

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 Brownnutt (resigned 31/12/2023)
B E Brownnutt
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

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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.

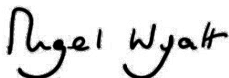
Independent examiner's statement

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		<u>1,152,364</u>	<u>1,143,976</u>
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
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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 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	<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	<u>3,097</u>	<u>70,131</u>	<u>(72,793)</u>	<u>-</u>	<u>207</u>	<u>642</u>
Total Funds	<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.

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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