

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

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for the Year Ended 31 December 2022**

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THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Emmanuel Group of Churches Northampton is a Local Ecumenical Partnership:

The Local Ecumenical Partnership

The Charity gives effect to the local ecumenical partnership the Emmanuel Churches approved for the area of benefit by the participating Churches; and looks to the sponsoring body for support, encouragement, and advice.

The Area of Benefit:

The area of benefit is primarily the communities associated with Northampton East, together with the area of Boothville, and those who associate with it and benefit from its ministry. For the Anglican Parish the area of ministry is as the Parish of Northampton, Emmanuel.

The participating denominations are:

- " The Baptist Union of Great Britain
- " The Church of England
- " The Methodist Church of Great Britain

The participating Churches are:

- " Boothville Community Church (based in Boothville Community Centre)
- " Rectory Farm Community Church (based in the Rectory Farm Primary School)
- " Emmanuel Church (based in the Weston Favell Shopping Centre)

Clergy:

The Reverend Haydon Spenceley (Team Rector 2017-May 2022)
The Reverend Douglas Spenceley (Assistant Priest 2017-Dec 2022)
The Reverence Chris Pearson (Assistant Priest 2019, acting Team Rector June 2022-Feb 2023)
Mrs Yvonne Desroches (Assistant Curate 2020)The Reverend Rachael Warnock (Free Church (Baptist) Minister 2021)

Lay Preachers and Readers:

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

Mrs Maureen Luke, Lay Canon (CofE)
Mr James Fearnley, Reader (C of E)
Mr David Bell, Reader (C of E) - deceased July 2022
Mr Peter Angus, Reader (C of E)
Mrs Sheila Angus, Lay Pastoral Minister (C of E)
Mrs Kristin Hatherly, Lay Pastor (BUGB)
Mr Keith Holland Delamere, Licensed Evangelist (C of E)
Mrs Angie Kennedy, Licensed Evangelist (C of E)
Mr Ken Clark, Reader (C of E)

During the year we had quite a few changes to our team, The Reverend Haydon Spenceley stepped down in May to take up a new post with the Diocese and The Reverence Chris Pearson stepped in at a temporary Team rector. The Reverend Douglas Spenceley also stepped away from Emmanuel at the end of 2022. Mrs Angie Kennedy started ministerial training in September 2022 so has been on placements at other churches as part of this. We celebrated in Mrs Maureen Luke being awarded the title of Lay Canon in November 2022. Mrs Fiona Potter continues also continues her Reader training. We also sadly lost Mr David Bell who passed away unexpectedly in July 2022.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

Objectives and activities

Objectives and aims

Objectives and activities Objectives and aims

The Church Council of the Emmanuel Group of Churches has the responsibility of co-operating with the clergy in promoting the ecumenical, pastoral, evangelistic and social mission of the churches.

The premises of the LEP comprise Emmanuel Church and are subject to a sharing agreement under the provision of the Sharing of Church Buildings Act 1969. The Shared Churches committee however devolves responsibility for the Emmanuel Church building to the Emmanuel Group Church Council.

The Clergy and Group Council have enshrined a Declaration of Intent in the Local Ecumenical Partnership Constitution of 2010:

God's call to unity contains the promise of wholeness; healing and reconciliation. It is for individuals, the church and the community.

"The Spirit of the Lord is upon me, because the Lord has anointed me to preach good news to the poor. The Lord has sent me to proclaim freedom for prisoners and recovery of sight for the blind, to release the oppressed, to proclaim the year of the Lord's favour (Isiah 61: v1-2).

We understand the vision of Isiah 61, affirmed by Jesus at the start of his mission, to be highly significant in working out mission in our neighbourhood and the world.

It is our prayer that we may both be and become:

A "home" for the community whether or not they have come to Christian Faith.

A healing community within which faith, love, hope and truth may be discovered. a family within which forgiveness may be both received and given.

A mission centre for those who will be salt and light in neighbourhood, nation and world. a church within which:

The Father-heart of God may be known the love of Jesus may be discovered.

The power of the Holy Spirit may be experienced as people grow to maturity in Christ.

We facilitate these intentions through:

- " The worshipping and community life of our three congregations
- " The maintenance of the fabric of the Emmanuel building
- " Supporting the Emmanuel Coffee Shop
- " Provision of community workers within the local areas
- " And the provision of Weston Favell Centre Food Bank (under The Trussell Trust)

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

Objectives and activities

Acting Team Rector's Report

Last year as our team rector wrote his report he was looking forward to moving on to a diocesan position and provided an overview of the progress the Emmanuel Group of Churches had made over the years of his curacy and then team rector position. It was a picture of massive growth both in quality and in the many aspects of community involvement which are so important in our area of so much deprivation. Inevitably, this past year has been largely dominated by the search for a new Team Rector and at the request of the diocesan bishop I initially stepped in, in an 'acting' position. Sadly, after ten months I have found it necessary to withdraw for health reasons, whilst remaining a member of the clergy team.

When our Team Rector was appointed, we employed a total of four members of staff. Currently that is nearly twenty (including staff of the café which is a separate charity although we manage its finance). That is a great tribute to our previous rector, but at the same time it places a huge extra management rôle on the incumbent and we know this is a significant part of the difficulty we are experiencing in finding the right replacement. The other issue, of course, is the current national shortage of clerical candidates. Funds have now been secured to provide for a separate management post for the community work of the church and we pray that an appointment will soon be made and the person God has called will then emerge as our new Team Rector.

Rev'd C. J. Pearson

Boothville Congregation

Church life has, slowly but surely, returned to something resembling normal, although that normal is different from before; virtually all members of the church worship as frequently as before, but there is still a recognition that care must be taken to avoid unnecessary risks; hand sanitiser is still used; refreshments are provided after services once again; there is a strong sense of mutual support.

All the major festivals of the Christian church are duly celebrated, with special activities at Easter, Pentecost, Harvest, Remembrance, Advent & Christmas.

The church has resumed having congregational meetings every couple of months, with a shared lunch afterwards.

John Weaver

Emmanuel Congregation Report 2022

For the Emmanuel Congregation this year has been a time of consolidation and a coming back to some sort of normality. Gradually members of the congregation came back to worship as Covid was abating. Services returned to a more normal pattern and people gradually became more comfortable to worship together. The congregation was small but throughout the year we have slowly welcomed more people to our services. Throughout the year Services have regularly been taken by Rev Rachael Warnock, James Fearnley, Peter Angus and Rev Yvonne Desroches and we thank them all for leading us. It has also been lovely to have Sam with us to help lead our singing.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

Objectives and activities

Krissy Cressey has continued working with the children and we are very grateful to her. It is good to see the number of children and families growing. We are praying for the time when we have enough volunteers to restart our Junior Church again. We are very stretched as a congregation, with people having to cover several jobs at services, a whole generation of 20-40's are missing from our church family. We pray for refreshment and a new vision for our congregation and the Group.

We were so sorry to say goodbye to Rev Haydon and Jo Spencerley in May. They are very much missed. Haydon did an amazing job at our church for 8 years. We pray that before long we shall be able to welcome a new Team Rector to our Group.

Rachael Warnock has been encouraging us to be Eco Church and brighten up the area outside the building by tidying up, litter picking and yarn bombing outside at Christmas and again at Easter.

We pray that in 2023 our congregation will grow and seek God's will and direction.

Maureen Timms, Emmanuel Congregation

Rectory Farm Congregation

During 21/22 Rectory Farm Church Congregation continued to meet in person at the Community Centre, in Olden Road, managed by Community Spaces Northampton.

Following the pandemic many remain weary and fragile with many this year experiencing significant life events. World events and the cost of living crisis has had a significant impact on the community, as has the change of venue and meeting time. This has been reflected by the fluctuation in no's attending.

Rectory Farm Community Church is now in the process of inviting 2 representatives from the youth to join the team, with a hope to bring a new voice and insight from a youth perspective. We aim to encourage and enable the youth to explore a deeper understanding of the roles and responsibilities connected with positions of leadership.

We have also been blessed by our youth leading the service on the first Sunday of every month.

We have celebrated one member of the congregation being licensed by the Bishop of Peterborough as a Lay Reader, and another being accepted for training as a Lay Chaplain at Northampton General Hospital.

Every Blessing to you all.

Yvonne Desroches on Behalf of the Rectory Farm Leadership team.

Community Work

Since joining Emmanuel as the community support worker I have attended events locally and identified provisions already existing in the area and promotes them via word of mouth and social media.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Report of the Trustees
for the Year Ended 31 December 2022**

Objectives and activities

I have given out energy efficiency packs to households that are experiencing difficulties with the cost of living crisis. (Over 200 beneficiaries)

I run two groups, one from thorplands community centre (ave of 10 attend) and a warm spaces project from blackthorn community centre (ave 25 attend)

I have been involved in the planning and delivery of FISH projects over the summer holidays and more recently a youth at risk project within a local academy school.

I have participated and promoted local litter picks and completed six as per my contractual requirements.

I hope to gain continuation of funding for my post to enable me to continue to develop and support the local community in which we serve.

Lynne Nelson

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

Achievement and performance

Fundraising report

In 2022, we saw a bit of recovery from the pandemic crisis, but still felt the impact of it, as room hire income failed to return to pre-pandemic levels, and fewer grant opportunities with more competition between charities, some of which were forced to close. However, we were delighted to finally raise enough money to complete our roof project! Huge thanks to all of the personal donors, and also to the following for the generous grants throughout the year for this and other projects for Emmanuel Group of Churches.

The Food Bank has been blessed with support from many people, groups, churches, clubs and schools, too many to mention each one, so please recognise our sincere thanks to every one of you. Weston Favell Centre Food Bank, which sits under the umbrella of Emmanuel Group of Churches, received the following gifts, grants and pledges during 2022 and we are so grateful for each one.

Weston Favell Foodbank Report

The yearly stats demonstrate that there has been an increase in the number of guests over the last 3 years:-

2020 - 12003

2021 - 13406

2022 - 14636

2023 - 5218 (Jan to March)

We were expecting the numbers to decrease after Christmas however this has not been the case and seems to be increasing. We had a slightly quieter period after the Household Vouchers were given out (Council Initiative) but this was only for a few weeks.

New Premises

We were served notice from the Weston Favell Centre last year. This has proved to be a challenging time. We searched for properties/spaces that we could use however being restricted to NN3 it proved very difficult and expensive. We found a few possibilities but unfortunately these did not work out. We are now situated in the family room and middle deck of Emmanuel Church where we distribute food parcels and the other services operate twice a week. We have a separate storage and packing unit at Goodwill Solutions in Moulton Park. O'Riordan Bond initially very kindly allowed us use of their van free of charge for a year, and then allowed us to buy it at a reduced price. This has been very beneficial for us as it allows us to be able to collect donations and continue with working between both sites.

We are in contact with Northampton Academy and they have allowed us to use their site to storage some of our furniture for free.

Donations

Tesco have started a new 6 month scheme where we receive free food each week from a dedicated pick list, we are currently receiving 6 cages of food per week. This scheme finishes in June 2023.

We have some Schools and local businesses who donate during Christmas, Easter and Harvest.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2022

We are also part of Neighbourly which sends us alerts for surplus food which we collect from Aldi and Sainsburys

We now have approximately 60 volunteers on our books.

Denise Kennedy - Foodbank Manager

Financial review

Reserves policy

It is Council policy to maintain a balance on unrestricted funds which equates to at least one months unrestricted payments to cover emergency situations that may arise from time to time. At the year end our funds exceeded this balance. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and administrative details

Registered Charity number

1140504

Principal address

Emmanuel Office Centre
Weston Favell Centre
Northampton
NN3 8JR

Trustees

Rev H Spenceley
Rev D Spenceley
Mr M Maddocks
Mr K Holland-Delamere
Mr J Weaver
Mrs E Bateman
Mrs J L Cole
Mr D F Bell (deceased 11.7.22)
Mrs F Potter
Mrs P J Thompson
Mrs R Tighe

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Report of the Trustees
for the Year Ended 31 December 2022**

Reference and administrative details

Independent Examiner

Cobley Desborough

Chartered Certified Accountants

Chartered Tax Advisers

Artisans' House

7 Queensbridge

Northampton

Northamptonshire

NN4 7BF

Approved by order of the board of trustees on 18 April 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Tighe', followed by a period.

Mrs R Tighe - Trustee

**Independent Examiner's Report to the Trustees of
The Emmanuel Group of Churches
Northampton**

Independent examiner's report to the trustees of The Emmanuel Group of Churches Northampton

I report to the charity trustees on my examination of the accounts of The Emmanuel Group of Churches Northampton (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

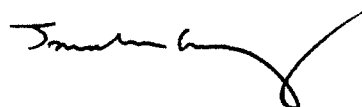
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust 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.

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.



Jonathan Cobley

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

18 April 2023

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	119,695	418,799	538,494	307,430
Other trading activities	3	26,098	-	26,098	14,136
Investment income	4	-	-	-	18
Total		<u>145,793</u>	<u>418,799</u>	<u>564,592</u>	<u>321,584</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		149,858	-	149,858	307,779
		-	332,465	332,465	-
Total		<u>149,858</u>	<u>332,465</u>	<u>482,323</u>	<u>307,779</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(4,065)	86,334	82,269	13,805
		(7,188)	7,188	-	-
Net movement in funds		<u>(11,253)</u>	<u>93,522</u>	<u>82,269</u>	<u>13,805</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		53,235	201,841	255,076	241,271
TOTAL FUNDS CARRIED FORWARD		<u>41,982</u>	<u>295,363</u>	<u>337,345</u>	<u>255,076</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	19,947	-	19,947	21,934
CURRENT ASSETS					
Debtors	11	1,220	-	1,220	1,220
Cash at bank		23,859	295,363	319,222	235,900
		<u>25,079</u>	<u>295,363</u>	<u>320,442</u>	<u>237,120</u>
CREDITORS					
Amounts falling due within one year	12	(3,044)	-	(3,044)	(3,978)
NET CURRENT ASSETS		<u>22,035</u>	<u>295,363</u>	<u>317,398</u>	<u>233,142</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,982</u>	<u>295,363</u>	<u>337,345</u>	<u>255,076</u>
NET ASSETS		<u>41,982</u>	<u>295,363</u>	<u>337,345</u>	<u>255,076</u>
FUNDS	13				
Unrestricted funds				41,982	53,235
Restricted funds				295,363	201,841
TOTAL FUNDS				<u>337,345</u>	<u>255,076</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2023 and were signed on its behalf by:



Mrs R Tighe - Trustee

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Cash Flow Statement
for the Year Ended 31 December 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	83,322	15,691
Net cash provided by operating activities		83,322	15,691
Cash flows from investing activities			
Interest received		-	18
Net cash provided by investing activities		-	18
Change in cash and cash equivalents in the reporting period		83,322	15,709
Cash and cash equivalents at the beginning of the reporting period		235,900	220,191
Cash and cash equivalents at the end of the reporting period		319,222	235,900

The notes form part of these financial statements

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	82,269	13,805
Adjustments for:		
Depreciation charges	1,987	2,483
Interest received	-	(18)
Decrease in creditors	(934)	(579)
Net cash provided by operations	<u>83,322</u>	<u>15,691</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	235,900	83,322	319,222
	<u>235,900</u>	<u>83,322</u>	<u>319,222</u>
Total	<u>235,900</u>	<u>83,322</u>	<u>319,222</u>

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	100,717	418,799	519,516	289,226
Gift aid	18,978	-	18,978	18,204
	<u>119,695</u>	<u>418,799</u>	<u>538,494</u>	<u>307,430</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Lettings	25,265	-	25,265	13,762
Fees including Weddings	833	-	833	374
	<u>26,098</u>	<u>-</u>	<u>26,098</u>	<u>14,136</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Deposit account interest	-	-	-	18
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable Activities			
	137,920	11,938	149,858
Charitable Activities	332,465	-	332,465
	<u>470,385</u>	<u>11,938</u>	<u>482,323</u>

6. SUPPORT COSTS

	Management £	Finance £	Totals £
Charitable Activities			
	9,391	2,547	11,938
	<u>9,391</u>	<u>2,547</u>	<u>11,938</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	21,531	16,231
	<u>21,531</u>	<u>16,231</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Governance	1	1
Charitable activities	11	10
	<u>12</u>	<u>11</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

	2022 £	2021 £
Wages and salaries	143,175	123,947
Pension costs	3,490	3,731
Social security costs	2,187	1,509
	148,852 =====	129,187 =====

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,039	191,391	307,430
Other trading activities	14,136	-	14,136
Investment income	3	15	18
Total	<u>130,178</u>	<u>191,406</u>	<u>321,584</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	121,599	186,180	307,779
NET INCOME	8,579	5,226	13,805
Transfers between funds	(1,485)	1,485	-
Net movement in funds	<u>7,094</u>	<u>6,711</u>	<u>13,805</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	46,141	195,130	241,271
TOTAL FUNDS CARRIED FORWARD	<u><u>53,235</u></u>	<u><u>201,841</u></u>	<u><u>255,076</u></u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 January 2022 and 31 December 2022	91,794
Depreciation	
At 1 January 2022	69,860
Charge for year	1,987
At 31 December 2022	71,847
Net book value	
At 31 December 2022	19,947
At 31 December 2021	21,934

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	1,220	1,220

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	3,044	3,978

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	53,235	(4,065)	(7,188)	41,982
Restricted funds				
Restricted fund	201,841	86,334	7,188	295,363
TOTAL FUNDS	<u>255,076</u>	<u>82,269</u>	<u>-</u>	<u>337,345</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,793	(149,858)	(4,065)
Restricted funds			
Restricted fund	418,799	(332,465)	86,334
TOTAL FUNDS	<u>564,592</u>	<u>(482,323)</u>	<u>82,269</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	46,141	8,579	(1,485)	53,235
Restricted funds				
Restricted fund	195,130	5,226	1,485	201,841
TOTAL FUNDS	<u>241,271</u>	<u>13,805</u>	<u>-</u>	<u>255,076</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,178	(121,599)	8,579
Restricted funds			
Restricted fund	191,406	(186,180)	5,226
TOTAL FUNDS	<u>321,584</u>	<u>(307,779)</u>	<u>13,805</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	46,141	4,514	(8,673)	41,982
Restricted funds				
Restricted fund	195,130	91,560	8,673	295,363
TOTAL FUNDS	<u>241,271</u>	<u>96,074</u>	<u>-</u>	<u>337,345</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	275,971	(271,457)	4,514
Restricted funds			
Restricted fund	610,205	(518,645)	91,560
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>886,176</u>	<u>(790,102)</u>	<u>96,074</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	519,516	289,226
Gift aid	18,978	18,204
	<u>538,494</u>	<u>307,430</u>
Other trading activities		
Lettings	25,265	13,762
Fees including Weddings	833	374
	<u>26,098</u>	<u>14,136</u>
Investment income		
Deposit account interest	-	18
	<u>-</u>	<u>18</u>
Total incoming resources	564,592	321,584
EXPENDITURE		
Charitable activities		
Salaries	21,531	16,231
Denominational	60,102	61,113
Service and Service Expenses	11,272	1,941
Church Maintenance	120,207	4,956
Cleaning	16,179	15,365
Utilities	9,915	6,490
Training & Pastoral Care	340	1,268
Pastoral, Food Bank, Care and Youth Services	230,839	187,434
	<u>470,385</u>	<u>294,798</u>
Support costs		
Management		
Other operating leases	2,861	3,700
Postage and stationery	6,530	6,232
	<u>9,391</u>	<u>9,932</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022 £	2021 £
Management		
Finance		
Bank charges	560	566
Depreciation of tangible fixed assets	1,987	2,483
	<u>2,547</u>	<u>3,049</u>
Total resources expended	<u>482,323</u>	<u>307,779</u>
Net income	<u><u>82,269</u></u>	<u><u>13,805</u></u>