

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
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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 £
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

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

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year				
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

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year				
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
Prior Year				
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 £
Current Year					
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 £	
Prior Year					
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	