

**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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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

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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

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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.

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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

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- ☐ 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.

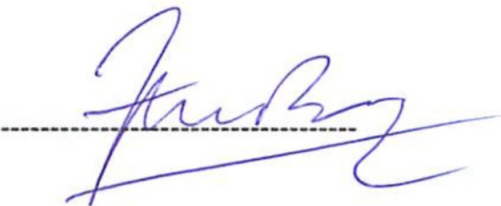
Statement of Trustees responsibilities

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 'J. B. G.', with a long horizontal stroke extending to the right, 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
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LS17 6JZ***

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Statement of Financial Activities

For the year ending 30 September 2021

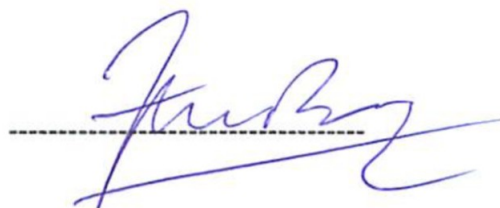
	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £
INCOME							
Donations & Legacies	2(a)	178,130	64,161	242,291	170,726	58,325	229,051
Investment Income	2(b)	46	-	46	197	-	197
Church Activities	2(c)	466	-	466	3,495	-	3,495
TOTAL INCOME		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

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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 J ob 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

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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

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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.						