

REGISTERED COMPANY NUMBER: 08140653 (England and Wales)
REGISTERED CHARITY NUMBER: 1154240

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
MACKINTOSH EVANGELICAL CHURCH

MACKINTOSH EVANGELICAL CHURCH

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MACKINTOSH EVANGELICAL CHURCH

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable company's objectives, as expressed in the Articles of Association, are as follows:

- 1 To advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit;
- 2 To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time may think fit;
- 3 To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit

Public benefit

The charitable company's trustees can confirm that they have given due regard to the Charity Commission's guidance on public benefit. Significant activities undertaken in furtherance of the charitable company's objectives and for the benefit of the public are set out on the following pages.

MACKINTOSH EVANGELICAL CHURCH

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Mackintosh Evangelical Church runs a wide range of activities in furtherance of its objectives. The core activities of the church are noted below, with detail of activity in the year in the 'Achievement and Performance' section of the report.

Sunday worship: The church holds weekly Sunday services, in both the morning (in the church building) and the evening (via Zoom), which are open to members and non-members alike and bring together those of all ages and backgrounds. These regular services include Biblical teaching, prayer and musical worship.

Youth: During the Sunday morning service, crèche and Sunday school are available to care for and provide teaching for children and young people. In addition to Sunday morning groups for young people, the church runs a youth club which meets weekly on a Thursday evening during term time. Pre-school children along with their parents and carers, many of whom are not members of the church, gather in a friendly and informal baby and toddler group on Wednesday mornings.

Small groups: During the Sunday morning service, crèche and Sunday school are available to care for and provide teaching for children and young people. In addition to Sunday morning groups for young people, the church runs a youth club which meets weekly on a Thursday evening during term time. Pre-school children along with their parents and carers, many of whom are not members of the church, gather in a friendly and informal baby and toddler group on Wednesday mornings.

Community activities: Mackintosh Evangelical Church seeks to reach out to the community in our locality and gives a warm welcome to visitors not only at our regular meetings and youth and children's groups, but also at activities such as craft and coffee mornings, and annual Christmas and Easter events and services. In the wider community, the church is a partner, along with many other churches in Cardiff, in the 'Paradise Run' ministry, which provides food and other essential items to those in need on the streets of Cardiff city centre.

Grant-making

A key way in which the church contributes to the wider community in the UK and beyond is by giving financial donations to external organisations and mission partners. We have a number of mission partners who receive regular monthly support. In addition to this, the eldership team decides on a regular basis which other causes to support with one off donations. This may include causes which have a link to the church and/or its members, to support of outreach in the local community, or gifts made to a visiting speaker who has attended, whilst ensuring that the church's charitable objectives are being met in each case. On top of this, wide scale Christian charitable appeals for particular areas of need in both the UK and overseas are considered for donations. The church consistently donates in the region of 20% of its income to such causes; there is no policy commitment to maintain this level of external donations, however it is a level that the trustees do wish to maintain so long as income and reserves allow.

Volunteers

The church has a small number of employees who contribute significantly to the planning and running of its activities. However, there is a much larger body of volunteers, without whom the continuance of many of the church's activities would not be possible.

MACKINTOSH EVANGELICAL CHURCH

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review, the Church has moved forward and fully 'opened our doors' again with a return to activity after the peak of the Covid-19 pandemic passed. Progression was made cautiously and in line with a detailed risk assessment that was discussed and revised regularly.

Church meetings at the beginning of the year had a socially distanced set up with booking required to attend, but by the end of the year had returned to a 'normal' format with no need to restrict numbers and a welcome return of the provision of refreshments after the service. A parallel online provision has remained for the small proportion of members who cannot or chose not to attend in person on any given week.

The church continued to employ a youth worker throughout the financial year. Of our original two Thursday evening youth groups, only that which caters to 11-14 year olds reopened on a face-to-face basis, due to the challenge of resourcing both groups. The decision to reopen for the older age range was in part due to the younger age group being catered for on a Sunday morning as part of Sunday School provision during the main service. At the beginning of the year, this provision had only been online via recorded video lessons, at times accompanied by craft or colouring activities sent out in the post. We were pleased to be able to welcome the children back into church in person and recommence more lively Sunday School lessons with Bible teaching, activities and games.

Our baby and toddler group 'Miniscales' reopened in the church building in April 2021, and has throughout the year been increasingly popular with many families in the community.

Our homegroups continued to meet throughout the year, with some moving from 'Zoom' to in-person meetings and others remaining online, depending on the needs and preferences of each group.

The trustees are satisfied that the charity has continued to meet its charitable aims and objectives throughout the year.

FINANCIAL REVIEW

The church is wholly dependent on the generosity of individuals, and from time-to-time grants from charitable trusts, to continue its work. Risk is reduced by the fact that donations come from a wide number of individuals, giving consistent monthly amounts. We are encouraged that giving has remained largely consistent year on year. Although somewhat reduced in 2021-22, regular income has increased again post year end.

Total income in the year to 31 March 2022 was £73,684 (2021 - £85,978), including donations from individuals and the associated gift aid totalling £73,673 (2021 - £85,950).

Expenditure in the year was £84,984, (2021 - £78,805), resulting in net expenditure for the year of £11,300 (2021 - net income £7,173).

Reserves policy

The trustees aim to hold sufficient reserves to cover 6 to 12 months of the normal operating costs of the church. As at March 2022, the charitable company had total funds of £632,101 (2021 - £643,401), all of which were unrestricted. Deducting fixed assets of £552,831 (2021 - £552,113), this leaves free reserves of £79,270 (2021 - £91,288), which equates to approximately 11 months (2021 - 13 months) normal operating costs and is therefore in line with the reserves policy.

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

The church leadership team continues to review our activities to assess their viability in light of the resources we have, and to ensure that our objectives continue to be met.

Our youth worker finished their contract at the end of May 2022, and the post has not since been refilled. The eldership is considering a way forward in terms of what scope of role we would now seek to appoint. Our Thursday evening youth group has paused in light of this due to the challenge of resourcing it, with energy focused on Sunday morning provision for the youth which continues to operate and look to be expanded to include an extra group in Jan 2023. The recommencement of additional craft days and other seasonal events are also planned.

There has been a focus on community engagement post year end, with new activities such as a weekly drop in café, hosting FAN (Friends and Neighbours) meetings and providing a 'warm space' in the midst of the cost-of-living crisis. The eldership continues to review new ideas on how to best serve the local community as they look to form a strategic vision for the next 5 years.

The trustees consider that the charitable company will continue as a going concern for a period of 12 months from the date on which these financial statements are approved for the following reasons:

- The Church is not reliant on any one source of donation income, but receives donations from multiple individuals,
- The charitable company holds sufficient reserves, as detailed in the reserves policy above, to enable us to continue operating should there be any loss of income in the short to medium term.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company's governing document is its Memorandum and Articles of Association, dated 12 July 2012. This is the date on which the charitable company was incorporated.

Recruitment and appointment of new trustees

The trustees are mindful of the need to ensure that there is sufficient breadth of knowledge and skills on the board to enable proper management of the church's resources. When required, new trustees are appointed by the current board of trustees, on the basis of qualifications and experience relevant to the operations of the church.

Induction and training of new trustees

Trustees will largely be church members who have already been involved with the church for a significant period of time, and are therefore familiar with its activities. New trustees undertake appropriate induction and training; they are made aware of their responsibilities as trustees and directed towards the Charity Commission's guidance for trustees.

Organisational structure

The charity is administered by a management group comprising the trustees. The trustees meet formally on a quarterly basis to oversee proper management and administration of the church's property and funds for the public benefit, and to ensure that the charity continues to meet its legal and regulatory responsibilities.

The eldership team, comprising 2 trustees and 4 others, meets on a monthly basis and deals with all Spiritual matters involved in the running of the church, as well reviewing in detail the specific activities carried out by the church. There is one paid staff member on the eldership team.

The trustees and elders have delegated the operational week-on-week running of a number of the church's activities to other church members, including to staff members, being our youth and families worker(s).

MACKINTOSH EVANGELICAL CHURCH

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The key management personnel of the Charity consist of the trustees and elders. Alistair McGhee is remunerated by virtue of his position as Pastor, with pay set and reviewed periodically by non-remunerated members of the Trustee Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08140653 (England and Wales)

Registered Charity number

1154240

Registered office

61-63 Mackintosh Place
Cardiff
South Glamorgan
CF24 4RL

Trustees

J H Griffiths
P S Andrews
D Gamble
J Andrews
A Handley (appointed 27.9.21)

Other key management personnel

Pastor - Alistair McGhee

Independent Examiner

Andrew Jordan
Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

Bank services

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

FUNDS HELD AS CUSTODIAN FOR OTHERS

None.

Approved by order of the board of trustees on 21 December 2022 and signed on its behalf by:

MACKINTOSH EVANGELICAL CHURCH

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2022**

J Andrews - Trustee

Independent examiner's report to the trustees of Mackintosh Evangelical Church ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Jordan
Haines Watts
Chartered Accountants
Bath House
6 - 8 Bath Street
Bristol
BS1 6HL

23 December 2022

MACKINTOSH EVANGELICAL CHURCH

Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	71,623	2,050	73,673	85,950
Investment income	3	11	-	11	28
Total		71,634	2,050	73,684	85,978
EXPENDITURE ON					
Charitable activities	4				
Church Activities		70,840	-	70,840	63,871
External causes supported - UK		5,344	200	5,544	6,085
External causes supported - overseas		6,750	1,850	8,600	8,849
Total		82,934	2,050	84,984	78,805
NET INCOME/(EXPENDITURE)		(11,300)	-	(11,300)	7,173
RECONCILIATION OF FUNDS					
Total funds brought forward		643,401	-	643,401	636,228
TOTAL FUNDS CARRIED FORWARD		632,101	-	632,101	643,401

The notes form part of these financial statements

MACKINTOSH EVANGELICAL CHURCH (REGISTERED NUMBER: 08140653)**Balance Sheet
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	552,831	-	552,831	552,113
CURRENT ASSETS					
Debtors	13	18,320	-	18,320	19,095
Cash at bank		72,473	-	72,473	74,481
		<u>90,793</u>	<u>-</u>	<u>90,793</u>	<u>93,576</u>
CREDITORS					
Amounts falling due within one year	14	(11,523)	-	(11,523)	(2,288)
NET CURRENT ASSETS		<u>79,270</u>	<u>-</u>	<u>79,270</u>	<u>91,288</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>632,101</u>	<u>-</u>	<u>632,101</u>	<u>643,401</u>
NET ASSETS		<u>632,101</u>	<u>-</u>	<u>632,101</u>	<u>643,401</u>
FUNDS	15				
Unrestricted funds				632,101	643,401
TOTAL FUNDS				<u>632,101</u>	<u>643,401</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2022 and were signed on its behalf by:

J Andrews - Trustee

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The Trustees consider there are no material uncertainties about the charitable company's ability to continue as a going concern.

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.

Offerings and donations are recognised on receipt. Procedures are in place to ensure the completeness of income.

Income tax recoverable on gift-aid donations is recognised when claimable.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Other equipment	- 20% on cost
Computer equipment	- 33% on reducing balance

Land and buildings are valued at deemed cost being the trustees' valuation of £550,000 based on a professional valuation at 25 October 2019.

As permitted by the Statement of Recommended of Practice, no provision for depreciation has been made for freehold property as it is the view of the trustees that the estimated residual value of the property is not materially different from the carrying value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods, facilities and services

The value of services provided by volunteers is not incorporated into the financial statements.

Where goods or service are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements as an estimate based on the value of the contribution.

Short term liquid investments and cash

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Offerings and other donations	59,235	69,784
Gift aid	14,135	16,166
Legacies	303	-
	<u>73,673</u>	<u>85,950</u>

MACKINTOSH EVANGELICAL CHURCH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2022

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>11</u>	<u>28</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Church Activities	58,443	-	12,397	70,840
External causes supported - UK	-	5,544	-	5,544
External causes supported - overseas	-	8,600	-	8,600
	<u>58,443</u>	<u>14,144</u>	<u>12,397</u>	<u>84,984</u>

5. GRANTS PAYABLE

	2022 £	2021 £
External causes supported - UK	5,544	6,085
External causes supported - overseas	8,600	8,849
	<u>14,144</u>	<u>14,934</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Cardiff Asian Christian Outreach	1,200	1,200
Tearfund	2,000	-
UCCF	500	-
Echoes International	-	1,788
J.R & A.C. Hanley	6,300	-
Paradise Run	394	873
Concern Cymru	-	500
Ely Gospel Hall	-	500
GEM UK	-	1,000
Other grants	1,350	1,250
	<u>11,744</u>	<u>7,111</u>

MACKINTOSH EVANGELICAL CHURCH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2022

6. SUPPORT COSTS

	General £	Finance £	Governance costs £	Totals £
Church Activities	<u>10,357</u>	<u>96</u>	<u>1,944</u>	<u>12,397</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>1,031</u>	<u>1,264</u>

8. INDEPENDENT EXAMINER'S REMUNERATION

During the year independent examination fees of £1,181 (2021 - £1,125) and fees for accounting and other services of £763 (2021 - £1,071) were paid to Haines Watts Chartered Accountants.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

The total remuneration key management personnel during the year was £29,340 (2021 - £29,063).

Trustees' expenses

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

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	44,382	43,892
Other pension costs	811	792
	<u>45,193</u>	<u>44,684</u>

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

	2022	2021
Charitable activities: Pastor	1	1
Charitable activities: Youth Workers	1	1
Support staff: Cleaner	1	1
	<u>3</u>	<u>3</u>

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

MACKINTOSH EVANGELICAL CHURCH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	84,952	998	85,950
Investment income	28	-	28
Total	84,980	998	85,978
EXPENDITURE ON			
Charitable activities			
Church Activities	63,871	-	63,871
External causes supported - UK	5,717	368	6,085
External causes supported - overseas	8,219	630	8,849
Total	77,807	998	78,805
NET INCOME	7,173	-	7,173
RECONCILIATION OF FUNDS			
Total funds brought forward	636,228	-	636,228
TOTAL FUNDS CARRIED FORWARD	643,401	-	643,401

12. TANGIBLE FIXED ASSETS

	Freehold property £	Other equipment £	Computer equipment £	Totals £
COST				
At 1 April 2021	550,000	2,189	10,995	563,184
Additions	-	1,749	-	1,749
At 31 March 2022	550,000	3,938	10,995	564,933
DEPRECIATION				
At 1 April 2021	-	1,753	9,318	11,071
Charge for year	-	478	553	1,031
At 31 March 2022	-	2,231	9,871	12,102
NET BOOK VALUE				
At 31 March 2022	550,000	1,707	1,124	552,831
At 31 March 2021	550,000	436	1,677	552,113

MACKINTOSH EVANGELICAL CHURCH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £550,000 (2021 - £550,000) which is not depreciated.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	405	1,270
Gift aid recoverable	13,765	16,133
Prepayments	4,150	1,692
	<u>18,320</u>	<u>19,095</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors	2,223	180
Social security and other taxes	476	472
Accruals and deferred income	8,824	1,636
	<u>11,523</u>	<u>2,288</u>

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	643,401	(11,300)	632,101
	<u>643,401</u>	<u>(11,300)</u>	<u>632,101</u>
TOTAL FUNDS	<u>643,401</u>	<u>(11,300)</u>	<u>632,101</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,634	(82,934)	(11,300)
Restricted funds			
Specific appeals	2,050	(2,050)	-
	<u>73,684</u>	<u>(84,984)</u>	<u>(11,300)</u>
TOTAL FUNDS	<u>73,684</u>	<u>(84,984)</u>	<u>(11,300)</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	636,228	7,173	643,401
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>636,228</u>	<u>7,173</u>	<u>643,401</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,980	(77,807)	7,173
Restricted funds			
Specific appeals	998	(998)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,978</u>	<u>(78,805)</u>	<u>7,173</u>

Restricted funds

Specific appeals - The Specific appeals fund represents donations and offerings raised for specific charities, which have been directly passed on to the nominated charities in full.

16. EMPLOYEE BENEFIT OBLIGATIONS

During the year, the charity paid into a defined contribution pension scheme. The total for the year of £811 (2021: £792) is included within expenditure in the Statement of Financial Activities.

There were outstanding charity contributions of £Nil (2021: £Nil) as at 31 March 2022.

17. RELATED PARTY DISCLOSURES

A donation of £300 (2021: £500) was made via Echoes International to the Rwandan Orphans Project, a charitable project over which Peter Andrews, a trustee, has significant influence.

Donations from trustees and related parties

The aggregate donations received from trustees and other related parties were £9,200 (2021 - £9,590).

18. COMPANY LIMITED BY GUARANTEE

The charity is a private company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute £1 towards the costs of dissolution and liabilities incurred by the charity in the event of the company being wound up.

MACKINTOSH EVANGELICAL CHURCH**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings and other donations	59,235	69,784
Gift aid	14,135	16,166
Legacies	303	-
	<u>73,673</u>	<u>85,950</u>
Investment income		
Deposit account interest	11	28
	<u>73,684</u>	<u>85,978</u>
Total incoming resources		
	<u>73,684</u>	<u>85,978</u>
EXPENDITURE		
Charitable activities		
Wages	39,517	39,131
Pensions	811	792
Rates and water	238	159
Light and heat	3,900	1,851
Maintenance, repairs and renewals	12,288	5,968
Kitchen consumables and catering	136	-
Sunday school and youth work	309	1,130
Printing, postage and stationery	213	518
Literature & teaching resources	-	412
Other equipment depreciation	1,031	438
Computer equipment depreciation	-	826
Grants to institutions	11,744	7,111
Grants to individuals	2,400	7,823
	<u>72,587</u>	<u>66,159</u>
Support costs		
General		
Wages	4,865	4,761
Insurance	1,967	2,077
Internet and telephone	677	640
Sundries	1,108	432
Travel & Subsistence	78	-
Membership and licences	848	952
Legal and company fees	814	1,519
	<u>10,357</u>	<u>10,381</u>

This page does not form part of the statutory financial statements

MACKINTOSH EVANGELICAL CHURCH**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
General Finance		
Bank charges	96	69
Governance costs		
Independent examiner's remuneration	1,944	2,196
Total resources expended	84,984	78,805
Net (expenditure)/income	(11,300)	7,173

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