

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2021

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Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage

Jan 2021-Dec 2021

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and is affiliated to the Southern Counties Baptist Association which sits within The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Restrictions on Activities

In January 2021 under Government advice due to the Coronavirus pandemic the church's normal and regular activities, including corporate worship gatherings and other organised events and groups continued to be curtailed. However, the church has continued to function and adapted to this situation and 'stream' our Sunday and a mid-week worship services on the internet, having updated our equipment. This will now become a regular feature of the church's on-going ministry 'online' to reach a wider community. We have also stayed connected with our congregation and members with telephone calls, zoom meetings and through social media outlets. The small group network within the church, Life Groups, have provided essential care and aspects of community otherwise impossible to meet. With the

easing of restrictions, we have gradually re-established in person gatherings both on Sundays and week day activities. Also, the building is again being used by community groups.

Our Objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers

Strategies for Achieving our Objectives

- a) To steer the church through the retirement of our Minister and plan for the process of appointing his successor.
- b) To engage with the wider Baptist Family
- c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service d) To fully support and engage with the joint churches' initiative in Swanage 'The Wave Youth and Children's Ministry' via "Wave Youth" and "Wave Kids".
- e) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- f) To provide office and administrative support to 'Wave Kids' and the Children's Ministry Leader.

Significant Activities Contributing to the Achievements of these Objectives

- a) For the church to become a full member of the Baptist Union of Great Britain.
- b) Play a leading role within 'Swanage Churches Together', helping set the vision and plans and organising and hosting events.
- c) Training and support for volunteers, equipping them to take their part in the life of the church.
- d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- e) An ongoing training and support programme is in place for Life Group Leaders.
- f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.

- g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group. Wave Kids run a 'Notelets' session for preschool children.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Twice a Month Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- a) The placement of a student for 2019-21 from Moorlands Bible College as part of their Applied Theology degree training course, to lead and facilitate a variety of activities and pioneer new areas of church ministry. This year's student graduated with a first-class Honours degree.
- b) A full programme for youth is in place, attendance levels are good and growing in line with expectation. When unable to meet in person this continued online.
- c) Unable to hold our Christmas Tree Festival this year we erected a 'Tree of Remembrance' outside the building, with the involvement of the local Funeral Directors, and members of the church, the community and all the Swanage Care Homes were invited to tie a ribbon onto the tree in memory of a loved one. A Lights of Love Remembrance service was also held to which everyone was invited. An outside Carol Service was held in the Car Park of the church as we aimed to reach out into the community where unmasked singing was permissible.

Plans for Future Periods

- General
- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Continue to provide a focus on the communities living in the immediate geographical area of the church.

- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. As such, we therefore have no specific reserves policy. The trustees do however strive to maintain a month end bank balance equal to at least three month's cost of salaries.

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet twice a month to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are eight trustees on the Leadership team as from September 2021. There are currently four Land and Property trustees who are appointed and agreed by the Church who are the official custodians of the land and property held for the purposes of the church, whose decisions are subject to the approval and agreement of the Leadership

Team and subsequently the church. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church.

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. The trustees 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.

Legal and Administrative information

The trustees who served during the year were as follows:

Land and Property Trustees

- Stuart White
- Margaret Dalton
- Janet Norley
- Caroline Powell

Church Trustees

- Rev. Mark Hatto (Minister) – until July 2021
- Alison Snell (Worship)
- David Norley (Property)
- Janet Norley (Administration)
- Jo White (World Mission and Discipleship)

- Richard Docherty (Youth Minister)
- Adam Garnish (Finance/Treasurer)
- Ian Snell (Information Technology)
- Helen Rochelle (Safeguarding and Discipleship)

Church Administrator - Janet Norley

Treasurer - Adam Garnish

Emmanuel Baptist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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.

Independent examiner's statement

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

1. accounting records were not kept in respect of Emmanuel Baptist Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 a proper understanding of the accounts to be reached.

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies		159,933	872	160,805	253,981
Charitable activities		3,131	-	3,131	4,609
Investment income	4	7	-	7	51
Other income		-	-	-	300,107
Total income		<u>163,071</u>	<u>872</u>	<u>163,943</u>	<u>558,748</u>
Expenditure on:					
Charitable activities		<u>(117,792)</u>	<u>(39,061)</u>	<u>(156,853)</u>	<u>(190,883)</u>
Total expenditure		<u>(117,792)</u>	<u>(39,061)</u>	<u>(156,853)</u>	<u>(190,883)</u>
Net income/(expenditure)		45,279	(38,189)	7,090	367,865
Gross transfers between funds		<u>(33,249)</u>	<u>33,249</u>	-	-
Net movement in funds		12,030	(4,940)	7,090	367,865
Reconciliation of funds					
Total funds brought forward		<u>736,283</u>	<u>1,075,689</u>	<u>1,811,972</u>	<u>1,444,107</u>
Total funds carried forward	16	<u><u>748,313</u></u>	<u><u>1,070,749</u></u>	<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The notes on pages 12 to 22 form an integral part of these financial statements.

Emmanuel Baptist Church
(Registration number: 1133758)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,754,569	1,762,056
Current assets			
Debtors	13	9,690	10,925
Cash at bank and in hand	14	<u>56,363</u>	<u>41,386</u>
		66,053	52,311
Creditors: Amounts falling due within one year	15	<u>(1,560)</u>	<u>(2,395)</u>
Net current assets		<u>64,493</u>	<u>49,916</u>
Net assets		<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	1,070,748	1,075,689
Unrestricted income funds			
Unrestricted funds		<u>748,314</u>	<u>736,283</u>
Total funds	16	<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Coronavirus Job Retention Scheme funding was received from HMRC to assist with covering salaries during the Coronavirus pandemic

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Other income

The other income stated in this year's accounts are the profit on the sale of the manse. This appears unusually high because the manse was being depreciated year on year on a straight line basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Depreciation and amortisation

Please note, the trustees have decided to freeze depreciation of the church premises and manse in 2020, as it is believed that the properties will now reduce in value. Up until 2019 the properties were being depreciated on a 2% straight line basis.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	125,193	872	126,065
Gift aid reclaimed	24,333	-	24,333
Grants, including capital grants;			
Government grants	10,407	-	10,407
Total for 2021	159,933	872	160,805
Total for 2020	169,366	84,615	253,981

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Catering	339	339	1,879
Room rental	2,375	2,375	1,230
Weddings and funerals	418	418	1,500
	<u>3,132</u>	<u>3,132</u>	<u>4,609</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>7</u>	<u>7</u>
Total for 2021	<u>7</u>	<u>7</u>
Total for 2020	<u>51</u>	<u>51</u>

5 Other income

	Total 2021 £	Total 2020 £
Gains on sale of tangible fixed assets for charity's own use	<u>-</u>	<u>300,107</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Staff Salaries	70,565	-	70,565	92,103
Ministers' expenses	1,398	-	1,398	1,594
Manse expenses	5,419	-	5,419	10,802
Youth manse expenses	-	17,087	17,087	17,200
Church building expenses	22,254	1,017	23,271	19,955
Catering expenses	964	-	964	858
Office/admin expenses	6,557	-	6,557	6,937
Charitable contributions	-	14,500	14,500	24,168
Local mission costs	1,068	194	1,262	1,824
Designated expenses and gifts	3,579	4,764	8,343	9,386
Depreciation of equipment and furniture	5,988	1,500	7,488	6,651
Intern	-	-	-	434
	<u>117,792</u>	<u>39,062</u>	<u>156,854</u>	<u>191,912</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>600</u>	<u>600</u>
Total for 2021	<u>600</u>	<u>600</u>
Total for 2020	<u>500</u>	<u>500</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>7,488</u>	<u>6,651</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Reverend Mark Hatto

Reverend Mark Hatto received remuneration of £21,191 (2020: £37,135) and £310 (2020: £602) of expenses were reimbursed to Reverend Mark Hatto during the year.

Expense reimbursed were for travel, worship resources and administration
Retired July 2021

Richard Docherty

Richard Docherty received remuneration of £16,361 (2020: £16,120) and £833 (2020: £992) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration

Donations made by the trustees without any conditions attached totalled £25,010 for the year (2020 - £46,660).

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>70,565</u>	<u>93,356</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>600</u>	<u>500</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	1,991,057	166,307	2,157,364
At 31 December 2021	1,991,057	166,307	2,157,364
Depreciation			
At 1 January 2021	256,452	138,856	395,308
Charge for the year	-	7,487	7,487
At 31 December 2021	256,452	146,343	402,795
Net book value			
At 31 December 2021	1,734,605	19,964	1,754,569
At 31 December 2020	1,734,605	27,451	1,762,056

13 Debtors

	2021 £	2020 £
Trade debtors	200	-
Prepayments	4,128	3,907
Other debtors	5,362	7,018
	9,690	10,925

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	56,363	41,386

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	415	1,625
Other creditors	545	270
Accruals	600	500
	<u>1,560</u>	<u>2,395</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	736,283	163,071	(117,790)	(33,250)	748,314
Restricted funds					
World Focus	1,217	-	(14,499)	14,639	1,357
Eva	1,060,671	-	-	-	1,060,671
Agape	2,197	534	(1,139)	-	1,592
Redevelopment of Garden Fund	1,092	-	(1,127)	35	-
Intern Fund	3,139	-	(3,338)	199	-
Youth Manse Fund	2,873	337	(17,087)	13,877	-
Camera Equipment Fund	4,500	-	(1,500)	-	3,000
Dalton Bible Fund	-	-	(372)	4,500	4,128
Total restricted funds	<u>1,075,689</u>	<u>871</u>	<u>(39,062)</u>	<u>33,250</u>	<u>1,070,748</u>
Total funds	<u>1,811,972</u>	<u>163,942</u>	<u>(156,852)</u>	<u>-</u>	<u>1,819,062</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	313,913	474,133	(154,663)	102,900	736,283
Restricted					
World Focus	1,360	7,456	(7,599)	-	1,217
Eva	1,060,671	-	-	-	1,060,671
Agape	1,110	4,289	(3,202)	-	2,197
Manse Fund	63,718	55,757	(4,064)	(115,411)	-
Shed Fund	211	-	-	(211)	-
Redevelopment of Garden Fund	2,346	-	(1,254)	-	1,092
Round Table Fund	778	-	-	(778)	-
Intern Fund	-	6,012	(2,873)	-	3,139
Youth Manse Fund	-	6,600	(17,227)	13,500	2,873
Camera Equipment Fund	-	4,500	-	-	4,500
Total restricted funds	<u>1,130,194</u>	<u>84,614</u>	<u>(36,219)</u>	<u>(102,900)</u>	<u>1,075,689</u>
Total funds	<u><u>1,444,107</u></u>	<u><u>558,747</u></u>	<u><u>(190,882)</u></u>	<u><u>-</u></u>	<u><u>1,811,972</u></u>

The specific purposes for which the funds are to be applied are as follows:

The World Focus Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	690,898	1,063,671	1,754,569
Current assets	58,979	7,074	66,053
Current liabilities	(1,560)	-	(1,560)
Total net assets	<u>748,317</u>	<u>1,070,745</u>	<u>1,819,062</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	696,885	1,065,171	1,762,056
Current assets	41,793	10,518	52,311
Current liabilities	(2,395)	-	(2,395)
Total net assets	<u>736,283</u>	<u>1,075,689</u>	<u>1,811,972</u>