

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
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**

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 22
Detailed Statement of Financial Activities	23 to 24

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2024. 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
- Rectory Farm Community Church
- Emmanuel Church

Clergy:

The Reverend Stewart Betts (Team Rector 2023)

Mrs Yvonne Desroches (Assistant Curate 2020)

The Reverend Rachael Warnock (Free Church (Baptist) Minister 2021)

Lay Preacher and Readers:

Mrs Maureen Luke, Lay Canon (C of E)

Mr James Fearnley, Reader (C of E)

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2024

Mrs Fiona Potter, Reader (C of E)
Mrs Kristin Hatherly, Lay Pastor (BUGB)
Mr Keith Holland Delamere, Licensed Evangelist (C of E)
Mr Ken Clark, Reader (C of E)

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: vl-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 and 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 2024

Achievement and performance Team Rector's Report

As always there is much to be thankful for as we reflect on 2024. We also had to overcome different challenges along the way.

I am personally thankful for the volunteers and colleagues that make up the various, teams, groups and committees that I am part of. Like many churches there is an awareness that an awful lot is being done by a small body of people.

2024 was a year of change and re-shaping. After joining the Emmanuel Group of Churches in October 2023 it was clear that we needed to align more clearly the church and community aspects of our identity.

This need was further exposed when various staff and key volunteers left the group for different reasons. This has given us an opportunity to reflect on some of our 'work' with the wider vision that we are a church. We have tried to live, model and preach the message of the gospel and I believe we are seeing green shoots of hope.

Again, I am thankful for the wide team of volunteers, staff and colleagues who give so generously of themselves in time and finance to the church. We still face challenges, but we also have opportunity to continue to strengthen and grow together. We recently held a short mini-series on Generosity. Starting with God's generosity to us, all things come from God and of his own do we give. We looked at generosity of time and money and importantly being generous with the spirit of grace, in stressful circumstances it easy to forget to be generous in spirit with one-another.

Emmanuel Group of Churches, like most of the different dominations faces some challenges. We are consciously trying to build our identity as a church into all that we do and seek to do. This is of course, a difficult and ongoing process.

Emmanuel Group has many different groups and projects, we are trying to unify these, were possible with kingdom principles and this is ongoing.

We celebrated our 50th Year in December with an informal celebration on the Saturday which provided healthy competition to the Strictly Final!!! And then Rev Lisa Kerry, Regional team leader of the Central Baptist Association came to preach at a group service on the Sunday. The service was led by the current Ministry Team and was followed by more cake!!

The various outreaches that extend into our communities continue to be active.

FLS.H - Food and fun in the school holidays runs at 2 locations now and does need more volunteer input.

We are also praying about how we can bring the gospel story into this group a little more. The Easter group has introduced a 'grace' and after food coloring with a Christian message.

Food bank - Our food bank has fed on average over 700 people and families per month last year. We have seen a closing of the gap between FB and the church but still have a way to go there.

Wednesday sessions also have support in the practical job seeking support and advice, community law and other bodies that can provide help and specialized advice and support.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2024

The cafe at Emmanuel is also a place where the church and wider community meet, again we struggle to get the volunteer numbers we would like and are suffering with increasing costs of utilities, staff and food prices.

However, we endeavor to continue to strive to be a home for the community.

The Cafe also provides the quality food that is served at F.I.S.H sessions.

As a group of churches, it has continued to be a challenging year.

We had an away day following 2023's "Vision Day" where we reflected a little on celebrating the harvest of the past but also building an expectation on working the fields for the next harvest.

On reflection this is an excellent metaphor for Emmanuel where there have been rich harvests but especially since the Covid - 19 pandemic there is a sense of emptier fields. We must discern and ask God to show us what seeds are being planted and could be planted.

The Rector wrote a Lent booklet for personal reflection which some home groups decided to also use as a group. This has been done again this year (2025).

After Easter we had a focus on What is the Church and What is it for?

This was also followed up in some home groups.

Towards the end of the year, we followed the "Holy Habits" material and again this was encouraged to be included in the home groups. Again, the focus here was on being disciples of Jesus.

I seek to pray for and support to the best of my ability all these and other groups attached to Emmanuel and of course the people involved in them.

2025 is going to have a focus on prayer.

The Lent booklet for individuals or groups to use as they wish is themed on prayer.

There will be a sermon series after Easter on prayer.

We hope to begin some small groups that will explore Becoming Confident in Praying (in the context of encouraging people to pray in public).

Rectory Farm has said goodbye to some of its older younger members as they have gone to university and another family that were worshipping between RF and All Saints have settled at the more traditional All Saints.

This led us to question over several months what God may be doing at RF and from January we have started to meet as an Alpha led by the congregation and supported by the ministry team. This has been different to what we first expected but has been well received and supported by prayer - thank you.

It seems appropriate to also pay tribute and record my deepest thanks to my wonderful colleague Rev Yvonne, who is leaving us at Easter. Yvonne is not just a great colleague but a treasured friend. A friend who has set an extraordinary example of persevering and giving everything to God. I know I will miss working with Yvonne and I know that feeling will be felt by all the team and all the congregations. We sincerely thank Yvonne for her faithful service at the Emmanuel Group.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Report of the Trustees
for the Year Ended 31 December 2024**

It seems impossible to capture the highlights and hardships of life in Emmanuel in one report. However, the key theme is we are a Church - God's Church and he is with us. As we journey on together may we do so in God's will and with his power. The key to this - prayer.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2024

Financial review

Financial position

Emmanuel Group Council (EGC) being the Trustees of the Church, have a legal responsibility for the financial management of Emmanuel Group of Churches and the Weston Favell Centre Foodbank.

The Group manages the three congregations, the food bank and 2 community workers. The combined income of each of the group is in the order of £400,000 pa. In total there are currently 7 paid employees 3 members of the clergy team and significantly more volunteers

Emmanuel Church

Income

Giving was slightly down overall by approx. £3000, mainly due to a reduction in income from bankers orders this was made up in part from increases in payroll giving and loose giving remained fairly static with some increase from Boothville.

Income from rental and lettings is also down from 2023 and there was significantly less income from Grants as opposed to 2023, though this was expected.

Overall our income decreased by £77,000. However the majority of this was due to a reduction in the grants we had received for roof repairs and heating upgrades. Excluding grants our income dropped by around £16,000

Outgoings

The biggest costs were for Buildings and Maintenance (£29,500), Denominational Costs (£49,000) and Salaries (£82,617).

Overall outgoings were reduced from 2023 by around £50,000 but again most of this reduction is due to reduced spending on the buildings as major projects completed. Removing these gives a much smaller reduction in spending of around £4000

Emmanuel Charity

Community

Our main charitable works being carried out on behalf of the church are:- Tots, FISH, Youth Work (Youth Hub), the Grow Cook Eat initiative and the Tithe Fund.

Overall income for Community and Youth work was around £22,000 with £16,500 expenditure.

Food Bank

While the Emmanuel Group is responsible for the Foodbank, ensuring the Foodbank is run in accordance to the requirements of the Charities Commission, all costs are covered by donations to the Foodbank. Regular Giving and donations for the Foodbank amounted to £17,500, with a further £158,000 in grants.

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Report of the Trustees for the Year Ended 31 December 2024

Total outgoings were around £152,000. Of this the major outgoings were £72,600, on staffing costs, £31,000 to Community Law. and £29,000 on food and £9,500 on rent to Goodwill Solutions.

Going Forward

The Church

While we are in no immediate financial danger we are eating into reserves with an overall loss by the Church of around £12,000 last year.

While we still have Lottery Fund grants coming in for utilities and maintenance until Oct 2025 if we do not increase our income in following years we will continue to eat into our reserves risking our long term financial stability.

The Foodbank

While the Foodbank currently brings in a significant amount from donations and has a significant buffer it too relies on regular grants for its long term viability. As such it is important to invest in fundraising to make the most of these.

Community

Again reliant on grants for long term viability. We have sufficient in reserves to continue our current work for at least another two years but need to be looking for further grants if we want to continue to provide services for families and youthwork in the community.

Conclusion

While the Church, Foodbank and Community areas are all currently financially solvent it is important we continually look for new sources of income if we are to maintain our presence in the community both as a Church and in providing a wide range of social support.

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

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Report of the Trustees
for the Year Ended 31 December 2024**

Principal address

Emmanuel Office Centre
Weston Favell Centre
Northampton
NN3 8JR

Trustees

Mr K Holland-Delamere
Mr J Weaver
Mrs E Bateman
Rev Y DesRoches
Rev C Pearson
Rev R Warnock
Ms J Pearson
Mr R Seaby
Mr P Foster
Mr K Potter

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 4 April 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Potter', is written over the printed name of Mr K Potter.

Mr K Potter - 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 2024.

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.

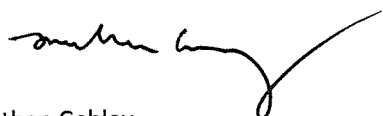
Independent examiner's statement

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

4 April 2025

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

		Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	169,028	172,731	341,759	376,171
Other trading activities	3	44,900	385	45,285	50,361
Investment income	4	6,855	-	6,855	12,676
Total		<u>220,783</u>	<u>173,116</u>	<u>393,899</u>	<u>439,208</u>
EXPENDITURE ON					
Raising funds	5	117	180	297	623
Charitable activities	6				
Charitable Activities		255,449	125,986	381,435	4,540
Charitable Activities		-	-	-	492,238
Total		<u>255,566</u>	<u>126,166</u>	<u>381,732</u>	<u>497,401</u>
NET INCOME/(EXPENDITURE)		(34,783)	46,950	12,167	(58,193)
RECONCILIATION OF FUNDS					
Total funds brought forward		147,611	131,541	279,152	337,345
TOTAL FUNDS CARRIED FORWARD		<u>112,828</u>	<u>178,491</u>	<u>291,319</u>	<u>279,152</u>

The notes form part of these financial statements

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Balance Sheet
31 December 2024**

		Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	16,844	-	16,844	18,358
CURRENT ASSETS					
Debtors	12	1,455	-	1,455	1,455
Cash at bank and in hand		95,729	180,556	276,285	261,911
		<u>97,184</u>	<u>180,556</u>	<u>277,740</u>	<u>263,366</u>
CREDITORS					
Amounts falling due within one year	13	(1,200)	(2,065)	(3,265)	(2,572)
NET CURRENT ASSETS		<u>95,984</u>	<u>178,491</u>	<u>274,475</u>	<u>260,794</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,828</u>	<u>178,491</u>	<u>291,319</u>	<u>279,152</u>
NET ASSETS		<u>112,828</u>	<u>178,491</u>	<u>291,319</u>	<u>279,152</u>
FUNDS	14				
Unrestricted funds				112,828	147,611
Restricted funds				178,491	131,541
TOTAL FUNDS				<u>291,319</u>	<u>279,152</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 April 2025 and were signed on its behalf by:



Mr K Potter - Trustee

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Cash Flow Statement
for the Year Ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	14,374	(57,311)
Net cash provided by/(used in) operating activities		14,374	(57,311)
Change in cash and cash equivalents in the reporting period		14,374	(57,311)
Cash and cash equivalents at the beginning of the reporting period		261,911	319,222
Cash and cash equivalents at the end of the reporting period		276,285	261,911

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 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	12,167	(58,193)
Adjustments for:		
Depreciation charges	1,514	1,589
Increase in debtors	-	(235)
Increase/(decrease) in creditors	693	(472)
Net cash provided by/(used in) operations	<u>14,374</u>	<u>(57,311)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	<u>261,911</u>	<u>14,374</u>	<u>276,285</u>
	<u>261,911</u>	<u>14,374</u>	<u>276,285</u>
Total	<u>261,911</u>	<u>14,374</u>	<u>276,285</u>

THE EMMANUEL GROUP OF CHURCHES NORTHAMPTON

Notes to the Financial Statements for the Year Ended 31 December 2024

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

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 2024**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	103,244	27,067	130,311	296,945
Gift aid	10,981	-	10,981	12,728
Grants	54,803	145,664	200,467	66,498
	<u>169,028</u>	<u>172,731</u>	<u>341,759</u>	<u>376,171</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Other grants	<u>200,467</u>	<u>66,498</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fundraising events	135	-	135	511
Lettings	44,645	-	44,645	49,122
Fees including Weddings	120	385	505	728
	<u>44,900</u>	<u>385</u>	<u>45,285</u>	<u>50,361</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Other income	<u>6,855</u>	<u>-</u>	<u>6,855</u>	<u>12,676</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Sundries	117	180	297	623
	<u>117</u>	<u>180</u>	<u>297</u>	<u>623</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities			
	369,291	12,144	381,435
	<u>369,291</u>	<u>12,144</u>	<u>381,435</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities				
	9,904	812	1,428	12,144
	<u>9,904</u>	<u>812</u>	<u>1,428</u>	<u>12,144</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	155,280	151,960
	<u>155,280</u>	<u>151,960</u>

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

	2024	2023
Governance	-	1
Charitable activities	-	15
	<u>-</u>	<u>16</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	258,034	118,137	376,171
Other trading activities	49,850	511	50,361
Investment income	12,676	-	12,676
Total	<u>320,560</u>	<u>118,648</u>	<u>439,208</u>
EXPENDITURE ON			
Raising funds	568	55	623
Charitable activities			
Charitable Activities	4,540	-	4,540
Charitable Activities	315,844	176,394	492,238
Total	<u>320,952</u>	<u>176,449</u>	<u>497,401</u>
NET INCOME/(EXPENDITURE)	(392)	(57,801)	(58,193)
Transfers between funds	106,021	(106,021)	-

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Net movement in funds	105,629	(163,822)	(58,193)
RECONCILIATION OF FUNDS			
Total funds brought forward	41,982	295,363	337,345
TOTAL FUNDS CARRIED FORWARD	<u>147,611</u>	<u>131,541</u>	<u>279,152</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 January 2024 and 31 December 2024	<u>91,794</u>
Depreciation	
At 1 January 2024	73,436
Charge for year	<u>1,514</u>
At 31 December 2024	<u>74,950</u>
Net book value	
At 31 December 2024	<u>16,844</u>
At 31 December 2023	<u>18,358</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	<u>1,455</u>	<u>1,455</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>3,265</u>	<u>2,572</u>

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	147,611	(34,783)	112,828
Restricted funds			
Restricted fund	131,541	46,950	178,491
TOTAL FUNDS	<u>279,152</u>	<u>12,167</u>	<u>291,319</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,783	(255,566)	(34,783)
Restricted funds			
Restricted fund	173,116	(126,166)	46,950
TOTAL FUNDS	<u>393,899</u>	<u>(381,732)</u>	<u>12,167</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	41,982	(392)	106,021	147,611
Restricted funds				
Restricted fund	295,363	(57,801)	(106,021)	131,541
TOTAL FUNDS	<u>337,345</u>	<u>(58,193)</u>	<u>-</u>	<u>279,152</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,560	(320,952)	(392)
Restricted funds			
Restricted fund	118,648	(176,449)	(57,801)
TOTAL FUNDS	<u>439,208</u>	<u>(497,401)</u>	<u>(58,193)</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	41,982	(35,175)	106,021	112,828
Restricted funds				
Restricted fund	295,363	(10,851)	(106,021)	178,491
TOTAL FUNDS	<u>337,345</u>	<u>(46,026)</u>	<u>-</u>	<u>291,319</u>

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	541,343	(576,518)	(35,175)
Restricted funds			
Restricted fund	291,764	(302,615)	(10,851)
TOTAL FUNDS	<u>833,107</u>	<u>(879,133)</u>	<u>(46,026)</u>

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	130,311	296,945
Gift aid	10,981	12,728
Grants	200,467	66,498
	<u>341,759</u>	<u>376,171</u>
Other trading activities		
Fundraising events	135	511
Lettings	44,645	49,122
Fees including Weddings	505	728
	<u>45,285</u>	<u>50,361</u>
Investment income		
Other income	6,855	12,676
	<u>393,899</u>	<u>439,208</u>
Total incoming resources		
	393,899	439,208
EXPENDITURE		
Raising donations and legacies		
Sundries	297	623
Charitable activities		
Salaries	155,280	151,960
Denominational	49,062	51,420
Service and Service Expenses	2,660	10,807
Church Maintenance	29,626	98,280
Cleaning	2,272	1,805
Utilities	13,897	22,683
Training & Pastoral Care	1,555	2,540
Pastoral, Food Bank, Care and Youth		
Services	113,425	125,934
Fixtures and fittings	1,514	1,589
	<u>369,291</u>	<u>467,018</u>

This page does not form part of the statutory financial statements

**THE EMMANUEL GROUP OF CHURCHES
NORTHAMPTON**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
Support costs		
Management		
Other operating leases	4,189	20,544
Postage and stationery	5,715	7,289
	<u>9,904</u>	<u>27,833</u>
Finance		
Bank charges	812	1,303
Governance costs		
Auditors' remuneration for non audit work	<u>1,428</u>	<u>624</u>
Total resources expended	<u>381,732</u>	<u>497,401</u>
Net income/(expenditure)	<u><u>12,167</u></u>	<u><u>(58,193)</u></u>