

CHARITY REGISTRATION NUMBER: 1173683

**Bethel United Church of Jesus Christ (Apostolic)  
Manchester CIO**

**Unaudited Financial Statements**

**31 March 2021**

**CHRISTOPHER BAILEY ACCOUNTANTS (OLDHAM) LIMITED**

Chartered accountants  
Units 10-12  
County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Financial Statements**

**Year ended 31 March 2021**

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# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Trustees' Annual Report**

**Year ended 31 March 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### **Reference and administrative details**

<b>Registered charity name</b>	Bethel United Church of Jesus Christ (Apostolic) Manchester CIO
<b>Charity registration number</b>	1173683
<b>Principal office</b>	393 Claremont Road Manchester M14 7PA
<b>The trustees</b>	David Miller Desmond Miller Iran Beckford Ophelia Smith
<b>Independent examiner</b>	Mr C. Bailey A.C.A. Christopher Bailey Accountants (Oldham) Limited Units 10-12 County End Business Centre Jackson Street Springhead Oldham OL4 4TZ

### **Structure, governance and management**

The affairs of the charity are managed by the Trustees. There must be at least three trustees. Members or Trustees may appoint new Trustees at any time.

Decisions are made by simple majority of votes at a meeting of Trustees or by resolution in writing or in electronic form and agreed by all Trustees. Induction of Trustees is overseen by the Chair.

The day to day management of the charity's affairs is delegated to the Chair, David Miller.

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

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### **Objectives and activities**

- to advance the Christian religion in accordance with the Christian faith, primarily but not exclusively with localities of the Church and the surrounding neighbourhood.
- to provide facilities for education, recreation and other leisure-time occupation for the benefit of the community in the interests of social welfare and with the object of improving the conditions of life of the said community.
- enhance the religious principles in accordance with the Christian belief that God may be exalted, worshipped and proclaimed in His glory and in accordance with the Tenets of Worship in relation to discipline, rituals, wedding ceremonies, blessings, funerals and other religious rites.
- to provide a place of worship for all who wish to attend.
- engage in missionary work and pastoral work and the training of workers, both men and women, to teach the Tenets of Worship wherever there shall be found people who wish to worship in accordance with those Tenets.
- visit and comfort the sick and do other outreach work within the wider community.
- promote the advancement of the Christian religion through teaching, praise and worship etc. The church has a strong community ethos and recognises it has a role in helping to tackle some of the more severe social problems within our society. We strongly believe that our mission within communities is to provide support and help where needed.
- we are currently active in religious and community education, local outreach and community activities such as visitations, fellowship groups (Men, Women, Adult and Youth ministries).
- to organise retreats for all ages, social events such as Christmas meals, picnics and barbecues etc that we advertise to the whole community.
- to promote social cohesion we have inter-race/inter-faith exchanges within the community.
- set up a Hardship Fund/Welfare Fund.

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

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### **Achievements and performance**

#### **Church attendance**

All are welcome to attend our regular services. At present there are 100 members on the Church Register, names were added during the year and are removed either through death or because they moved away, from the City. Due to the Covid-19 pandemic the weekly attendance has been fluid, however we have put systems in place to enable church meetings and services to continue online.

#### **Review of the year**

The full Committee met during the year with an average level of attendance of 90 per cent.

#### **Worship and Prayer**

Bethel United Church of Jesus Christ (Apostolic) Manchester is enthusiastic to offer a range of services during the week and over the course of the year that the local community find both beneficial and spiritually fulfilling. Our Prayer Meetings are held online and we aim to provide a quiet, intimate and reflective environment for worship similar to when we were able to meet in our sanctuary. Opportunities are provided for people to engage in more interactive worship such as that provided by the Adult and Young People groups. These also have had to be held online during the pandemic.

As well as our regular services, we enable the local community to celebrate and give God thanks throughout life's journey. In water baptism we give God thanks for the new birth; in marriage public vows are exchanged with God's blessing and through funeral services friends and families express their grief and celebrate the life which is now complete in this world and to commend the person into God's keeping.

The church building situated at 393 Claremont Road, Manchester, M14 7PA, our services and events are open to the local community. The church welcomes and receives requests for prayer from families and individuals. These have been a source of much needed support and comfort to families impacted by Covid-19.

The church clergy where requested will by arrangement attend homes within the community for private prayer.

#### **Pastoral Care**

We provide family outings and we actively support families and individuals through confidential counselling and advice. We have been able to continue this work during the pandemic via online and telephone sessions.

#### **Mission and Evangelism**

Helping those in need is a demonstration of our faith. Evangelism is an important part of our faith and all members are encouraged to contribute in this area of our mission.

#### **Churches Together**

We have good working relationships with local churches and Faith Groups. We are open to collaboration where this is in line with our doctrinal principles. During the pandemic our leadership actively engaged with other faith groups to share good practice, in particular regarding keeping our people informed about government guidance on Covid-19 and any requirements.

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

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### **Women's Department**

Organised monthly women's service for the church and community.  
Organised women's group meetings.  
Visiting the sick in their homes and also those hospitalised.  
Providing assistance and support for elderly brethren who live alone in the community.  
Organised talks on health matters.

### **Brotherhood Department**

Organised a monthly men's service for the church and community.  
Organised monthly visits to sick brethren and disabled.  
Provide a communication and support network for all brothers within the church, which is open to the community.

### **Youth Department**

Organised a monthly young people's service for the church and community. Organised meetings for the young people of the church.  
Provided support for any students who visit the church and are studying at universities in Manchester.  
Provided a network for the young people to interact and engage in activities with their peers in other national churches.  
Provided a network for the young people to interact and engage in activities with their peers in other northern district churches.  
Provided online Christian education for the young people.  
Organised health and wellbeing presentations for the church.

### **Musicians Department**

Organised a praise and worship team.  
Provided content for our online meetings.  
Provided opportunities for young men and women to learn and improve their skills on musical instruments.  
Provided musical content for the church's online meetings.

### **Christian Education and Training**

The church provides opportunities for those with appropriate skills and calling, to be developed as teachers and department support workers.  
Organised weekly classes for wide range of age groups. These classes are open to the membership and community, during Covid-19 these were held online.  
Organised online activities for the children, these included both social and religious activities.  
Organised online fellowship events for the church and the members of the local community.

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2021**

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### **Financial review**

In the year ended 31 March 2021 total receipts on ordinary unrestricted funds were £129,720 (2020 £172,677) and are detailed in the financial statements.

£34,056 (2020 £68,745) was spent to provide the Christian ministry, giving a net ministry surplus of £95,664 (2020 £103,932) for the year.

### **Reserves policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted and designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

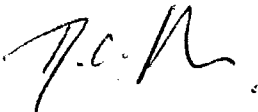
### **Risk management**

The ethos of Bethel United Church of Jesus Christ (Apostolic) Manchester CIO is never to carry out any action/venture which will jeopardise the assets of the charity that have been gathered over many years. The charity is not risk averse, but decidedly cautious.

The trustees have examined the major risks which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees' annual report was approved on 17 January 2022 and signed on behalf of the board of trustees by:

David Miller  
Trustee



Ophelia Smith  
Trustee



# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Independent Examiner's Report to the Trustees of Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

**Year ended 31 March 2021**

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I report to the trustees on my examination of the financial statements of Bethel United Church of Jesus Christ (Apostolic) Manchester CIO ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

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

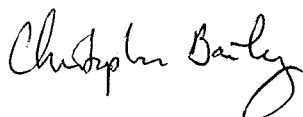
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C. Bailey A.C.A.  
Christopher Bailey Accountants (Oldham) Limited  
Independent Examiner

Units 10-12  
County End Business Centre  
Jackson Street  
Springhead  
Oldham  
OL4 4TZ

17 January 2022



# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Statement of Financial Activities

Year ended 31 March 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	105,365	105,365
Other charitable activities	5	827	827
Other trading activities	6	—	—
Investment income	7	23,528	23,528
Other income	8	—	—
<b>Total income</b>		<u>129,720</u>	<u>129,720</u>
<b>Expenditure</b>			
Expenditure on charitable activities	9,10	33,964	33,964
Other expenditure	12	92	92
<b>Total expenditure</b>		<u>34,056</u>	<u>34,056</u>
<b>Net income and net movement in funds</b>		<u>95,664</u>	<u>95,664</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,386,064	1,386,064
<b>Total funds carried forward</b>		<u>1,481,728</u>	<u>1,481,728</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	16	810,111	816,332
<b>Current assets</b>			
Debtors	17	—	315
Cash at bank and in hand		673,325	572,051
		<u>673,325</u>	<u>572,366</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>1,708</u>	<u>2,634</u>
<b>Net current assets</b>		<u>671,617</u>	<u>569,732</u>
<b>Total assets less current liabilities</b>		<u>1,481,728</u>	<u>1,386,064</u>
<b>Net assets</b>		<u>1,481,728</u>	<u>1,386,064</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>1,481,728</u>	<u>1,386,064</u>
<b>Total charity funds</b>	19	<u>1,481,728</u>	<u>1,386,064</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2022, and are signed on behalf of the board by:



Desmond Miller  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

# **Bethel United Church of Jesus Christ (Apostolic) Manchester CIO**

## **Notes to the Financial Statements**

**Year ended 31 March 2021**

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### **1. General Information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 393 Claremont Road, Manchester, M14 7PA.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations from property rents	—	—	1,900	1,900
<b>Gifts</b>				
Gifts from services and meetings	105,365	105,365	136,947	136,947
	<u>105,365</u>	<u>105,365</u>	<u>138,847</u>	<u>138,847</u>

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 5. Other charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Brethren savings for convocation	—	—	905	905
Brethren sunday school book payments	506	506	649	649
National convocation fees	20	20	915	915
District meeting fees	—	—	1,053	1,053
Other income	301	301	5,332	5,332
	<u>827</u>	<u>827</u>	<u>8,854</u>	<u>8,854</u>

### 6. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Fundraising events	—	—	3,925	3,925
	<u>—</u>	<u>—</u>	<u>3,925</u>	<u>3,925</u>

### 7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Income from investment properties	23,300	23,300	20,375	20,375
Income from cash investments	228	228	676	676
	<u>23,528</u>	<u>23,528</u>	<u>21,051</u>	<u>21,051</u>

### 8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Other exceptional income	—	—	775,000	775,000
	<u>—</u>	<u>—</u>	<u>775,000</u>	<u>775,000</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Church costs	7,350	7,350	12,417	12,417
Property costs	2,765	2,765	3,809	3,809
Support costs	23,849	23,849	51,136	51,136
	<u>33,964</u>	<u>33,964</u>	<u>67,362</u>	<u>67,362</u>

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Church costs	7,350	23,009	30,359	62,737
Property costs	2,765	—	2,765	3,809
Governance costs	—	840	840	816
	<u>10,115</u>	<u>23,849</u>	<u>33,964</u>	<u>67,362</u>

### 11. Analysis of support costs

	£	Total 2021 £	Total 2020 £
Premises	5,011	5,011	19,964
Communications and IT	1,019	1,019	961
General office	2,351	2,351	2,888
Governance costs	840	840	816
Transport	—	—	4,557
Sundry	4,375	4,375	8,261
National Convocation fees	40	40	1,825
Depreciation	6,128	6,128	7,683
Legal and professional fees	4,085	4,085	4,178
	<u>23,849</u>	<u>23,849</u>	<u>51,133</u>

### 12. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>92</u>	<u>92</u>	<u>1,383</u>	<u>1,383</u>

### 13. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	6,128	7,683
Loss on disposal of tangible fixed assets	<u>92</u>	<u>1,383</u>

### 14. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>816</u>

# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 15. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year, neither were they reimbursed expenses during the year.

### 16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	785,600	58,046	843,646
Disposals	—	(116)	(116)
<b>At 31 March 2021</b>	<u>785,600</u>	<u>57,930</u>	<u>843,530</u>
<b>Depreciation</b>			
At 1 April 2020	—	27,314	27,314
Charge for the year	—	6,128	6,128
Disposals	—	(23)	(23)
<b>At 31 March 2021</b>	<u>—</u>	<u>33,419</u>	<u>33,419</u>
<b>Carrying amount</b>			
<b>At 31 March 2021</b>	<u>785,600</u>	<u>24,511</u>	<u>810,111</u>
At 31 March 2020	<u>785,600</u>	<u>30,732</u>	<u>816,332</u>

### 17. Debtors

	2021 £	2020 £
Other debtors	—	315

### 18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	52	1,038
Accruals and deferred income	1,656	1,596
	<u>1,708</u>	<u>2,634</u>



# Bethel United Church of Jesus Christ (Apostolic) Manchester CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	1,386,064	129,720	(34,056)	(184,612)	1,297,116
Church Building					
Maintenance Fund	—	—	—	184,612	184,612
	<u>1,386,064</u>	<u>129,720</u>	<u>(34,056)</u>	<u>—</u>	<u>1,481,728</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	507,132	947,677	(68,745)	—	1,386,064
Church Building					
Maintenance Fund	—	—	—	—	—
	<u>507,132</u>	<u>947,677</u>	<u>(68,745)</u>	<u>—</u>	<u>1,386,064</u>

This year the church has allocated monies to a designated fund for the planned future maintenance of the church building and grounds.

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	810,111	810,111
Current assets	671,617	671,617
<b>Net assets</b>	<u>1,481,728</u>	<u>1,481,728</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	816,332	816,332
Current assets	569,732	569,732
<b>Net assets</b>	<u>1,386,064</u>	<u>1,386,064</u>

