

Charity Number: 1129533

**Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)**

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 30 September 2024**

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

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## Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### Trustees

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

#### Charity Number in England and Wales

1129533

#### Principal Address

55 Green Lane  
Heaton Moor  
Stockport  
SK4 3LH

#### Independent Examiner

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

#### Principal Bankers

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

Barclays Bank  
1 Churchill Place  
London  
E14 5HP

#### Solicitors

Edward Connor Solicitors  
10 The Point  
Market Harborough  
LE16 7QU

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## TRUSTEES' REPORT

for the financial year ended 30 September 2024

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

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

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

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

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

### Mission, Objectives and Strategy

#### Objectives

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

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

#### Strategy

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

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

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

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

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

Roles undertaken by volunteers include

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## TRUSTEES' REPORT

for the financial year ended 30 September 2024

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

### Structure, Governance and Management

#### Structure

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

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

#### Governance

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

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

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

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

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

#### The methods used to recruit and appoint new charity trustees

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

#### Review of Activities, Achievements and Performance

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

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

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

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

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

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## TRUSTEES' REPORT

for the financial year ended 30 September 2024

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

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

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

### Financial Review

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

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

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

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

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

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

### Results and Dividends

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

### Reserves Position and Policy

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

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

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## TRUSTEES' REPORT

for the financial year ended 30 September 2024

### Principal Risks and Uncertainties

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

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

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

### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

### Plans For the Future

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

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

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

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

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

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

### Custodian Trustees holding assets on behalf of the charity

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

The Fellowship of Independent Evangelical Churches Limited (FIEC)

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



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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 September 2024

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

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

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

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

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

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

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



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



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

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

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

## **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

## **Basis of independent examiner's report**

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

## **Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



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**Steven Nixon BSc (Hons) FCCA**

**LANGERS**

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

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

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 30 September 2024

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

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## BALANCE SHEET

as at 30 September 2024

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

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

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



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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

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

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

The Charity is public benefit entity.

#### **Statement of compliance**

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

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

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

#### **Unrestricted funds**

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

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

#### **Income**

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

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

#### **Donations and legacies**

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

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

#### **Investments**

Investment income is accounted for when it is received.

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

### Expenditure

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

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

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

### Tangible fixed assets and depreciation

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

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

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

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

### Leasing

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

### Investments

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

### Debtors

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

### Cash at bank and in hand

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

### Taxation

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

### Pensions

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

### Financial Instruments

#### Financial instruments including cash and bank balances

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

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

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

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

All prior year income unrestricted.

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

All prior year income unrestricted.

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

All prior year income unrestricted.

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

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

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

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

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

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

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

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

### 7. EMPLOYEES AND REMUNERATION

#### Number of employees

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

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

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

### 8. TANGIBLE FIXED ASSETS

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

### 9. INVESTMENTS

	Other investments £
<b>Investments</b>	
Additions	80,000
At 30 September 2024	80,000
<b>Net book value</b>	
At 30 September 2024	<b>80,000</b>

See Loans to Trustees note.



# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

### 15. FUNDS

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

### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

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

#### Unrestricted and designated funds:-

##### Unrestricted Revenue Funds

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

##### Designated Fixed Asset Funds

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

#### Restricted funds:-

##### Social Fund

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

##### Evangelist

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

##### Houseparty

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

# Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

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

### Glow Fund

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

### Ministry Trainee

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

## 15.3 ANALYSIS OF NET ASSETS BY FUND

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

## 16. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration	<b>91,499</b>	58,765

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

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

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

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

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

## 17. RELATED PARTY TRANSACTIONS

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

## 18. POST-BALANCE SHEET EVENTS

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

## 19. WINDING UP OR DISSOLUTION OF THE CHARITY

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

## Heaton Moor Evangelical Church (Operating as Emmanuel Community Church)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

#### 20. LOANS TO TRUSTEES

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