

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales · Charity number 1136269

Details

Other names LEEDS REFORMED BAPTIST CHURCH

Status Registered

Legal form Other

Registered 2010-06-09

Register [View on the Charity Commission register](#)

Contact

Address Emmanuel Baptist Church
Hall Lane
Horsforth
Leeds
LS18 5JE

Phone 0113 259 1283

Email office@ebcleeds.org.uk

Website www.ebcleeds.org.uk

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN THE CITY OF LEEDS AND THE SURROUNDING NEIGHBOURHOOD; AND2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MEMBERS OF THE CHURCH IN GENERAL MEETING FURTHER THE WORK OF THE CHURCH

Activities: The advancement of the Christian faith primarily but not exclusively within the city of Leeds and the surrounding neighbourhood.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** CITY OF LEEDS
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£566,860	£501,135	£1,423,855	12
2023-12-31	£503,353	£446,315	£1,358,130	11
2022-12-31	£399,475	£424,666	-	-
2021-12-31	£360,426	£332,058	-	-
2020-12-31	£384,662	£300,434	-	-

Trustees

Name	Role	Appointed
Wes Johnston	Chair	
ANDREW MARK WALKER		2012-09-24
Amy Barrett		2025-08-01
Andrew Norris		2023-09-24
Calum Taylor		2019-11-24
Duncan Bottrill		2020-08-27
Eleanor Jane Martin		2023-07-17
George Charlton		2017-02-26
Jeremy Jarvis		2017-02-26
Joshua Day		2025-08-01
Kwadwo Boadu		2019-11-24
Liam Turnbull		2025-08-01
Richard Goodfellow		2018-02-25
STEVE URWIN		
Sean Raby		2025-08-01
Simon Paul Smith		

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales - Charity number 1136269

Accounts

Registered Charity no. 1136269

Emmanuel Baptist Church Leeds

Trustees Annual Report and Accounts

Year Ended 31st December 2024



Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

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Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called "Emmanuel Baptist Church Leeds" and is registered with the Charity Commission for England and Wales. The charity is also known as "Emmanuel Baptist Church". The Church registered as a charity on the 8th of June 2010. Before this the Church was an excepted charity.

Registered Charity Number	1136269	
Registered Office	Church Office Hall Lane Horsforth Leeds LS18 5JE	
The Trustees	K Boadu D Bottrill B E Brownnutt J Cannon G Charlton R Goodfellow J Jarvis J W Johnston E Martin A Norris S P Smith C Taylor S Urwin A Walker	<i>Resigned 31/12/2024</i>
Primary Bankers	NatWest 32 Market Street Leeds LS1 6DH	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF	

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Trustee's Annual Report

The Trustees submit their report and accounts for the year ended 31st December 2024.

Objectives and Activities:

The main objective of the charity is the advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within the City of Leeds and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the church in general meeting further the work of the church.

The Trustees have identified the following activities of the church to be of public benefit:

Education/training

Teaching and explanation of the Christian Faith

Provision of a 'not for profit' preschool education in partnership with the LEA

Relief of poverty

Provision of food parcels

Regular financial giving to support other UK charities

Overseas Aid/Famine relief

Regular financial giving to support other international charities including Morning Star (SA Reg No: 009-016-NPO), which is a charity that cares for children and AIDS orphans in South Africa

Who benefits from our work:

Children/young people:

Providing regular weekly activities for children/young people of preschool, primary and high school age

Elderly people:

Provision of regular practical and pastoral support

People with disabilities/special need

Providing a safe environment in which people with special needs can be supported, nurtured and involved in church life

People of particular ethnic or racial origin

Provide practical and pastoral support to people for whom English is a second language in Leeds and the surrounding areas

Other charities/voluntary bodies

Provide practical support to children's charities in South Africa; a charity for vulnerable and homeless people in the UK and a charity that plants churches in England.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Trustee's Annual Report

How we achieve this:

Provides human resources:

Staff/volunteers - 100+ volunteers trained and DBS approved to work with children/vulnerable adults.

Provides services

Food parcels

Practical help including the provision of white and brown goods to those needing housing support

Providing advocacy/advice/information

Money management

Debt advice

In determining the above activities the Trustees confirm that they have regard to the guidance issued by the Charities Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Achievements and Performance

Development of premises

We continue to maintain the fabric of the building and the develop the facilities available to members and attenders. Tasks have included dealing with various leaks either from the heating system or rainwater around the building, clearing out and repair of guttering on the roof and clearing drains of leaves and blockages, adjusting various doors around the building and fixing the toilet seats in the ladies' toilets.

New equipment purchased in the last year includes the following:

New dishwasher for kitchen

Pump, pipes and rubber matting for baptistry

Cupboards, screens, desks and chairs for offices and meeting rooms

We continued to maintain and develop the garden areas. A number of attendees have given time to this on a regular basis through the year and also had a number of Saturday mornings when a larger group have helped tidy leaves, clear out drains, prune bushes, carry out weeding etc.

Our additional Sunday morning service continued with increasing numbers attending both services.

The various ministries that we run or support are listed below.

Discoverers

A weekly term time club for primary school age children, providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 30 children attend each week supported by 7 regular volunteers who are all DBS checked.

Pulse

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Trustee's Annual Report

A similar weekly ministry for Highschool age children, providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 7 DBS checked volunteers with up to 30 young people attending regularly.

Pre-school

We employ 6 qualified staff to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.

Emmanuel Tots

We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 4 helpers with an average of 20 carers and children attending each week.

Café

This operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 20 and 30 each week.

Lunch+

This ministry provides a hot lunch and a chance to get together once a month for anyone in the local community who wishes to join us. No charges are made but donations are accepted. Numbers attending are 60 each month.

Manna Project

We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties and help with utility costs. When the need arises, we also provide help with one-off costs and provide larger items such as microwaves, basic washing machines, carpets, etc.

Children's Summer Holiday Club

We run a free children's holiday club with a Christian theme for one week during August. We cater for up to 100 children with 30 volunteers. The week ends with a parents/carers event and a special church service on the Sunday.

Who Let the Dads Out?

This is a monthly Saturday morning ministry for dads to spend time with their young children, whilst giving mums a chance for a break. Numbers attending (dads and children) average about 50 and a team of 10. This ministry is signposted by the local Social Services team for the quality of support offered to men in the community.

Student Ministry

We provide spiritual and practical support to students, including regular refreshments and help with transport. We catered for around 10 – 15 students with 4-5 helpers.

Community events

We hold regular craft evenings and occasional ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Trustee's Annual Report

Financial Review

The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.

The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of two months. The unrestricted reserves at the year end were £ 170,978.

The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Structure, Governance & Management

The charity is governed by its Constitution and its Church Rules. The church is a membership organisation and holds periodic members meetings (usually at least four times a year). Trustees are elected by church members at church meetings and are accountable to the membership as a whole.

Key management personnel, whom the trustees rely on to comply with the requirements of the charities objectives, are the senior pastor, the pastor for Discipleship and Training, the Pastor for Church Planting and the Finance Team.

Reference and Administrative Details

The charity is registered with the Charities Commission. The registration number is 1136269.

The address of the principal office is:

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees:

K Boadu
D Bottrill
B E Brownutt
J Cannon
G Charlton
R Goodfellow
J Jarvis
J W Johnston
A Norris
S P Smith
C Taylor
S Urwin
A Walker

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Trustee's Annual Report

There are no corporate trustees. One of the trustees - A Walker holds title to the property belonging to the charity.

Exemptions from Disclosure

No exemptions from disclosure have been made in compiling this report.

Funds held as custodian trustee on behalf of others

This report was approved by the trustee board by:



John Wesley Johnston
Trustee

Date 28/07/2025

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Baptist Church Leeds ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 28/07/2025

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Statement of Financial Activities

		Unrestricted Funds	2024 Restricted Funds	Total Funds	2023 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		469,315	1,266	470,581	432,813
Charitable activities		7,248	85,535	92,783	68,509
Investment Income		3,496	-	3,496	2,031
Total income	2	<u>480,059</u>	<u>86,801</u>	<u>566,860</u>	<u>503,353</u>
Expenditure					
Expenditure on charitable activities	3, 4	<u>410,136</u>	<u>90,999</u>	<u>501,135</u>	<u>446,315</u>
Total expenditure		<u>410,136</u>	<u>90,999</u>	<u>501,135</u>	<u>446,315</u>
Net income and net movement in funds		<u>69,923</u>	<u>(4,198)</u>	<u>65,725</u>	<u>57,038</u>
Net income and net movement in funds					
Total funds brought forward	13	1,357,488	642	1,358,130	1,301,092
Transfers	13	<u>(3,706)</u>	<u>3,706</u>	<u>-</u>	<u>-</u>
Total funds carried forward	13	<u>1,423,705</u>	<u>150</u>	<u>1,423,855</u>	<u>1,358,130</u>

All income and expenditure derive from continuing activities.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	9	1,391,740	1,386,694
		<u>1,391,740</u>	<u>1,386,694</u>
Current assets			
Debtors	10	18,748	9,939
Cash at bank and in hand		153,912	206,220
		<u>172,660</u>	<u>216,159</u>
Creditors: amounts falling due within one year	11	<u>17,462</u>	<u>17,738</u>
Net current assets		<u>155,198</u>	<u>198,421</u>
Total assets less current liabilities		<u>1,546,938</u>	<u>1,585,115</u>
Creditors: amounts falling due after one year	12	<u>123,083</u>	<u>226,985</u>
Net assets	14	<u>1,423,855</u>	<u>1,358,130</u>
Funds of the charity			
Restricted funds		150	642
Unrestricted funds			
General fund		170,978	205,124
Designated funds		1,252,727	1,152,364
Total charity funds	13	<u>1,423,855</u>	<u>1,358,130</u>

Name of Trustee:

John Wesley Johnston

Signed on behalf of the Trustees:



Date of approval:

28/07/2025

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Statement of Cash Flows

	2024	2023
	£	£
Cash Flows From Operating Activities:		
Net cash provided by (used in) operating activities	51,809	61,529
	<u>51,809</u>	<u>61,529</u>
Cash Flows From Investing Activities:		
Purchase of tangible fixed assets	(6,728)	-
Bank interest	3,496	2,031
Net cash provided by (used in) investing activities	<u>(3,232)</u>	<u>2,031</u>
Cash flows from financing activities:		
Repayments on borrowing	(100,885)	(7,866)
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>(100,885)</u>	<u>(7,866)</u>
Change in cash and cash equivalents in the reporting period	(52,308)	55,694
Cash and cash equivalents at the beginning of the reporting period	206,220	150,526
Cash and Cash Equivalents At The End of The Reporting Period	<u>153,912</u>	<u>206,220</u>

Reconciliation of Net Movement in Funds to Net Cash Flow From Operating Activities

	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	65,725	57,038
Adjustments for:		
Depreciation charges	1,682	-
Bank interest	(3,496)	(2,031)
Donation of members loan	-	-
(Increase) / decrease in debtors	(8,809)	2,216
Increase / (decrease) in creditors	<u>(3,293)</u>	<u>4,306</u>
Net cash provided by (used in) operating activities	<u>51,809</u>	<u>61,529</u>

Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Cash at bank	153,912	206,220
Total cash and cash equivalents	<u>153,912</u>	<u>206,220</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. When tangible assets are revalued, they are recorded at fair value on the date of revaluation, less any subsequent accumulated depreciation and impairment losses. Any decrease in the carrying amount of an asset as a result of revaluation is recognized in the statement of other comprehensive income.

Tangible fixed assets costing more than £750 are capitalized and included at cost, including any incidental expenses related to their acquisition. Gifted assets are recognized at their fair value to the charity on receipt.

Depreciation is provided on all tangible fixed assets, except for freehold land and buildings, on a straight-line basis over their estimated useful economic lives as follows:

Freehold Land and Buildings: No depreciation is provided on freehold land and buildings, as it is not possible to reliably measure the useful economic life of the buildings. Given the significant expected useful life of the buildings, the depreciation charge would be immaterial to the accounts.

Equipment:	Between 3 and 5 years straight line
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Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and legacies			
Donations	390,019	1,030	391,049
Gift aid	79,296	-	79,296
Grants	-	236	236
	<u>469,315</u>	<u>1,266</u>	<u>470,581</u>
Charitable activities			
Ministry activities	7,248	433	7,681
Preschool fees	-	5,314	5,314
Preschool council funding	-	79,788	79,788
	<u>7,248</u>	<u>85,535</u>	<u>92,783</u>
Investment income			
Bank interest	3,496	-	3,496
	<u>3,496</u>	<u>-</u>	<u>3,496</u>
Total Income	<u>480,059</u>	<u>86,801</u>	<u>566,860</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and legacies			
Donations	359,974	2,147	362,121
Gift aid	70,692	-	70,692
Grants	-	-	-
	<u>430,666</u>	<u>2,147</u>	<u>432,813</u>
Charitable activities			
Church events	525	280	805
Preschool fees	-	10,238	10,238
Preschool council funding	-	57,466	57,466
	<u>525</u>	<u>67,984</u>	<u>68,509</u>
Investment income			
Bank interest	2,031	-	2,031
	<u>2,031</u>	<u>-</u>	<u>2,031</u>
Total Income	<u>433,222</u>	<u>70,131</u>	<u>503,353</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Administration	31,434	14	31,448
Building	31,486	-	31,486
Communications	1,224	-	1,224
Ministries	73,265	947	74,212
Mortgage interest	8,026	-	8,026
Preschool running costs	-	4,846	4,846
Salary costs	250,553	85,192	335,745
Staff related costs	14,148	-	14,148
	<u>410,136</u>	<u>90,999</u>	<u>501,135</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Administration	21,246	-	21,246
Building	44,765	-	44,765
Communications	654	-	654
Ministries	72,793	1,317	74,110
Mortgage interest	11,712	-	11,712
Preschool running costs	-	2,941	2,941
Salary costs	214,723	67,631	282,354
Staff related costs	7,629	904	8,533
	<u>373,522</u>	<u>72,793</u>	<u>446,315</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

4 Expenditure on charitable activities by activity type

	Church £	Preschool £	Total 2024 £
Administration	31,448	-	31,448
Building	31,486	-	31,486
Communications	1,224	-	1,224
Ministries	74,212	-	74,212
Mortgage interest	8,026	-	8,026
Preschool running costs	-	4,846	4,846
Salary costs	250,553	85,192	335,745
Staff related costs	14,148	-	14,148
	<u>411,097</u>	<u>90,038</u>	<u>501,135</u>

	Church £	Preschool £	Total 2023 £
Administration	21,246	-	21,246
Building	44,765	-	44,765
Communications	654	-	654
Ministries	73,280	-	73,280
Mortgage interest	11,712	-	11,712
Preschool running costs	-	2,941	2,941
Salary costs	214,723	67,631	282,354
Staff related costs	7,629	904	8,533
	<u>374,009</u>	<u>71,476</u>	<u>445,485</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

6 Independent examination fees

Fees payable to the independent examiner for:

	2024 £	2023 £
Independent examination and preparation of the financial statements	2,060	1,980

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

7 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	294,814	249,778
Social security costs	20,591	16,118
Employer contributions to pension plans	14,077	10,626
	<u>329,482</u>	<u>276,521</u>

The average headcount of employees during the year was as follows:

	2024	2023
Average headcount	13	11

The number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

Key Management Personnel

The charity considers its key management personnel to be the Leadership team which is made up of paid staff and unpaid leadership positions. the total employee benefits received by key management were as follows:

	2024	2023
	£	£
Key management personnel employee benefit	143,102	79,148

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

8 Trustee remuneration and expenses

During the year three trustees received remuneration as an employee of the charity. J W Johnston, J Cannon and A Norris were employed for their leadership roles within the Church and not remunerated for their roles as trustees. The total remuneration received during the year including employers national insurance and employers pension contribution was:

	2024	2023
	£	£
J Cannon	40,008	38,043
J W Johnston	64,710	60,553
A Norris (2023 part year)	43,273	13,718

During the year three trustees incurred out of pocket expenses for the day to day running of the Charity. The total expenses claimed during the year was £13,640 (2023: £10,206). The type of expenses incurred related to ministry, pastoral costs and church running costs.

During the year the total aggregated donations made to the charity by the trustees during the year was £116,108 (2023 £106,544).

9 Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2024	1,386,694	13,360	1,400,054
Additions	-	6,728	6,728
	<u>1,386,694</u>	<u>20,088</u>	<u>1,406,782</u>
Depreciation			
At 1 January 2024	-	13,360	13,360
Charge for this year	-	1,682	1,682
	<u>-</u>	<u>15,042</u>	<u>15,042</u>
Carrying amount			
At 31 December 2024	<u>1,386,694</u>	<u>5,046</u>	<u>1,391,740</u>
At 31 December 2023	<u>1,386,694</u>	<u>-</u>	<u>1,386,694</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

10 Debtors

	2024	2023
	£	£
Accrued income	18,748	9,439
Other debtors	-	500
	<u>18,748</u>	<u>9,939</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,386	1,980
Deferred income	-	103
Trade creditors	3,192	7,788
Loans and borrowing	10,884	7,867
	<u>17,462</u>	<u>17,738</u>

12 Creditors: amounts falling due after one year

	2024	2023
	£	£
Loans and borrowing	123,083	226,985
	<u>123,083</u>	<u>226,985</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

13 Analysis of Charitable Funds

	1 Jan 2024	Income	Expenditure	Gains / loss	Transfers	31 Dec 2024
	£	£	£	£	£	£
Unrestricted Funds						
General funds	205,124	474,870	(400,486)	-	(108,530)	170,978
	205,124	474,870	(400,486)	-	(108,530)	170,978
Designated						
Building Fund	1,151,842	-	-	-	100,885	1,252,727
Sportsreach	522	2,400	(6,270)	-	3,348	-
Church Weekend Away	-	2,789	(3,380)	-	591	-
	1,152,364	5,189	(9,650)	-	104,824	1,252,727
Total Unrestricted	1,357,488	480,059	(410,136)	-	(3,706)	1,423,705
Restricted Funds						
Missionary gifts	150	-	-	-	-	150
Preschool	492	85,840	(90,038)	-	3,706	-
TEAR Fund quiz night	-	433	(433)	-	-	-
Syria/Turkey appeal	-	-	-	-	-	-
Music and Pudding Evening for Morning	-	528	(528)	-	-	-
Total Restricted	642	86,273	(90,471)	-	3,706	150
Total Funds	1,358,130	566,332	(500,607)	-	-	1,423,855

2024 Fund Transfers

£100,885 transfer from the General Fund to the Building Fund

The transfer reflects the capital value of the church building held at year-end, corresponding to the repayment of mortgage during the year.

£3,348 transfer from the General Fund to the SportReach Fund

A top-up transfer to eliminate the negative balance in the SportReach Fund, ensuring no deficit is carried forward.

£3,706 transfer from the General Fund to the Preschool Fund

A transfer to cover the shortfall in the Preschool Fund, ensuring no deficit is carried forward.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

	1 Jan 2023	Income	Expenditure	Gains / loss	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted Funds						
General funds	154,019	432,700	(373,522)	-	(8,073)	205,124
	154,019	432,700	(373,522)	-	(8,073)	205,124
Designated						
Building Fund	1,143,976	-	-	-	7,866	1,151,842
Sportsreach	-	522	-	-	-	522
	1,143,976	522	-	-	7,866	1,152,364
Total Unrestricted	1,297,995	433,222	(373,522)	-	(207)	1,357,488
Restricted Funds						
Missionary gifts	150	-	-	-	-	150
Preschool	2,947	69,021	(71,476)	-	-	492
TEAR Fund quiz night	-	280	(487)	-	207	-
Syria/Turkey appeal	-	830	(830)	-	-	-
Total Restricted	3,097	70,131	(72,793)	-	207	642
Total Funds	1,301,092	503,353	(446,315)	-	-	1,358,130

Fund Descriptions

Building fund

The designated building fund is to set aside the netbook value of the building less the outstanding mortgage value.

Preschool

A restricted fund for the funding received to run the preschool.

Sportsreach

Sportreach is an evangelistic sports ministry run in partnership with EBC, offering soccer and netball activities. While the church covers the full cost of delivering the programme, a nominal fee is collected from parents/carers per child. This fee is recorded as separate income to reflect the true cost of the ministry to the church.

Church Weekend Away

Funds recived and paid for the Church Weekend Away.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2024

Notes to the Financial Statements

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible Fixed Assets	1,391,740	-	1,391,740
Current Assets	172,510	150	172,660
Creditors less than 1 year	(17,462)	-	(17,462)
Creditors greater than 1 year	(123,083)	-	(123,083)
	<u>1,423,705</u>	<u>150</u>	<u>1,423,855</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	1,386,694	-	1,386,694
Current Assets	215,517	642	216,159
Creditors less than 1 year	(17,738)	-	(17,738)
Creditors greater than 1 year	(226,985)	-	(226,985)
	<u>1,357,488</u>	<u>642</u>	<u>1,358,130</u>

15 Related party transactions

During the year a number of related party transactions took place.

Karen Johnston is a related party due to being an employee of the charity and a close family member to trustee John Johnston. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £30,405 (2023: £28,897).

Rebecca Walker is a related party due to being an employee of the charity and a close family member to trustee Andy Walker. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £12,970 (2023: £10,015).

Grace Smith is a related party due to being an employee of the charity and a close family member to trustee Simon Smith. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £19,380 (2023: £17,279).

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales - Charity number 1136269

Accounts

Registered Charity no. 1136269

Emmanuel Baptist Church Leeds

Trustees Annual Report and Accounts

Year Ended 31st December 2023



Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

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Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called "Emmanuel Baptist Church Leeds" and is registered with the Charity Commission for England and Wales. The charity is also known as "Emmanuel Baptist Church". The Church registered as a charity on the 8th of June 2010. Before this the Church was an excepted charity.

Registered Charity Number

1136269

Registered Office

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

The Trustees

K Boadu
D Bottrill
B W Brownutt (resigned 31/12/2023)
B E Brownutt
J Cannon
G Charlton
R Dyer (resigned 19/01/2023)
R Goodfellow
J Jarvis
J W Johnston
E Martin (appointed 17/07/2023)
A Norris (appointed 24/09/2023)
S P Smith
C Taylor
S Urwin
A Walker
M S Woods

Primary Bankers

NatWest	CAF Bank Ltd
32 Market Street	25 Kings Hill Avenue
Leeds	Kings Hill
LS1 6DH	West Malling
	ME19 4JQ

Independent Examiner

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

The Trustees submit their report and accounts for the year ended 31st December 2023.

Objectives and Activities:

The main objective of the charity is the advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within the City of Leeds and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the church in general meeting further the work of the church.

The Trustees have identified the following activities of the church to be of public benefit:

Education/training

Teaching and explanation of the Christian Faith
Provision of a 'not for profit' preschool education in partnership with the LEA

Relief of poverty

Provision of food parcels
Regular financial giving to support other UK charities
Overseas Aid/Famine relief
Regular financial giving to support other international charities including Morning Star, which is a charity that cares for children and AIDS orphans in South Africa

Who benefits from our work:

Children/young people:

Providing regular weekly activities for children/young people of preschool, primary and high school age

Elderly people:

Provision of regular practical and pastoral support

People with disabilities/special need

Providing a safe environment in which people with special needs can be supported, nurtured and involved in church life

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

People of particular ethnic or racial origin

Provide practical and pastoral support to people for whom English is a second language in Leeds and the surrounding areas

Other charities/voluntary bodies

Provide practical support to children's charities in South Africa; a charity for vulnerable and homeless people in the UK and a charity that plants churches in England.

How we achieve this:

Provides human resources:

Staff/volunteers - 100+ volunteers trained and DBS approved to work with children/vulnerable adults.

Provides services

Food parcels

Practical help including the provision of white and brown goods to those needing housing support

Providing advocacy/advice/information

Money management

Debt advice

In determining the above activities the Trustees confirm that they have regard to the guidance issued by the Charities Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

Achievements and Performance

Development of premises

We continue to maintain the fabric of the building and the develop the facilities available to members and attenders. During the year we repaired leaks to the heating pipework, installed new fencing around the aircon units in the garden. Replacement of a broken manhole cover in car park. New cycle stands installed outside at the back of the building for greater security. Main hall carpet professionally cleaned. The metal railings around the perimeter have been re painted.

New equipment purchased in the last year includes the following:

Dishwasher
Warming cupboard
Two New laptops for staff

We continued to maintain and develop the garden areas. A number of attendees have given time to this on a regular basis through the year and also had a number of Saturday mornings when a larger group have helped tidy leaves, clear out drains, prune bushes, carry out weeding etc.

Our additional Sunday morning service continued with increasing numbers attending both services.

The various ministries that we run or support are listed below.

Discoverers

A weekly term time club for primary school age children, providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 25 children attend each week supported by 7 regular volunteers who are all DBS checked.

Pulse

A similar weekly ministry for Highschool age children, providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 6 DBS checked volunteers with up to 25 young people attending regularly.

Pre-school

We employ 6 qualified staff to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.

Emmanuel Tots

We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 4 helpers with an average of 50 carers and children attending each week.

Café

This operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 20 and 40.

Lunch+

This ministry provides a hot lunch and a chance to get together once a month for anyone in the local community who wishes to join us. No charges are made but donations are accepted. Numbers attending vary between 30 and 50.

Manna Project

We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties and help with utility costs. When the need arises, we also provide help with one-off costs and provide larger items such as microwaves, basic washing machines, carpets, etc.

Children's Summer Holiday Club

We run a free children's holiday club with a Christian theme for one week during August. We cater for up to 100 children with 30 volunteers. The week ends with a parents/carers event and a special church service on the Sunday.

Who Let the Dads Out?

This is a monthly Saturday morning ministry for dads to spend time with their young children, whilst giving mums a chance for a break. Numbers attending (dads and children) average about 55. This ministry is signposted by the local Social Services team for the quality of support offered to men in the community.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

Student Ministry

We provide spiritual and practical support to students, including regular refreshments and help with transport. We catered for around 15 students with 4-5 helpers.

Community events

We hold regular craft evenings and occasional ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.

Financial Review

The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.

The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of two months. The unrestricted reserves at the yearend were £ 205,124 .

The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Structure, Governance & Management

The charity is governed by its Constitution and its Church Rules. The church is a membership organisation and holds periodic members meetings (usually at least four times a year). Trustees are elected by church members at church meetings and are accountable to the membership as a whole.

Key management personnel, whom the trustees rely on to comply with the requirements of the charities objectives, are the senior pastor, the pastor for Discipleship and Training, the Pastor for Church Planting and the Finance Team.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Trustee's Annual Report

Reference and Administrative Details

The charity is registered with the Charities Commission. The registration number is 1136269.

The address of the principal office is:

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees

K Boadu
D Bottrill
B E Brownutt
J Cannon
G Charlton
R Goodfellow
J Jarvis
J W Johnston
A Norris
S P Smith
C Taylor
S Urwin
A Walker

There are no corporate trustees. One of the trustees - A Walker holds title to the property belonging to the charity.

Exemptions from Disclosure

No exemptions from disclosure have been made in compiling this report.

Funds held as custodian trustee on behalf of others

This report was approved by the trustee board by:



John Wesley Johnston
Trustee

Date 15/10/2024

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Emmanuel Baptist Church Leeds ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 a proper understanding of the accounts to be reached.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 16/10/2024

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Statement of Financial Activities

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		430,666	2,147	432,813	390,517
Charitable activities		525	67,984	68,509	59,737
Investment Income		2,031	-	2,031	396
Total income	2	<u>433,222</u>	<u>70,131</u>	<u>503,353</u>	<u>450,650</u>
Expenditure					
Expenditure on charitable activities	3, 4	<u>373,522</u>	<u>72,793</u>	<u>446,315</u>	<u>424,666</u>
Total expenditure		<u>373,522</u>	<u>72,793</u>	<u>446,315</u>	<u>424,666</u>
Net income and net movement in funds		<u>59,700</u>	<u>(2,662)</u>	<u>57,038</u>	<u>25,984</u>
Net income and net movement in funds					
Total funds brought forward	13	1,297,995	3,097	1,301,092	1,275,108
Transfers	13	<u>(207)</u>	<u>207</u>	<u>-</u>	<u>-</u>
Total funds carried forward	13	<u>1,357,488</u>	<u>642</u>	<u>1,358,130</u>	<u>1,301,092</u>

All income and expenditure derive from continuing activities.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	1,386,694	1,386,694
		<u>1,386,694</u>	<u>1,386,694</u>
Current assets			
Debtors	10	9,939	12,155
Cash at bank and in hand		206,220	150,526
		<u>216,159</u>	<u>162,681</u>
Creditors: amounts falling due within one year	11	<u>17,738</u>	<u>13,432</u>
Net current assets		<u>198,421</u>	<u>149,249</u>
Total assets less current liabilities		<u>1,585,115</u>	<u>1,535,943</u>
Creditors: amounts falling due after one year	0	<u>226,985</u>	<u>234,851</u>
Net assets	14	<u>1,358,130</u>	<u>1,301,092</u>
Funds of the charity			
Restricted funds		642	3,097
Unrestricted funds			
General fund		205,124	154,019
Designated funds		1,152,364	1,143,976
Total charity funds	13	<u>1,358,130</u>	<u>1,301,092</u>

Name of Trustee:

John Wesley Johnston

Signed on behalf of the Trustees:



Date of approval:

15/10/2024

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Statement of Cash Flows

	2023	2022
	£	£
Cash Flows From Operating Activities:		
Net cash provided by (used in) operating activities	61,529	(29,627)
	<u>61,529</u>	<u>(29,627)</u>
Cash Flows From Investing Activities:		
Purchase of tangible fixed assets	-	-
Bank interest	2,031	396
Net cash provided by (used in) investing activities	<u>2,031</u>	<u>396</u>
Cash flows from financing activities:		
Repayments on borrowing	(7,866)	(7,866)
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>(7,866)</u>	<u>(7,866)</u>
Change in cash and cash equivalents in the reporting period	55,694	(37,097)
Cash and cash equivalents at the beginning of the reporting period	150,526	187,623
Cash and Cash Equivalents At The End of The Reporting Period	<u>206,220</u>	<u>150,526</u>

Reconciliation of Net Movement in Funds to Net Cash Flow From Operating Activities

	2023	2022
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	57,038	25,984
Adjustments for:		
Depreciation charges	-	-
Bank interest	(2,031)	(396)
Donation of members loan	-	(51,175)
(Increase) / decrease in debtors	2,216	(1,409)
Increase / (decrease) in creditors	4,306	(2,631)
Net cash provided by (used in) operating activities	<u>61,529</u>	<u>(29,627)</u>

Analysis of Cash and Cash Equivalents

	2023	2022
	£	£
Cash at bank	206,220	150,526
Total cash and cash equivalents	<u>206,220</u>	<u>150,526</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. When tangible assets are revalued, they are recorded at fair value on the date of revaluation, less any subsequent accumulated depreciation and impairment losses. Any decrease in the carrying amount of an asset as a result of revaluation is recognized in the statement of other comprehensive income.

Tangible fixed assets costing more than £750 are capitalized and included at cost, including any incidental expenses related to their acquisition. Gifted assets are recognized at their fair value to the charity on receipt.

Depreciation is provided on all tangible fixed assets, except for freehold land and buildings, on a straight-line basis over their estimated useful economic lives as follows:

Freehold Land and Buildings: No depreciation is provided on freehold land and buildings, as it is not possible to reliably measure the useful economic life of the buildings. Given the significant expected useful life of the buildings, the depreciation charge would be immaterial to the accounts.

Equipment: Between 3 and 5 years straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and legacies			
Donations	359,974	2,147	362,121
Gift aid	70,692	-	70,692
	<u>430,666</u>	<u>2,147</u>	<u>432,813</u>
Charitable activities			
Ministry activities	525	280	805
Preschool fees	-	10,238	10,238
Preschool council funding	-	57,466	57,466
	<u>525</u>	<u>67,984</u>	<u>68,509</u>
Investment income			
Bank interest	2,031	-	2,031
	<u>2,031</u>	<u>-</u>	<u>2,031</u>
Total Income	<u>433,222</u>	<u>70,131</u>	<u>503,353</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations	327,813	-	327,813
Gift aid	62,704	-	62,704
	<u>390,517</u>	<u>-</u>	<u>390,517</u>
Charitable activities			
Church events	-	-	-
Preschool fees	-	-	-
Preschool council funding	-	59,737	59,737
	<u>-</u>	<u>59,737</u>	<u>59,737</u>
Investment income			
Bank interest	396	-	396
	<u>396</u>	<u>-</u>	<u>396</u>
Total Income	<u>390,913</u>	<u>59,737</u>	<u>450,650</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Administration	21,246	-	21,246
Building	44,765	-	44,765
Communications	654	-	654
Ministries	72,793	1,317	74,110
Mortgage interest	11,712	-	11,712
Preschool running costs	-	2,941	2,941
Salary costs	214,723	67,631	282,354
Staff related costs	7,629	904	8,533
	<u>373,522</u>	<u>72,793</u>	<u>446,315</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Administration	20,444	-	20,444
Building	72,028	-	72,028
Communications	708	-	708
Ministries	64,564	-	64,564
Mortgage interest	12,000	-	12,000
Preschool running costs	-	2,841	2,841
Salary costs	182,984	59,101	242,085
Staff related costs	9,996	-	9,996
	<u>362,724</u>	<u>61,942</u>	<u>424,666</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

4 Expenditure on charitable activities by activity type

	Church £	Preschool £	Total 2023 £
Administration	21,246	-	21,246
Building	44,765	-	44,765
Communications	654	-	654
Ministries	73,280	-	73,280
Mortgage interest	11,712	-	11,712
Preschool running costs	-	2,941	2,941
Salary costs	214,723	67,631	282,354
Staff related costs	7,629	904	8,533
	<u>374,009</u>	<u>71,476</u>	<u>445,485</u>

	Church £	Preschool £	Total 2022 £
Administration	20,444	-	20,444
Building	72,028	-	72,028
Communications	708	-	708
Ministries	64,564	-	64,564
Mortgage interest	12,000	-	12,000
Preschool running costs	-	2,841	2,841
Salary costs	182,984	59,101	242,085
Staff related costs	9,996	-	9,996
	<u>362,724</u>	<u>61,942</u>	<u>424,666</u>

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

6 Independent examination fees

Fees payable to the independent examiner for:

	2023 £	2022 £
Independent examination and preparation of the financial statements	1,980	1,440

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

7 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	249,778	218,351
Social security costs	16,118	13,639
Employer contributions to pension plans	10,626	10,095
	<u>276,521</u>	<u>242,085</u>

The average headcount of employees during the year was as follows:

	2023	2022
Average headcount	11	10

The number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

Key Management Personnel

The charity considers its key management personnel to be the Leadership team which is made up of paid staff and unpaid leadership positions. the total employee benefits received by key management were as follows:

	2023	2022
	£	£
Key management personnel employee benefit	112,313	79,148

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

8 Trustee remuneration and expenses

During the year three trustees received remuneration as an employee of the charity. J W Johnston, J Cannon and A Norris were employed for their leadership roles within the Church and not remunerated for their roles as trustees. The total remuneration received during the year including employers national insurance and employers pension contribution was:

	2023
	£
J Cannon	38,043
J W Johnston	60,553
A Norris	13,718

During the year three trustees incurred out of pocket expenses for the day to day running of the Charity. The total expenses claimed during the year was £10,206. The type of expenses incurred related to ministry, pastoral costs and church running costs.

9 Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2023	1,386,694	13,360	1,400,054
Additions	-	-	-
	<u>1,386,694</u>	<u>13,360</u>	<u>1,400,054</u>
Depreciation			
At 1 January 2023	-	13,360	13,360
Charge for this year	-	-	-
	<u>-</u>	<u>13,360</u>	<u>13,360</u>
Carrying amount			
At 31 December 2023	<u>1,386,694</u>	<u>-</u>	<u>1,386,694</u>
At 31 December 2022	<u>1,386,694</u>	<u>-</u>	<u>1,386,694</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

10 Debtors

	2023	2022
	£	£
Accrued income	9,439	12,155
Other debtors	500	-
	<u>9,939</u>	<u>12,155</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,980	5,565
Deferred income	103	-
Trade creditors	7,788	-
Loans and borrowing	7,867	7,867
	<u>17,738</u>	<u>13,432</u>

12 Creditors: amounts falling due after one year

	2023	2022
	£	£
Loans and borrowing	226,985	234,851
	<u>226,985</u>	<u>234,851</u>

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

13 Analysis of Charitable Funds

	1 Jan 2023	Income	Expenditure	Gains / loss	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted Funds						
General funds	154,019	432,700	(373,522)	-	(8,073)	205,124
	<u>154,019</u>	<u>432,700</u>	<u>(373,522)</u>	<u>-</u>	<u>(8,073)</u>	<u>205,124</u>
Designated						
Building Fund	1,143,976	-	-	-	7,866	1,151,842
Sportsreach	-	522	-	-	-	522
	<u>1,143,976</u>	<u>522</u>	<u>-</u>	<u>-</u>	<u>7,866</u>	<u>1,152,364</u>
Total Unrestricted	1,297,995	433,222	(373,522)	-	(207)	1,357,488
	<u>1,297,995</u>	<u>433,222</u>	<u>(373,522)</u>	<u>-</u>	<u>(207)</u>	<u>1,357,488</u>
Restricted Funds						
Missionary gifts	150	-	-	-	-	150
Preschool	2,947	69,021	(71,476)	-	-	492
TEAR Fund quiz night	-	280	(487)	-	207	-
Syria/Turkey appeal	-	830	(830)	-	-	-
	<u>3,097</u>	<u>70,131</u>	<u>(72,793)</u>	<u>-</u>	<u>207</u>	<u>642</u>
Total Restricted	3,097	70,131	(72,793)	-	207	642
	<u>3,097</u>	<u>70,131</u>	<u>(72,793)</u>	<u>-</u>	<u>207</u>	<u>642</u>
Total Funds	1,301,092	503,353	(446,315)	-	-	1,358,130
	<u>1,301,092</u>	<u>503,353</u>	<u>(446,315)</u>	<u>-</u>	<u>-</u>	<u>1,358,130</u>

Fund Descriptions

Building fund

The designated building fund is to set aside the netbook value of the building less the outstanding mortgage value.

Preschool

A restricted fund for the funding received to run the preschool.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	1,386,694	-	1,386,694
Current Assets	215,517	642	216,159
Creditors less than 1 year	(17,738)	-	(17,738)
Creditors greater than 1 year	(226,985)	-	(226,985)
	<u>1,357,488</u>	<u>642</u>	<u>1,358,130</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible Fixed Assets	1,386,694	-	1,386,694
Current Assets	159,584	3,097	162,681
Creditors less than 1 year	(13,432)	-	(13,432)
Creditors greater than 1 year	(234,851)	-	(234,851)
	<u>1,297,995</u>	<u>3,097</u>	<u>1,301,092</u>

15 Related party transactions

During the year a number of related party transactions took place.

Karen Johnston is a related party due to being an employee of the charity and a close family member to trustee John Johnston. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £28,897.

Rebecca Walker is a related party due to being an employee of the charity and a close family member to trustee Andy Walker. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £10,015.

Grace Smith is a related party due to being an employee of the charity and a close family member to trustee Simon Smith. The total remuneration received during the year including employers national insurance contribution and employers pension contribution was £17,279.

Emmanuel Baptist Church Leeds

Year Ended 31st December 2023

Notes to the Financial Statements

16 Prior Period Adjustment

A prior period adjustment has been applied to the 31st of December 2022 comparative figures within this set of accounts.

The adjustments is for the donation of an outstanding church members loan totalling £51,175 which took place during 2022 which had not been applied in the previous accounts.

	Restarted 2022 £	Original 2022 £
Creditors: amounts falling due within one year	(13,432)	(19,165)
Creditors: amounts falling due after one year	(234,851)	(276,043)
Total funds	1,301,092	1,254,167

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales - Charity number 1136269

Accounts

EMMANUEL BAPTIST CHURCH LEEDS

REPORT AND ACCOUNTS

31st DECEMBER 2022

EMMANUEL BAPTIST CHURCH LEEDS

Office Address

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees

K Boadu
D Bottrill
B W Brownutt
B E Brownutt
J Cannon
G Charlton
R Dyer (resigned 19/01/2023)
R Goodfellow
J Jarvis
J W Johnston
E Martin (appointed 17/07/2023)
A Norris (appointed 24/09/2023)
S P Smith
C Taylor
S Urwin
A Walker
M S Woods

Accountants

Lee & Company
Photon House
Percy Street
Leeds
LS12 1EL

Registered Charity No

1136269

EMMANUEL BAPTIST CHURCH LEEDS

Trustee's Report

The Trustees submit their report and accounts for the year ended 31st December 2022.

Objectives and Activities

The main objective of the charity is the advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within the City of Leeds and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the church in general meeting further the work of the church.

The Trustees have identified the following activities of the church to be of public benefit:

Education/training

Teaching and explanation of the Christian Faith

Provision of a 'not for profit' preschool education in partnership with the LEA

Relief of poverty

Provision of food parcels

Regular financial giving to support other UK charities

Overseas Aid/Famine relief

Regular financial giving to support other international charities including Morning Star, which is a charity that cares for children and AIDS orphans in South Africa

Who benefits from our work:

Children/young people

Providing regular weekly activities for children/young people of preschool, primary and high school age

Elderly people

Provision of regular practical and pastoral support

People with disabilities/special need

Providing a safe environment in which people with special needs can be supported, nurtured and involved in church life

People of particular ethnic or racial origin

Provide practical and pastoral support to people for whom English is a second language in Leeds and the surrounding areas

Other charities/voluntary bodies

Provide practical support to children's charities in South Africa

How we achieve this:

Provides human resources

Staff/volunteers - 100+ volunteers trained and DBS approved to work with children/vulnerable adults.

Provides services

Food parcels

Practical help including the provision of white and brown goods to those needing housing support

Providing advocacy/advice/information

Money management

Debt advice

In determining the above activities the Trustees confirm that they have regard to the guidance issued by the Charities Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Achievements and Performance

Development of premises

We continue to maintain the fabric of the building and the develop the facilities available to members and attenders. During the year we completed a major upgrade to the access and security of the building, undertook repairs to the roof, continued repointing exterior walls, installed a new bookstall in the foyer and repaired and repainted several interior walls. Our additional Sunday morning service continued with increasing numbers attending both services. We made various technical upgrades to improve the quality and reliability of live-streaming of services and other events to help those not able to attend in person.

The various ministries that we run or support are listed below.

Discoverers

A weekly term time club for primary school age children, providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 25 children attend each week supported by 7 regular volunteers who are all DBS checked.

Pulse

A similar weekly ministry for highschool age children, providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 6 DBS checked volunteers with up to 25 young people attending regularly.

Pre-school

We employ 5 qualified staff to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.

Toddler group

We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 5 helpers with an average of 70 carers and children attending each week.

Café

This operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 20 and 40.

Lunch+

This ministry provides a hot lunch and a chance to get together once a month for anyone in the local community who wishes to join us. No charges are made but donations are accepted. Numbers attending vary between 30 and 50.

Manna Project

We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties and help with utility costs. When the need arises, we also provide help with one-off costs and provide larger items such as microwaves, basic washing machines, carpets, etc. to people needing re-housing.

Children's Summer Holiday Club

We run a free children's holiday club with a Christian theme for one week during August. We cater for up to 100 children with 20 volunteers. The week ends with a parents/carers barbeque event and a special church service on the Sunday.

Who Let the Dads Out?

This is a monthly Saturday morning ministry for dads to spend time with their young children, whilst giving mums a chance for a break. Numbers attending (dads and children) average about 55.

Student Ministry

We provide spiritual and practical support to students, including regular refreshments and help with transport. We cater for around 15 students with 4 helpers.

Community events

We hold regular craft evenings and occasional ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.

Financial Review

The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.

The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of three months. The unrestricted reserves at the year end were £153,966 (2021 - £189,710).

The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Structure, Governance & Management

The charity is governed by its Constitution and its Church Rules. The church is a membership organisation and holds periodic members meetings (usually at least four times a year). Trustees are elected by church members at church meetings and are accountable to the membership as a whole.

Key management personnel, whom the trustees rely on to comply with the requirements of the charities objectives, are the senior pastor, the pastor for Discipleship and Training and the treasurer.

Reference and Administrative Details

The charity is registered with the Charities Commission. The registration number is 1136269.

The address of the principal office is:

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees

K Boadu
D Bottrill
B W Brownutt
B E Brownutt
J Cannon
G Charlton
R Dyer
R Goodfellow
J Jarvis
J W Johnston
S P Smith
C Taylor
S Urwin
A Walker
M S Woods


There are no corporate trustees. Two of the trustees - M S Woods and A Walker hold title to the property belonging to the charity.

Exemptions from Disclosure

No exemptions from disclosure have been made in compiling this report.

Funds held as custodian trustee on behalf of others

This report was approved by the Board on 18th October 2023.


M S Woods
Trustee and Deacon

**Independent Examiner's Report to the Trustees of
EMMANUEL BAPTIST CHURCH LEEDS**

I report to the charity trustees on my examination of the accounts for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees 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 your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

As the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company 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 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 to enable a proper understanding of the accounts to be reached.



Anna McClean FCA

Lee & Company

Photon House, Percy Street

Leeds LS12 1EL

18th October 2022

EMMANUEL BAPTIST CHURCH LEEDS

Statement of Financial Activities for the year ended 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
Income from:				
Donations and gifts	339,346	-	339,346	313,845
Charitable activities	-	59,737	59,737	46,215
Other trading activities	-	-	-	280
Investments	392	-	392	86
	<u>339,738</u>	<u>59,737</u>	<u>399,475</u>	<u>360,426</u>
Expenditure on:				
Charitable activities	362,724	61,942	424,666	332,058
Net income	<u>(22,986)</u>	<u>(2,205)</u>	<u>(25,191)</u>	<u>28,368</u>
Balance brought forward	1,274,003	5,355	1,279,358	1,250,990
Total funds carried forward	<u><u>1,251,017</u></u>	<u><u>3,150</u></u>	<u><u>1,254,167</u></u>	<u><u>1,279,358</u></u>

The notes on pages 9 to 11 form part of the accounts.

EMMANUEL BAPTIST CHURCH LEEDS

Balance Sheet as at 31st December 2022

	Notes	£	£	2021 £
Fixed assets	4		1,386,694	<u>1,386,694</u>
Current assets				
Debtors		12,155		10,746
Cash at Bank and in hand		<u>150,526</u>		<u>187,623</u>
			162,681	<u>198,369</u>
			<u>1,549,375</u>	<u>1,585,063</u>
Creditors: amounts falling due within one year				
Accruals		5,565		3,304
Bank and other loans		<u>13,600</u>		<u>13,743</u>
			19,165	<u>17,047</u>
Net Assets less Current Liabilities			<u>1,530,210</u>	<u>1,568,016</u>
Creditors: amounts falling due after one year				
Bank and other loans			276,043	288,658
			<u>1,254,167</u>	<u>1,279,358</u>
Unrestricted Funds				
General fund			1,251,017	1,274,003
Restricted fund			3,150	5,355
Total funds	5		<u>1,254,167</u>	<u>1,279,358</u>

Approved by the Board on 18th October 2023 and signed on its behalf by:


M S Woods

The notes on pages 9 to 11 form part of the accounts.

EMMANUEL BAPTIST CHURCH LEEDS

Notes to the accounts 31st December 2022

1. Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

Expenditure is recognised when a liability is incurred, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Fixed assets

Office furniture and equipment is written-off in the year of purchase.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

2. Staff costs

	2022	2021
	£	£
Salaries	218,351	203,395
Social Security costs	13,639	12,533
Pension	10,095	8,151
	<u>242,085</u>	<u>224,079</u>

Average number of employees during the year was 10

There are two Key Management Personnel (2021 - 2) and their total remuneration in the year was £79,148 (2021 £82,078).

3. Trustees Remuneration and expenses

The management of the charity is undertaken by the Trustees. Two Trustees and three related parties received remuneration during the year. Their remuneration was as follows:

	2022	2021
	£	£
Trustees		
J W Johnston	50,664	51,196
J Cannon	32,124	30,882
Related parties		
K R Johnston	24,648	23,693
D G Smith	15,094	15,992
R Walker	8,666	7,399
	<u>131,196</u>	<u>129,162</u>

No other Trustee received remuneration or expenses.

4. Fixed Assets

	Land and buildings	Fixtures & fittings	Total
	£	£	£
Cost			
At 1st January 2022 and at 31st December 2022	<u>1,386,694</u>	<u>13,360</u>	<u>1,400,054</u>
Accumulated depreciation			
At 1st January 2022 and at 31st December 2022	<u>-</u>	<u>13,360</u>	<u>13,360</u>
Net book value			
As at 31st December 2022	<u>1,386,694</u>	<u>0</u>	<u>1,386,694</u>
As at 31st December 2021	<u>1,386,694</u>	<u>0</u>	<u>1,386,694</u>

5. Statement of Funds

	At 01.01.22 £	Incoming Resources £	Resources Expended £	At 31.12.22 £
General reserve - unrestricted	<u>1,274,003</u>	<u>339,738</u>	<u>362,724</u>	<u>1,251,017</u>
<u>Restricted fund</u>				
Preschool	5,205	59,737	61,942	3,000
Missionary gifts	150			150
	<u>5,355</u>	<u>59,737</u>	<u>61,942</u>	<u>3,150</u>
Total funds	<u>1,279,358</u>	<u>399,475</u>	<u>424,666</u>	<u>1,254,167</u>

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales - Charity number 1136269

Accounts

EMMANUEL BAPTIST CHURCH LEEDS

REPORT AND ACCOUNTS

31st DECEMBER 2021

EMMANUEL BAPTIST CHURCH LEEDS

Office Address	Church Office Hall Lane Horsforth Leeds LS18 5JE
Trustees	K Boadu D Bottrill B W Brownutt B E Brownutt J Cannon G Charlton R Dyer (appointed 21st February 2021) R Goodfellow J Jarvis J W Johnston J Kirkham (died 5th March 2022) S P Smith C Taylor S Urwin A Walker M S Woods
Accountants	Lee & Company Photon House Percy Street Leeds LS12 1EL
Registered Charity No	1136269

EMMANUEL BAPTIST CHURCH LEEDS

Trustee's Report

The Trustees submit their report and accounts for the year ended 31st December 2021.

Objectives and Activities

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People with disabilities/special need

Providing a safe environment in which people with special needs can be supported, nurtured and involved in church life

People of particular ethnic or racial origin

Provide practical and pastoral support to people for whom English is a second language in Leeds and the surrounding areas

Other charities/voluntary bodies

Provide practical support to children's charities in South Africa

How we achieve this:

Provides human resources

Staff/volunteers - 100+ volunteers trained and DBS approved to work with children/vulnerable adults.

Provides services

Food parcels

Practical help including the provision of white and brown goods to those needing housing support

Providing advocacy/advice/information

Money management

Debt advice

In determining the above activities the Trustees confirm that they have regard to the guidance issued by the Charities Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Achievements and Performance

Development of premises

We continue to maintain the fabric of the building and the develop the facilities available to members and attenders. During the year we had parts of the exterior walls repointed, completed major repairs to the central heating boiler, replaced water heaters, and continued improvements to the garden area including the installation of a new garden bench. In response to increasing numbers of attenders we introduced an additional Sunday morning service and we continued to provide live-streaming of services and other events to assist those not able to attend in person, particularly for those experiencing issues as a result of Covid-19.

The various ministries that we run or support are listed below. Many of these restarted during 2021 as the restrictions from the Covid-19 pandemic lessened.

Discoverers

A weekly term time club for primary school age children, providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 30 children attend each week supported by 8 regular volunteers who are all DBS checked.

Pulse

A similar weekly ministry for highschool age children, providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 6 DBS checked volunteers with up to 20 young people attending regularly.

Pre-school

We employ 4 qualified staff to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.

Toddler group

We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 5 helpers with an average of 70 carers and children attending each week.

Café

This operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 10 and 25.

Lunch+

This ministry provides a hot lunch and a chance to get together once a month for anyone in the local community who wishes to join us. No charges are made but donations are accepted. Numbers attending vary between 10 and 25.

Manna Project

We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties and help with utility costs. When the need arises, we also provide larger items such as microwaves, basic washing machines, carpets, etc. to people needing re-housing.

Children's Summer Holiday Club

We run a free children's holiday club with a Christian theme for one week during August. We cater for up to 100 children with 20 volunteers. The week ends with a parents/carers barbeque event and a special church service on the Sunday.

Who Let the Dads Out?

This is a monthly Saturday morning ministry for dads to spend time with their young children, whilst giving mums a chance for a break. Numbers attending (dads and children) average about 60.

Community events

We hold regular craft evenings and occasional ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.

Financial Review

The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.

The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of three months. The unrestricted reserves at the year end were £189,710 (2020 - £233,314).

The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Structure, Governance & Management

The charity is governed by its Constitution and its Church Rules. The church is a membership organisation and holds periodic members meetings (usually at least four times a year). Trustees are elected by church members at church meetings and are accountable to the membership as a whole.

Key management personnel, whom the trustees rely on to comply with the requirements of the charities objectives, are the senior pastor, the pastor for Discipleship and Training and the treasurer.

Reference and Administrative Details

The charity is registered with the Charities Commission. The registration number is 1136269.

The address of the principal office is:

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees

K Boadu
D Bottrill
B W Brownutt
B E Brownutt
J Cannon
G Charlton
R Dyer (appointed 21st February 2021)
R Goodfellow
J Jarvis
J W Johnston
J Kirkham (died 5th March 2022)
S P Smith
C Taylor
S Urwin
A Walker
M S Woods

There are no corporate trustees. Two of the trustees - M S Woods and A Walker hold title to the property belonging to the charity.

Exemptions from Disclosure

No exemptions from disclosure have been made in compiling this report.

Funds held as custodian trustee on behalf of others

This report was approved by the Board on 9th October 2022.



M S Woods

Trustee and Deacon

**Independent Examiner's Report to the Trustees of
EMMANUEL BAPTIST CHURCH LEEDS**

I report to the charity trustees on my examination of the accounts for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees 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 your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

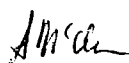
Independent Examiner's Statement

As the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company 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 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 to enable a proper understanding of the accounts to be reached.



**Anna McClean FCA
Lee & Company
Photon House, Percy Street
Leeds LS12 1EL**

9th October 2022

EMMANUEL BAPTIST CHURCH LEEDS

**Statement of Financial Activities
for the year ended 31st December 2021**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
Income from:				
Donations and gifts	311,215	2,630	313,845	320,250
Charitable activities	-	46,215	46,215	62,773
Other trading activities	280	-	280	1,380
Investments	86	-	86	259
	<hr/>	<hr/>	<hr/>	<hr/>
	311,581	48,845	360,426	384,662
Expenditure on:				
Charitable activities	274,260	57,798	332,058	300,434
	<hr/>	<hr/>	<hr/>	<hr/>
Net income	37,321	(8,953)	28,368	84,228
Balance brought forward	1,236,682	14,308	1,250,990	1,166,762
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	<u>1,274,003</u>	<u>5,355</u>	<u>1,279,358</u>	<u>1,250,990</u>

The notes on pages 9 to 11 form part of the accounts.

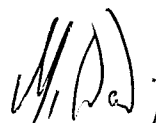
EMMANUEL BAPTIST CHURCH LEEDS

Balance Sheet as at 31st December 2021

	Notes	£	£	2020 £
Fixed assets	4		1,386,694	<u>1,386,694</u>
Current assets				
Debtors		10,746		10,272
Cash at Bank and in hand		<u>187,623</u>		<u>239,792</u>
			198,369	<u>250,064</u>
			<u>1,585,063</u>	<u>1,636,758</u>
Creditors: amounts falling due within one year				
Accruals		3,304		2,441
Bank and other loans		<u>13,743</u>		<u>14,511</u>
			17,047	<u>16,952</u>
Net Assets less Current Liabilities			<u>1,568,016</u>	<u>1,619,806</u>
Creditors: amounts falling due after one year				
Bank and other loans			288,658	368,816
			<u>1,279,358</u>	<u>1,250,990</u>
Unrestricted Funds				
General fund			1,274,003	1,236,682
Restricted fund			5,355	14,308
Total funds	5		<u>1,279,358</u>	<u>1,250,990</u>

Approved by the Board on 9th October 2022 and signed on its behalf by:

M S Woods



The notes on pages 9 to 11 form part of the accounts.

EMMANUEL BAPTIST CHURCH LEEDS

Notes to the accounts 31st December 2021

1. Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

Expenditure is recognised when a liability is incurred, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Fixed assets

Office furniture and equipment is written-off in the year of purchase.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

2. Staff costs

	2021	2020
	£	£
Salaries	203,395	172,077
Social Security costs	12,533	8,918
Pension	8,151	7,441
	<u>224,079</u>	<u>188,436</u>

Average number of employees during the year was 10

There are two Key Management Personnel (2020 - 2) and their total remuneration in the year was £82,078 (2019 £72,707).

3. Trustees Remuneration and expenses

The management of the charity is undertaken by the Trustees. Two Trustees and three related parties received remuneration during the year. Their remuneration was as follows:

	2021	2020
	£	£
Trustees		
J W Johnston	51,196	47,316
J Cannon	30,882	25,391
Related parties		
K R Johnston	23,693	22,138
D G Smith	15,992	15,266
R Walker	7,399	6,714
	<u>129,162</u>	<u>116,825</u>

No other Trustee received remuneration or expenses.

4. Fixed Assets

	Land and buildings	Fixtures & fittings	Total
	£	£	£
Cost			
At 1st January 2021 and at 31st December 2021	<u>1,386,694</u>	<u>13,360</u>	<u>1,400,054</u>
Accumulated depreciation			
At 1st January 2021 and at 31st December 2021	<u>-</u>	<u>13,360</u>	<u>13,360</u>
Net book value			
As at 31st December 2021	<u>1,386,694</u>	<u>0</u>	<u>1,386,694</u>
As at 31st December 2020	<u>1,386,694</u>	<u>0</u>	<u>1,386,694</u>

5. Statement of Funds

	At 01.01.21 £	Incoming Resources £	Resources Expended £	At 31.12.21 £
General reserve - unrestricted	<u>1,236,682</u>	<u>311,581</u>	<u>274,260</u>	<u>1,274,003</u>
<u>Restricted fund</u>				
Preschool	14,308	46,815	55,918	5,205
Missionary gifts	0	2,030	1,880	150
	<u>14,308</u>	<u>48,845</u>	<u>57,798</u>	<u>5,355</u>
Total funds	<u>1,250,990</u>	<u>360,426</u>	<u>332,058</u>	<u>1,279,358</u>

EMMANUEL BAPTIST CHURCH LEEDS

England & Wales - Charity number 1136269

Accounts

EMMANUEL BAPTIST CHURCH LEEDS

REPORT AND ACCOUNTS

31st DECEMBER 2020

EMMANUEL BAPTIST CHURCH LEEDS

Office Address	Church Office Hall Lane Horsforth Leeds LS18 5JE
Trustees	K Boadu D Bottrill B W Brownutt B E Brownutt J Cannon G Charlton R Goodfellow J Jarvis J W Johnston J Kirkham S P Smith C Taylor S Urwin A Walker M S Woods
Accountants	Lee & Company Photon House Percy Street Leeds LS12 1EL
Registered Charity No	1136269

EMMANUEL BAPTIST CHURCH LEEDS

Trustee's Report

The Trustees submit their report and accounts for the year ended 31st December 2020.

Objectives and Activities

The main objective of the charity is the advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within the City of Leeds and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the church in general meeting further the work of the church.

The Trustees have identified the following activities of the church to be of public benefit:

Education/training

Teaching and explanation of the Christian Faith

Provision of a 'not for profit' preschool education in artnership with the LEA

Relief of poverty

Provision of food parcels

Regular finacial giving to support other UK charities

Overseas Aid/Famine relief

Regular finacial giving to support other international charities

Who benefits from our work:

Children/young people

Providing regular weekly activities for children/young people of preschool, primary and high school age

Elderly people

Provision of regular practical and pastoral support

People with disabilities/special need

Providing a safe enviroment in which people with special needs can be supported, nurtured and involved in chuch life

People of particular ethnic or racial origin

Provide practical and pastoral support to people for whome English is a second language in Leeds and the surrounding areas

Other charities/voluntary bodies

Provide practical support to children's charities in South Africa

How we achieve this:

Provides human resources

Staff/volunteers - 100+ volunteers trained and DBS approved to work with children/vulnerable adults.

Provides services

Food parcels

Practical help including the provision of white and brown goods to those needing housing support

Providing advocacy/advice/information

Money management

Debt advice

In determining the above activities the Trustees confirm that they have regard to the guidance issued by the Charities Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Achievements and Performance

Development of premises

We continue to maintain the fabric of the building and the develop the facilities available to members and attenders. During the year we installed new storage facilities and air-conditioning, made improvements to the garden area and, in response to the Covid-19 pandemic, began live-streaming services and other events.

The various ministries that we run or support are listed below, but many of them were curtailed by the March 2020 lockdown and did not operate during the rest of the year. The Preschool restarted in June 2020, but the summer children's holiday club had to be cancelled because of the pandemic.

Discoveries

A weekly term time club for 5 to 11-year olds providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 40 children attend each week supported by 8 regular volunteers who are all DBS checked.

Pulse

A similar weekly ministry for 11 to 18 year olds providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 6 DBS checked volunteers with up to 20 young people attending regularly.

Pre-school

We employ 6 qualified staff to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.

Toddler group

We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 5 helpers with average 75-90 carers and children attending each week.

Café

This is operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 10 and 25.

Lunch+

This is a new ministry which provides a hot lunch and a chance to get together once a month for anyone in the local community who wishes to join us. No charges are made but donations are accepted. Numbers attending vary between 10 and 25.

Manna Project

We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties. We also have supplied larger items, microwaves, basic washing machines, carpets etc to people needing re-housing.

Children's Summer Holiday Club

We run a free children's holiday club with a Christian theme for one week during August. We cater for approx. 100 children with 20 volunteers. The week ends with a parents/carers barbeque event and a special church service.

Who let the dads out

This is a new Saturday morning ministry for dads to spend time with their young children, whilst giving mums a chance for a break. Numbers attending (dads and children) average about 60.

Morning Star

This is a charity which cares for children and AIDS orphans in South Africa. We provide regular financial support.

Community events

We hold regular craft evenings and ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.

Financial Review

The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.

The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of three months. The unrestricted reserves at the year end were £233,314 (2019 - £163,454).

The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Structure, Governance & Management

The charity is governed by its Constitution and its Church Rules. The church is a membership organisation and holds periodic members meetings (usually at least four times a year). Trustees are elected by church members at church meetings and are accountable to the membership as a whole.

Key management personnel, whom the trustees rely on to comply with the requirements of the charities objectives, are the senior pastor, the pastor for Discipleship and Training and the treasurer.

Reference and Administrative Details

The charity is registered with the Charities Commission. The registration number is 1136269.

The address of the principal office is:

Church Office
Hall Lane
Horsforth
Leeds
LS18 5JE

Trustees

K Boadu
D Bottrill
B W Brownutt
B E Brownutt
J Cannon
G Charlton
R Goodfellow
J Jarvis
J W Johnston
J Kirkham
S P Smith
C Taylor
S Urwin
A Walker
M S Woods

There are no corporate trustees. Two of the trustees - M S Woods and A Walker hold title to the property belonging to the charity.

Exemptions from Disclosure

No exemptions from disclosure have been made in compiling this report.

Funds held as custodian trustee on behalf of others

This report was approved by the Board on 7th October 2021.



M S Woods

Trustee and Deacon

**Independent Examiner's Report to the Trustees of
EMMANUEL BAPTIST CHURCH LEEDS**

I report to the charity trustees on my examination of the accounts for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees 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 your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

As the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company 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 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 to enable a proper understanding of the accounts to be reached.



Anna McClean FCA
Lee & Company
Photon House, Percy Street
Leeds LS12 1EL

8th October 2021

EMMANUEL BAPTIST CHURCH LEEDS

**Statement of Financial Activities
for the year ended 31st December 2020**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2019 £
Income from:				
Donations and gifts	317,243	3,007	320,250	292,960
Charitable activities	-	62,773	62,773	66,520
Other trading activities	1,380	-	1,380	1,333
Investments	259	-	259	409
	<hr/>	<hr/>	<hr/>	<hr/>
	318,882	65,780	384,662	361,222
Expenditure on:				
Charitable activities	237,489	62,945	300,434	301,981
	<hr/>	<hr/>	<hr/>	<hr/>
Net income	81,393	2,835	84,228	59,241
Balance brought forward	1,155,289	11,473	1,166,762	1,107,521
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	<u>1,236,682</u>	<u>14,308</u>	<u>1,250,990</u>	<u>1,166,762</u>

The notes on pages 9 to 11 form part of the accounts.

EMMANUEL BAPTIST CHURCH LEEDS

Balance Sheet as at 31st December 2020

	Notes	£	£	2019 £
Fixed assets	4		1,386,694	<u>1,386,694</u>
Current assets				
Debtors		10,272		10,658
Cash at Bank and in hand		<u>239,792</u>		<u>165,968</u>
			250,064	<u>176,626</u>
			<u>1,636,758</u>	<u>1,563,320</u>
Creditors: amounts falling due within one year				
Accruals		2,441		1,699
Bank and other loans		<u>14,511</u>		<u>9,061</u>
			16,952	<u>10,760</u>
Net Assets less Current Liabilities			<u>1,619,806</u>	<u>1,552,560</u>
Creditors: amounts falling due after one year				
Bank and other loans			368,816	385,798
			<u>1,250,990</u>	<u>1,166,762</u>
Unrestricted Funds				
General fund			1,236,682	1,155,289
Restricted fund			14,308	11,473
Total funds	5		<u>1,250,990</u>	<u>1,166,762</u>

Approved by the Board on 7th October 2021 and signed on its behalf by:

M S Woods



The notes on pages 9 to 11 form part of the accounts.

EMMANUEL BAPTIST CHURCH LEEDS

Notes to the accounts 31st December 2020

1. Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

Expenditure is recognised when a liability is incurred, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Fixed assets

Office furniture and equipment is written-off in the year of purchase.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

2. Staff costs

	2020	2019
	£	£
Salaries	172,077	168,722
Social Security costs	8,918	12,248
Pension	7,441	6,481
	<u>188,436</u>	<u>187,451</u>

Average number of employees during the year was 10

There are two Key Management Personnel (2019 - 2) and their total remuneration in the year was £72,707 (2019 £68,829).

3. Trustees Remuneration and expenses

The management of the charity is undertaken by the Trustees. Two Trustees and three related parties received remuneration during the year. Their remuneration was as follows:

	2020	2019
	£	£
Trustees		
J W Johnston	47,316	45,648
J Cannon	25,391	23,181
Related parties		
K R Johnston	22,138	22,038
D G Smith	15,266	15,406
R Walker	6,714	5,006
S Kirkham	-	3,152
	<u>116,825</u>	<u>114,431</u>

No other Trustee received remuneration or expenses.

4. Fixed Assets

	Land and buildings	Fixtures & fittings	Total
	£	£	£
Cost			
At 1st January 2020 and at 31st December 2020	<u>1,386,694</u>	<u>13,360</u>	<u>1,400,054</u>
Accumulated depreciation			
At 1st January 2020 and at 31st December 2020	<u>-</u>	<u>13,360</u>	<u>13,360</u>
Net book value			
As at 31st December 2020	<u><u>1,386,694</u></u>	<u><u>0</u></u>	<u><u>1,386,694</u></u>
As at 31st December 2019	<u><u>1,386,694</u></u>	<u><u>0</u></u>	<u><u>1,386,694</u></u>

5. Statement of Funds

	At 01.12.20 £	Incoming Resources £	Resources Expended £	At 31.12.20 £
General reserve - unrestricted	<u>1,155,289</u>	<u>318,882</u>	<u>237,489</u>	<u>1,236,682</u>
<u>Restricted fund</u>				
Preschool	8,962	63,898	58,552	14,308
Compassion Ministry	<u>2,511</u>	<u>1,882</u>	<u>4,393</u>	<u>0</u>
	<u>11,473</u>	<u>65,780</u>	<u>62,945</u>	<u>14,308</u>
Total funds	<u>1,166,762</u>	<u>384,662</u>	<u>300,434</u>	<u>1,250,990</u>