared within the next 12 months.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
Accruals & deferred income		2,125	164	2,289	2,521	-	2,521
PAYE		859	748	1,607	988	-	988
		2,984	912	3,896	3,509	-	3,509

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)							
NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)							
11. FUNDS			Bal 1 Oct 2020	Income	Expenditure	Transfers In / (Out)	Bal 30 Sept 2021
<u>Restricted Funds</u>							
Social Fund			9,075	1,575	(3,033)	-	7,617
Pastors loan			38,350	-	-	-	38,350
Evangelist			60,000	62,586	(21,797)	-	100,789
Myanmar			1	-	-	(1)	-
Womens Worker			20,000	-	(7,623)	-	12,377
Houseparty			787	-	-	-	787
Total restricted funds			128,213	64,161	(32,453)	(1)	159,920
<u>Unrestricted Funds</u>							
General funds invested in Tangible Fixed Assets			400,269	-	(5,701)	-	394,568
General funds invested in Long term investments			46,150	-	-	-	46,150
General free reserves			106,701	178,642	(204,628)	1	80,716
Total unrestricted funds			553,120	178,642	(210,329)	1	521,434
Total Funds			681,333	242,803	(242,782)	-	681,354
Social Fund	Some donations to the charity are made specifically to enable the church to provide grants to individuals in need and these are held in this restricted funds until needed. Any balance at the end of the year is available to spend in subsequent years.						
Pastors loan	As explained in note 7, the charity made an unsecured long-term loan to the Pastor and his wife. Donations have been received from individuals to enable the charity to do this without putting unwarranted pressure on general funds. When the loan is subsequently repaid, donors will be consulted to determine whether their donations may be transferred to general funds or used for other purposes. Until that time they will be held as restricted funds and then the wishes of each donor will be enacted.						
Evangelist	Donations have been received over recent years to support employment costs of employing an Evangelist. An appointment was made during the year and employment costs allocated against this restricted fund. The remaining balance is sufficient to fund the post for a further 3 years.						
Womens Worker	A grant was received from FIEC in 2020 to fund employment costs for a Womens Worker. An appointment was made during the year and employment costs allocated against this restricted fund. The remaining balance is sufficient to fund the post Until December 2022.						

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)							
NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2021 (Cont.)							
11. FUNDS (continued)							
Houseparty	Occasionally church members go away for a teaching and fellowship weekend known as a houseparty. Donations are received to enable church members to attend at a notional cost. Any balance remaining after conference centre fees and expenses are paid is carried forward for future similar events.						
General funds invested in tangible fixed assets and long term investments	The charity has invested some of its general funds in the building on Green Lane, in furniture and equipment at both sites, and the long term loan to the Pastor. As there is no intention to dispose of the assets, these funds are not considered to be readily available for the charity to use in its day to day operations. A charge is made to cover the depreciation charge on tangible fixed assets, so that balances reduce in line with the carrying value of the related assets.						
General free reserves	Free reserves represent funds that are not restricted or designated for specific purposes or invested in fixed assets. The trustees have resolved in the past to hold free reserves at a minimum of 2 months' running costs which would be c£35,000. Excess free reserves have been used in recent years to fund additional staff and that will continue into 2021/22.						

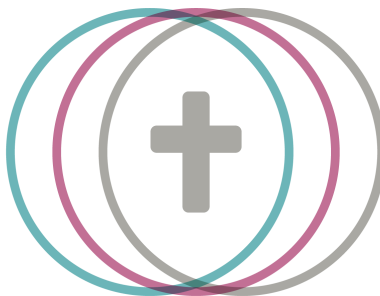
HEATON MOOR EVANGELICAL CHURCH

England & Wales - Charity number 1129533

Accounts

**TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
OF
HEATON MOOR EVANGELICAL CHURCH
(Operating as Emmanuel Community Church)**

30TH SEPTEMBER 2020



EMMANUEL
COMMUNITY CHURCH

Registered Charity Number: 1129533

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HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

LEGAL AND ADMINISTRATIVE INFORMATION

Holding Trustee: The Fellowship of Independent Evangelical Churches Limited (FIEC)

Managing Trustees: The Managing Trustees who served during the year and up to the date of approval of this report were as follows:

Mr S Cook
Mr T Cox
Mr R Evans
Mr S Forman
Mr D Ingram
Rev J Kidd
Mr P Slack
Dr R Stout
Dr J A Van den Berg

Bankers: The Co-operative Bank
Barclays Bank

Operational address: 55 Green Lane
Heaton Moor
Stockport
SK4 3LH

Legal advisers: FIEC Ltd
39 The Point
Market Harborough
LE16 7QU

Independent Examiner: Mrs Helen Bolton FCA
894 Scott Hall Rd
Moortown
Leeds
LS17 6JZ

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The managing trustees of the charity present their annual report and financial statements for the year ended 30 September 2020.

Structure, governance and management

Emmanuel Community Church (ECC) is the operating name of Heaton Moor Evangelical Church (HMEC). The change of name was registered with the Charity Commission in 2016, following the relocation of the main church services out of the Heaton Moor area across to Reddish. Throughout this report we will refer to the charity as HMEC.

HMEC's governing document is a consolidated trust deed dated 5th December 2016, which combines the Trust Deed dated 29th February 1972 and the amendments thereto contained in the Deeds of Variation dated 10th May 2010 and 17th October 2016.

At a formally convened church members' meeting, the members of HMEC elect Elders and Deacons. The Elders and three Deacons are collectively named as Church Officers and they hold the position of Managing Trustee. The Federation of Independent Evangelical Churches (FIEC) act as legal advisers and FIEC Ltd is the Holding Trustee, holding property title deeds and other legal contracts in trust for HMEC. The Holding Trustee has no other powers regarding the governance and management of the charity. Throughout this document when reference is made to trustees, that is taken to mean the Managing Trustees.

Regular meetings of the trustees ensure that there is agreement over direction and expenditure. The trustees are appointed to serve the members of the church and some decisions (as set out in the Rules within the Trust Deed) can only be taken following a vote of the membership.

The trustees have delegated first line operational responsibility for issues such as the protection of children and vulnerable adults to small groups or individuals.

Any newly appointed trustees are given the latest trustees annual reports and financial statements of the charity, the Trust Deed and notes on the duties and responsibilities of trustees.

The Charity employs a Pastor, a Pastor in Training, a part-time Families worker and a part-time Administrator. We also seek to employ a Community Evangelist and a part-time Women's worker, following receipt of a specific, earmarked gift and a grant award by the FIEC to the Church, respectively, in 2019/20.

HMEC (ECC) is affiliated to the FIEC and is a member of the Northwest Partnership.

Charitable objectives and principal activities

The purpose of the charity is the proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Word of God.

The trustees have also reviewed the Charity Commission guidelines on public benefit and have met throughout the year to consider the additional policies and activities of the church. The trustees believe that these benefit the public by providing opportunities to meet as a community, to serve one another and to provide service to or otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

Proclamation of the gospel in word and action is a key emphasis in the activities of HMEC. Our Sunday services are for worship, teaching and prayer and are beneficial in helping the church community to live out their faith in their daily living. All are welcome to our Sunday services.

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

Activities for all ages, from babies to those in later stages of life, are undertaken with the aim of showing the love of Jesus Christ to all who come and providing an opportunity to present the message of the Gospel, through individual conversations or more formal presentations. Normal activities include the following, but due to the restrictions in 2020 as a result of Covid-19, some of these activities have had to be suspended during the latter part of the financial year.

- Sunday Morning services, including crèche and children's and youth groups
- A monthly evening service
- Oasis - a weekly meeting for over 55's
- 3 Parent & Toddler Groups – weekly sessions for young families
- Who Let the Dads Out – a fortnightly session for dads and kids
- Parent & New Baby Group - a weekly session
- Parenting Skills courses
- Children and youth groups - weekly clubs
- Home Groups meeting weekly for Bible study, prayer and mutual encouragement
- Groups for men and women
- A monthly church family prayer meeting
- Christianity Explored courses for any who express an interest in investigating the Christian faith
- A Learning Site – to help people engage theologically with the Holy Bible
- CAP – As part of a national initiative we host weekly Job Club sessions to help people getting out of debt and/or prepare for work/job applications

HMEC makes grants or donations to individuals and organisations who are seeking to promote the Christian faith by word and in action. Recommendations are made to the trustees by a small group of church members known as the Global Vision Group.

HMEC relies on teams of volunteers to work with members of staff in delivering its programme of activities and events. Roles undertaken by volunteers include

- Playing music to support worship
- Overseeing audio/visual presentation
- Providing catering
- Befriending adults and families
- Delivering Bible teaching to small groups of children, youth and adults
- Organisation of social events
- Carrying out building maintenance

Achievements and performance in the year

For much of the period under review, the church has sought to fulfil its objectives under COVID 19 restrictions. Our regular activities such as providing opportunities for worship, teaching and fellowship, both on Sundays and midweek have been a hybrid of broadcasting pre-recorded services, meeting online (in accordance with the governments restrictions) and in person. The National Lockdown and our area's subsequent move into Tier 4 were obvious hurdles for us. For much of the pandemic, however the church was able to meet on Sunday mornings at Houldsworth Mill in Reddish, with monthly evening services from 55 Green Lane in Heaton Moor. The bulk of our midweek community work and bible study which runs from our Green Lane premises was, however, put on hold for much of the pandemic. The majority of the teaching on Sundays is delivered by the Pastor and Trainee Pastor, with a number of members of the congregation supplementing the programme. The trustees are particularly grateful to all the people who have contributed to this work. The facilities at Houldsworth Mill have allowed for the children and young people to engage in appropriate, age related activities during every service – within the guidance provided by Government

Under ordinary circumstances we would facilitate midweek clubs for children and teenagers, i.e. Mini's (Reception and Yrs.1-2), Rise (Yrs. 3-6) and Shine (Yrs. 7-13) which have been attended by children and

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

young people from the church and the community. They usually meet each week during school term times. In addition to weekly activities we ran a Children's Holiday Club during the Easter Holidays at the Green Lane base, as well as a midweek Bible study group for teenagers. However, once again, for much of the year, these groups have been impacted by the COVID19 restrictions.

However, where guidelines have allowed, the church has been able to continue its popular weekly Parent and Toddler Groups, and a Parent and Baby Group under the leadership of voluntary staff using online technology and materials delivered to children's homes. A new parent Toddler group that had started at the Reddish site continues to do well and provide support and an activity for members of our community. Out of these groups there continues to be an appetite for special events such as Parenting Skills Courses and Bible studies and a separate group for Dad's and Toddlers once a fortnight on a Saturday morning. We look forward to meeting with more freedom and regularity as well as starting up the groups that have been put on hold or conducted on-line over the pandemic. During the early part of the period covered by this report we have sought to increase our presence in the community of Reddish and therefore were able to run several community outreach events in line with our church aims and for the general flourishing of the communities in which we are placed. Historically, these have included seasonal Fun days, church testimonial events and a job club for those looking to learn new skills for employment. Whilst the government guidelines have influenced the amount of community work we could engage in, we have still sought to provide pastoral and practical care where possible. Help such as with groceries, hot meals, clothes and more for less fortunate members of our community, has been a pleasure to be able to address. We are in the process of seeing how we can further expand our social justice ministry by seeking links with various charities and by looking to take on a volunteer to head this activity up.

The church's weekly Oasis group for those over 55 years of age has not been able to meet, during the pandemic since nearly all its members are in the 'vulnerable' category. However thanks to an excellent team of volunteers we have continued to provide spiritual and emotional support as well as friendship during what has been a very difficult time for our elderly.

Family, women's and men's social events are arranged from time to time to build bridges with our community and the parents of the children who attend our mid-week clubs, developing relationships which provide opportunities for support, friendship and sharing our faith, albeit this has mainly been online during the pandemic

HMEC remains committed to providing pastoral care both to those who attend the church and those who live in the local area who seek our care. Within the church this is largely organised through Home Groups (smaller groups made up mostly by those who attend our regular Sunday meetings). They meet weekly for Bible study, prayer and mutual encouragement. However, the Staff and Elders also spend time visiting, teaching and praying with those who request it.

The charity continues to maintain a social fund for those in the church and community who find themselves needing financial assistance. This is described more fully in note 11.

The charity has maintenance responsibilities for the original Church building on Green Lane, Heaton Moor, which it owns outright, and some aspects of maintenance at Houldsworth Mill, which it leases.

During the year the Church conducted a search for an Evangelist, a post funded by generous donations, but were unable to appoint. We also received a grant from the FIEC for a part-time Women's Worker over 2 years. Both positions were filled at the beginning of 2021. We hope that both of these appointments will help strengthen our mission, vision and purpose here in Reddish and the Heatons.

Financial review

The accounts have been prepared on the accruals basis and have been independently examined in accordance with the requirements of the Charities Act.

The principal source of income is donations from the congregation and other contacts. Donors are encouraged to make use of the Gift Aid facility where possible. Expenditure consists mainly of the cost of employment of those we consider necessary to fulfil our objectives, the costs of premises from which to fulfil our objectives and donations to groups whose objectives we believe to be aligned with ours.

Our long-term reserves of around 2 months of expenditure are held in a deposit account with the Co-operative Bank.

During the year, income from unrestricted funds was £174,418 (2018/9: £180,716), and income from restricted funds was £58,325 (2018/9: £48,050). Despite the financial impact of Covid-19, regular donations to the charity remained stable, but many one-off donations were diverted to restricted funds rather than unrestricted. Expenditure from unrestricted funds totalled £180,568 (2018/9: £194,378), and consisted mainly of staff costs, rent, mission giving, utilities, and depreciation. Expenditure was lower than last year mainly because of reduced depreciation costs as many items have been fully written down. Expenditure from restricted funds totalled £12,027 (2018/9: £2,193). There were transfers between funds of £5,145 relating to the global vision contribution to Myanmar projects.

The overall result for the year after transfers was net expenditure on unrestricted funds of £11,295 (2018/9: £13,662) and this amount has been transferred from general funds. Restricted funds increased by £51,443 (2018/9: £45,857).

It is not possible to quantify, in financial terms, the work done by many volunteers but the trustees recognise and are grateful for this.

Future developments

We continue to review how we may expand our outreach into the Reddish community, while maintaining our long established presence in the Heaton's, the latter being something we are due to review over the coming year. Alongside our various community outreach activities, the Trustees aim to utilise the new Evangelist to build stronger connections and make further opportunities to help alleviate the social needs of our community.

Following consultation with and support from the FIEC, an application has been submitted for a new CIO which will, ultimately, replace the HMEC Trust. This has been a time consuming task but it is hoped it will be completed during 2021/22

Risk review, funds and reserves policy

The trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- ❑ Failure to maintain church buildings in a good state of repair;
- ❑ Failure to comply with the terms of the lease re Houldsworth Mill
- ❑ Inherent risks associated with employment of staff.
- ❑ Failure to comply with regulations related to Covid-19

The trustees believe that these risks are minimised by regular meetings, development and monitoring of policies and procedures and regular consideration of financial information.

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

The trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising, such as falling levels of donations or any urgent and unexpected expenditure.

Free Reserves represents the total unrestricted funds of the charity less amounts tied up in fixed assets, on the basis that these cannot be sold without affecting the achievement of charitable objectives. The Trustees aim to retain sufficient Free Reserves to meet two months expenditure. In addition, from time to time, should it be justified by plans for significant projects, we may hold a greater amount, and these may be held as specific designated funds. At 30 September 2020, Free Reserves stood at £106,701 which is still significantly higher at 7 months' (2019: 7 months'). Future investment in additional staff and outreach projects is expected to reduce free reserves and bring them back in line with the policy.

During 2021, the Trustees will continue to review the level of reserves needed and develop plans accordingly to ensure adequate but not excessive reserves are held.

Further details of funds are set out in note 11 of the Financial Statements.

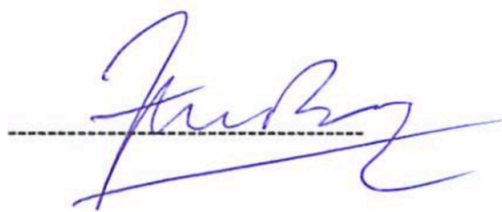
Statement of Trustees responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees have:-

- ❑ selected suitable accounting policies and applied them consistently;
- ❑ made judgements and estimates that are reasonable and prudent;
- ❑ stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ❑ prepared the financial statements on the going concern basis.

The Trustees are responsible for keeping proper accounting records which 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 Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Trustees on 14th June 2021 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEATON MOOR EVANGELICAL CHURCH FOR THE YEAR ENDED 30 SEPTEMBER 2020

This report on the financial statements of the charity for the year ended 30 September 2020, which are set out on pages 9 to 16, is in respect of an examination carried out in accordance with 144 of the Charities Act 2011 ("The Act")

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

INSERT DATE WHEN KNOWN

***Helen Bolton, FCA
Chartered Accountant
894 Scott Hall Rd
Moortown
Leeds
LS17 6JZ***

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

Statement of Financial Activities							
For the year ending 30 September 2020							
	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	TOTAL 2018/19 £
<u>INCOME</u>							
Donations & Legacies	2(a)	170,726	58,325	229,051	178,076	48,050	226,126
Investment Income	2(b)	197	-	197	75	-	75
Church Activities	2(c)	3,495	-	3,495	2,565	-	2,565
TOTAL INCOME		174,418	58,325	232,743	180,716	48,050	228,766
<u>EXPENDITURE</u>							
Charitable Activities	3	180,568	12,027	192,595	194,378	2,193	196,571
TOTAL EXPENDITURE		180,568	12,027	192,595	194,378	2,193	196,571
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(6,150)	46,298	40,148	(13,662)	45,857	32,195
Transfers between funds	11	(5,145)	5,145	-	-	-	-
NET MOVEMENT IN FUNDS		(11,295)	51,443	40,148	(13,662)	45,857	32,195
Balances b/fwd.		564,415	76,770	641,185	578,077	30,913	608,990
Balances c/fwd.	11	553,120	128,213	681,333	564,415	76,770	641,185

The notes on the following pages form part of these accounts.

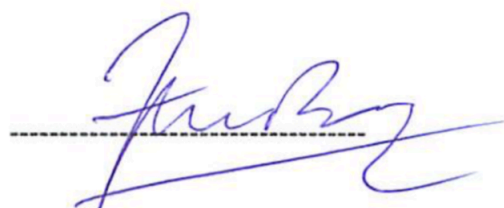
HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

Balance Sheet at 30 September 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
<u>FIXED ASSETS</u>							
Tangible Fixed Assets	6	400,269	-	400,269	405,317	-	405,317
Long-term Investments	7	46,150	38,350	84,500	46,150	38,350	84,500
TOTAL FIXED ASSETS		446,419	38,350	484,769	451,467	38,350	489,817
<u>CURRENT ASSETS</u>							
Debtors	8	5,005	-	5,005	1,906	-	1,906
Members Loans	9	3,716	-	3,716	2,463	-	2,463
Bank Balances		101,083	89,863	190,946	115,675	38,420	154,095
Cash in Hand		406	-	406	718	-	718
TOTAL CURRENT ASSETS		110,210	89,863	200,073	120,762	38,420	159,182
<u>LIABILITIES</u>							
Creditors: Amounts falling due in one year	10	3,509	-	3,509	7,814	-	7,814
NET CURRENT ASSETS		106,701	89,863	196,564	112,948	38,420	151,368
TOTAL NET ASSETS		553,120	128,213	681,333	564,415	76,770	641,185
REPRESENTED BY:							
<u>FUNDS</u>							
Unrestricted	11	553,120	-	553,120	564,415	-	564,415
Restricted	11	-	128,213	128,213	-	76,770	76,770
		553,120	128,213	681,333	564,415	76,770	641,185

The notes on the following pages form part of these accounts.

Approved by the Trustees on 14th June 2021 and signed on their behalf by:

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015 (FRS 102)" and UK Generally Accepted Practice as it applies from 1 January 2016.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

General funds are available at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 10 to the accounts.

Donations and grants and similar income

Income from donations and grants, including capital grants and donations, is accounted for when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the income to which they relate.

Legacies are accounted for when the Charity is legally entitled to the amounts due.

Investment income is accounted for when it is received.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in income under restricted funds when it is due.

Fixed assets and Depreciation

Properties owned by the charity are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Expenditure on the building which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done.

The open market value of functional property may be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the Charity

Depreciation of tangible fixed assets is provided in order to write off the cost or valuation, after taking account of scrap values, over the expected useful lives as follows:-

Furniture and Equipment	20% on cost less residual value
Freehold land and property	1% on cost less residual value
Property improvements	2% on cost less residual value

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020 (Cont.)

2. INCOME		Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £
2(a)	Donations & Legacies						
	Regular donations	122,945		122,945	113,964	-	113,964
	Plate collections	1,923		1,923	6,799	-	6,799
	One-off donations	19,274	58,325	77,599	31,242	45,300	76,542
	Tax Recoverable under gift aid	26,584		26,584	26,071	2,750	28,821
		170,726	58,325	229,051	178,076	48,050	226,126
2(b)	Investment Income						
	Bank interest	197	-	197	75	-	75
		197	-	197	75	-	75
2(c)	Income from Church Activities						
	Sundry lettings	2,155	-	2,155	2,030	-	2,030
	HMRC Job retention scheme	1,062		1,062	-	-	-
	Other income from church activities	278	-	278	535	-	535
		3,495	-	3,495	2,565	-	2,565
	TOTAL INCOME	174,418	58,325	232,743	180,716	48,050	228,766
3. EXPENDITURE		Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £
	Charitable Activities						
	Staff costs (See note 4)	96,391	-	96,391	87,065	-	87,065
	Mission giving	10,460	11,008	21,468	18,174	1,715	19,889
	Evangelism	2,478	93	2,571	4,514	-	4,514
	Rent	30,390	-	30,390	30,500	-	30,500
	Repairs & maintenance	6,845	-	6,845	5,100	-	5,100
	Insurance	2,446	-	2,446	2,735	-	2,735
	Light, heat, water & telephone	8,296	-	8,296	9,333	-	9,333
	Membership and licences	3,968	-	3,968	3,937	-	3,937
	Costs relating to church activities	1,034		1,034	2,065		2,065
	Catering	3,544	-	3,544	3,572	-	3,572
	Children's and Youth work	1,406	-	1,406	2,659	-	2,659
	CAP Job club	-	926	926	-	478	478
	Printing, copying & stationery	3,144	-	3,144	2,394	-	2,394
	IT and website	1,876	-	1,876	2,295	-	2,295
	Bank charges	-	-	-	-	-	-
	Legal and Professional	1,092	-	1,092	822	-	822
	Independent Examiner's fee	1,000	-	1,000	920	-	920
	Depreciation of furniture and equipment	1,842	-	1,842	13,938	-	13,938
	Depreciation of buildings	4,356	-	4,356	4,355	-	4,355
	TOTAL EXPENDITURE	180,568	12,027	192,595	194,378	2,193	196,571

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020 (Cont.)

4. STAFF COSTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2018/19 £
	Salaries	82,473	-	82,473	70,615	-	70,615
	Employers National Insurance	2,471	-	2,471	2,152	-	2,152
	Pension	5,108	-	5,108	3,049	-	3,049
	Recruitment & relocation	2,096	-	2,096	2,307	-	2,307
	Travel	958	-	958	913	-	913
	Staff training	3,285	-	3,285	8,029	-	8,029
	Total	96,391	-	96,391	87,065	-	87,065

5. NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR				TOTAL 2019/20 £		TOTAL 2018/19 £
	This is stated after charging:					
		Fees re Independent Examination		1,000		920
		Depreciation		6,198		18,293
		Trustees remuneration		-		-
		Staff costs		96,391		87,065

Rev Jamie Kidd is the Pastor of the church and is also a trustee. £42,590 of the staff costs listed here relate to his role as Pastor, he receives no remuneration for his duties as a Trustee.

Simon Foreman works as the church administrator and is also a trustee. £7,329 of the staff costs listed here relate to his employment, he receives no remuneration for his duties as a Trustee

All charity trustees are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

6. TANGIBLE FIXED ASSETS		Freehold land & buildings	Furniture & equipment	Total £
Cost	At 1 October	417,778	69,686	487,464
	Additions at Cost	-	1,150	1,150
	Disposals	-	-	-
	At 30 September	417,778	70,836	488,614
Depreciation	At 1 October	17,420	64,727	82,147
	Charge for the year	4,356	1,842	6,198
	Released on disposals	-	-	-
	At 30 September	21,776	66,569	88,345
Net book value at 30 September 2020		396,002	4,267	400,269
Net book value at 30 September 2019		400,358	4,959	405,317

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020 (Cont.)

7. LONG-TERM INVESTMENTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
Balance at 1 October		46,150	38,350	84,500	9,500	-	9,500
New loans		-	-	-	36,650	38,350	75,000
Repayments received		-	-	-	-	-	-
Balance at 30 September		46,150	38,350	84,500	46,150	38,350	84,500

During 2018/19 members of the charity in general meeting approved an unsecured long-term loan to the Pastor and his wife to enable them to purchase a suitable family home, on the basis that the trustees believe it to be in the best interests of the charity that the Pastor lives locally, despite high house prices. A formal loan agreement was signed on 6 November 2018 and an updated agreement signed on 1 September 2019. The loan is repayable on the earlier of the sale of the property, Mr Kidd ceasing to be employed by the charity, or within 365 days of the Charity providing written notice of demand. No interest is charged, however when the property is eventually sold, 31.3% of any proceeds in excess of £270,000 will be added to the capital so the charity can share in any appreciation of the asset. The full loan was paid partly out of restricted donations from members of the Church and partly out of general funds.

8. DEBTORS AND PREPAYMENTS		Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
Gift aid recoverable		2,463	-	2,463	1,906	-	1,906
Prepayments		2,542	-	2,542	-	-	-
		5,005	-	5,005	1,906	-	1,906

9. MEMBERS LOANS		Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
Balance at 1 October		2,463	-	2,463	3,963	-	3,963
New loans		7,800	-	7,800	-	-	-
Repayments received		(6,547)	-	(6,547)	(1,500)	-	(1,500)
Balance at 30 September		3,716	-	3,716	2,463	-	2,463

Loans to members are technically repayable on demand but there is an expectation that the current loans should be cleared within the next 12 months.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
Accruals & deferred income		2,521	-	2,521	4,732	-	4,732
PAYE		988	-	988	3,082	-	3,082
		3,509	-	3,509	7,814	-	7,814

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020 (Cont.)

11. FUNDS			Bal 1 Oct 2019	Income	Expenditure	Transfers In / (Out)	Bal 30 Sept 2020
<u>Restricted Funds</u>							
Social Fund			7,633	4,105	(2,663)	-	9,075
Pastors loan			38,350	-	-	-	38,350
Evangelist			30,000	30,000	-	-	60,000
Myanmar			-	4,220	(9,364)	5,145	1
Womens Worker			-	20,000	-	-	20,000
Houseparty			787	-	-	-	787
Total restricted funds			76,770	58,325	(12,027)	5,145	128,213
<u>Unrestricted Funds</u>							
General funds invested in Tangible Fixed Assets			405,317	-	-	(5,048)	400,269
General funds invested in Long term investments			46,150	-	-	-	46,150
General free reserves			112,948	174,418	(180,568)	(97)	106,701
Total unrestricted funds			564,415	174,418	(180,568)	(5,145)	553,120
Total Funds			641,185	232,743	(192,595)	-	681,333
Social Fund	Some donations to the charity are made specifically to enable the church to provide grants to individuals in need and these are held in this restricted funds until needed. Any balance at the end of the year is available to spend in subsequent years.						
Pastors loan	As explained in note 7, the charity made an unsecured long-term loan to the Pastor and his wife. Donations have been received from individuals to enable the charity to do this without putting unwarranted pressure on general funds. When the loan is subsequently repaid, donors will be consulted to determine whether their donations may be transferred to general funds or used for other purposes. Until that time they will be held as restricted funds and then the wishes of each donor will be enacted.						
Evangelist	Donations have been received to enable the church to employ an Evangelist. The Trustees have not been able to appoint a suitable candidate and so donations are held in a restricted fund to be used in 2020/21 to support employment costs when a suitable appointment is made.						
Myanmar	The church is involved with various mission activities in Myanmar and donations are often made by individuals to support this work. The trustees have also agreed to allocate a significant proportion of the global vision budget to support the work. Income and expenditure related to Myanmar are accounted for in the restricted fund with a transfer from general funds representing the allocation from the global vision budget.						

HEATON MOOR EVANGELICAL CHURCH (Operating as Emmanuel Community Church)

NOTES TO THE FINANCIAL STATEMENTS For the year ending 30 September 2020 (Cont.)

11. FUNDS (continued)

Womens Worker	A grant was received from FIEC to fund the first 2 years of a Womens Worker. The worker will start in 2020/21 and the grant will be used to support their salary and other costs.								
Houseparty	Occasionally church members go away for a teaching and fellowship weekend known as a houseparty. Donations are received to enable church members to attend at a notional cost. Any balance remaining after conference centre fees and expenses are paid is carried forward for future similar events.								
General funds invested in tangible fixed assets and long term investments	The charity has invested some of its general funds in the building on Green Lane, in furniture and equipment at both sites, and the long term loan to the Pastor. As there is no intention to dispose of the assets, these funds are not considered to be readily available for the charity to use in its day to day operations. A transfer is made to free reserves to cover the depreciation charge on tangible fixed assets, so that balances reduce in line with depreciation.								
General free reserves	Free reserves represent funds that are not restricted or designated for specific purposes or invested in fixed assets. The trustees have resolved in the past to hold free reserves at a minimum of 2 months' running costs which would be c£30,000. They will review this policy and consider options to utilise the excess in the next few years.								