

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

*Resigned 31/12/2024*

### 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 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	£	£	£	£
<b>Income</b>					
Donations and legacies		469,315	1,266	<b>470,581</b>	432,813
Charitable activities		7,248	85,535	<b>92,783</b>	68,509
Investment Income		3,496	-	<b>3,496</b>	2,031
<b>Total income</b>	<b>2</b>	<u>480,059</u>	<u>86,801</u>	<u><b>566,860</b></u>	<u>503,353</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3, 4</b>	<u>410,136</u>	<u>90,999</u>	<u><b>501,135</b></u>	<u>446,315</u>
<b>Total expenditure</b>		<u>410,136</u>	<u>90,999</u>	<u><b>501,135</b></u>	<u>446,315</u>
<b>Net income and net movement in funds</b>		<u>69,923</u>	<u>(4,198)</u>	<u><b>65,725</b></u>	<u>57,038</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>13</b>	1,357,488	642	<b>1,358,130</b>	1,301,092
Transfers	<b>13</b>	<u>(3,706)</u>	<u>3,706</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	<b>13</b>	<u>1,423,705</u>	<u>150</u>	<u><b>1,423,855</b></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 £
<b>Fixed assets</b>			
Tangible fixed assets	9	1,391,740	1,386,694
		<u>1,391,740</u>	<u>1,386,694</u>
<b>Current assets</b>			
Debtors	10	18,748	9,939
Cash at bank and in hand		153,912	206,220
		<u>172,660</u>	<u>216,159</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>17,462</u>	<u>17,738</u>
<b>Net current assets</b>		<u>155,198</u>	<u>198,421</u>
<b>Total assets less current liabilities</b>		<u>1,546,938</u>	<u>1,585,115</u>
<b>Creditors: amounts falling due after one year</b>	12	<u>123,083</u>	<u>226,985</u>
<b>Net assets</b>	14	<u>1,423,855</u>	<u>1,358,130</u>
<b>Funds of the charity</b>			
Restricted funds		150	642
Unrestricted funds			
General fund		170,978	205,124
Designated funds		<u>1,252,727</u>	<u>1,152,364</u>
<b>Total charity funds</b>	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 £
<b>Cash Flows From Operating Activities:</b>		
Net cash provided by (used in) operating activities	51,809	61,529
	<u>51,809</u>	<u>61,529</u>
<b>Cash Flows From Investing Activities:</b>		
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>
<b>Cash flows from financing activities:</b>		
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
<b>Cash and Cash Equivalents At The End of The Reporting Period</b>	<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	(3,293)	4,306
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 £
<b>Donations and legacies</b>			
Donations	390,019	1,030	<b>391,049</b>
Gift aid	79,296	-	<b>79,296</b>
Grants	-	236	<b>236</b>
	<u>469,315</u>	<u>1,266</u>	<u><b>470,581</b></u>
 <b>Charitable activities</b>			
Ministry activities	7,248	433	<b>7,681</b>
Preschool fees	-	5,314	<b>5,314</b>
Preschool council funding	-	79,788	<b>79,788</b>
	<u>7,248</u>	<u>85,535</u>	<u><b>92,783</b></u>
 <b>Investment income</b>			
Bank interest	3,496	-	<b>3,496</b>
	<u>3,496</u>	<u>-</u>	<u><b>3,496</b></u>
 <b>Total Income</b>	<u><b>480,059</b></u>	<u><b>86,801</b></u>	<u><b>566,860</b></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 £
<b>Donations and legacies</b>			
Donations	359,974	2,147	<b>362,121</b>
Gift aid	70,692	-	<b>70,692</b>
Grants	-	-	-
	<u>430,666</u>	<u>2,147</u>	<u><b>432,813</b></u>
<b>Charitable activities</b>			
Church events	525	280	<b>805</b>
Preschool fees	-	10,238	<b>10,238</b>
Preschool council funding	-	57,466	<b>57,466</b>
	<u>525</u>	<u>67,984</u>	<u><b>68,509</b></u>
<b>Investment income</b>			
Bank interest	2,031	-	<b>2,031</b>
	<u>2,031</u>	<u>-</u>	<u><b>2,031</b></u>
<b>Total Income</b>	<u><b>433,222</b></u>	<u><b>70,131</b></u>	<u><b>503,353</b></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:

	<b>2024</b>	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:

	<b>2024</b>	2023
Average headcount	13	11

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

	<b>2024</b>	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:

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

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

### 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).