

BURNAGE FAMILY CHURCH

England & Wales · Charity number 1188245

Details

Other names SOUTH MANCHESTER FAMILY CHURCH

Status Registered

Legal form CIO

Registered 2020-02-28

Register [View on the Charity Commission register](#)

Contact

Address Burnage Family Church
Kingsburn Hall
814 Burnage Lane
Manchester
M19 1RS

Phone 01614326041

Email family.church@southmanchester.net

Website www.southmanchester.net

Activities

Objects: THE OBJECTS OF THE CIO ARE(1) TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE DOCTRINE OF:(A) THE ONE TRUE GOD WHO LIVES ETERNALLY IN THREE PERSONS Û THE FATHER, THE SON AND THE HOLY SPIRIT.(B) THE LOVE, GRACE AND SOVEREIGNTY OF GOD IN CREATING, SUSTAINING, RULING, REDEEMING AND JUDGING THE WORLD.(C) THE DIVINE INSPIRATION AND SUPREME AUTHORITY OF THE OLD AND NEW TESTAMENT SCRIPTURES, WHICH ARE THE WRITTEN WORD OF GOD Û FULLY TRUSTWORTHY FOR FAITH AND CONDUCT.(D) THE DIGNITY OF ALL PEOPLE, MADE MALE AND FEMALE IN GODÆS IMAGE TO LOVE, BE HOLY AND CARE FOR CREATION, YET CORRUPTED BY SIN, WHICH INCURS DIVINE WRATH AND JUDGEMENT.(E) THE INCARNATION OF GODÆS ETERNAL SON, THE LORD JESUS CHRIST Û BORN OF THE VIRGIN MARY; TRULY DIVINE AND TRULY HUMAN, YET WITHOUT SIN.(F) THE ATONING SACRIFICE OF CHRIST ON THE CROSS: DYING IN OUR PLACE, PAYING THE PRICE OF SIN AND DEFEATING EVIL, SO RECONCILING US WITH GOD.(G) THE BODILY RESURRECTION OF CHRIST, THE FIRST FRUITS OF OUR RESURRECTION; HIS ASCENSION TO THE FATHER, AND HIS REIGN AND MEDIATION AS THE ONLY SAVIOUR OF THE WORLD.(H) THE JUSTIFICATION OF SINNERS SOLELY BY THE GRACE OF GOD THROUGH FAITH IN CHRIST.(I) THE MINISTRY OF GOD THE HOLY SPIRIT, WHO LEADS US TO REPENTANCE, UNITES US WITH CHRIST THROUGH NEW BIRTH, EMPOWERS OUR DISCIPLESHIP AND ENABLES OUR WITNESS.(J) THE CHURCH, THE BODY OF CHRIST BOTH LOCAL AND UNIVERSAL, THE PRIESTHOOD OF ALL BELIEVERS Û GIVEN LIFE BY THE SPIRIT AND ENDOWED WITH THE SPIRITÆS GIFTS TO WORSHIP GOD AND PROCLAIM THE GOSPEL, PROMOTING JUSTICE AND LOVE.(K) THE PERSONAL AND VISIBLE RETURN OF JESUS CHRIST TO FULFIL THE PURPOSES OF GOD, WHO WILL RAISE ALL PEOPLE TO JUDGEMENT, BRING ETERNAL LIFE TO THE REDEEMED AND ETERNAL CONDEMNATION TO THE LOST, AND ESTABLISH A NEW HEAVEN AND NEW EARTH.(2) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE ÆSOCIALLY EXCLUDEDÆ MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS); CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY); REFUGEE OR ASYLUM STATUS.

Activities: LOCAL CHURCH INVOLVED IN THE COMMUNITY

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£134,192	£137,095	-	-
2024-03-31	£136,598	£136,281	-	-
2023-03-31	£125,757	£129,739	-	-
2022-03-31	£118,662	£120,068	-	-
2021-03-31	£132,892	£119,713	-	-

Trustees

Name	Role	Appointed
JEM ATHING RONGONG		2020-01-23
Roger Beattie		2024-12-06
Sefton Simpson		2021-12-03
Sherly Udeshi		2024-12-06
Simon Hughes		2024-12-06

BURNAGE FAMILY CHURCH

England & Wales - Charity number 1188245

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025
BURNAGE FAMILY CHURCH
(South Manchester Family Church)**

CHARITY REGISTRATION No 1188245

BURNAGE FAMILY CHURCH

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BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME South Manchester Family Church

CHARITY NUMBER 1188245, formerly 1021798

START OF FINANCIAL YEAR 1st April 2024

END OF FINANCIAL YEAR 31st March 2025

TRUSTEES AT 31ST MARCH 2025

J A Rongong (Chair)
M Hoek (Secretary) resigned 7 June 2024
Roger Beattie appointed 6 December 2024
Simon Hughes appointed 6 December 2024
Sherfy Udeshi appointed 6 December 2024
S Simpson
E M Tolno (resigned 14 May 2025)

The existing trustees appoint new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS Charitable Incorporated Organisation (CIO)

GOVERNING INSTRUMENT Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18th March 2018 was superseded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the same name on 23 January 2020

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

OBJECTS

- (1)** To advance the Christian faith for the benefit of the public in accordance with the doctrine set out in the trustees' report
- (2)** To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CORRESPONDENCE ADDRESS

Kingsburn Hall
814 Burnage Lane
Burnage
Manchester
M19 1RS

PRIMARY BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Karen Macintyre, Licenced Accountant,
MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURNAGE FAMILY CHURCH

I report to the trustees on my examination of the accounts of Burnage Family Church for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts 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 accounts do not accord with those records.

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.

Karen Macintyre

11 January 2026

Karen Macintyre, Licenced Accountant, MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025

This report is prepared by the Trustees of the Burnage Family Church CIO, charity number 1188245, for the financial year April 1st 2023 to March 31st 2025.

Charity Objectives

The charity was originally created by a Declaration of Trust dated 4th May 1993. In January 2020 the trustees resolved to merge the Trust with a new charitable incorporated organisation (CIO), with the same name. This charity, no. 1188245, was registered at the Charity Commission on 28 February 2020. The assets of the old charity were vested to the new CIO on 1 April 2020 and the unincorporated charity, no. 1021798, was subsequently removed from the Charity Commission register in March 2021.

Our purposes and activities

The purposes of the charity are:

- (1) To advance the Christian faith for the benefit of the public in accordance with the doctrine of: (a) The one true God who lives eternally in three persons – the Father, the Son and the Holy Spirit. (b) The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world. (c) The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God – fully trustworthy for faith and conduct. (d) The dignity of all people, made male and female in God’s image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement. (e) The incarnation of God’s eternal Son, the Lord Jesus Christ – born of the virgin Mary; truly divine and truly human, yet without sin. (f) The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God. (g) The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world. (h) The justification of sinners solely by the grace of God through faith in Christ. (i) The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness. (j) The church, the body of Christ both local and universal, the priesthood of all believers — given life by the Spirit and endowed with the Spirit’s gifts to worship God and proclaim the gospel, promoting justice and love. (k) The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
- (2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Our volunteers

The charity is very involved in the community and relies on voluntary help. Most volunteers are members of the Church. We wish to thank our friends for their loyal support and service.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 CONTD

Achievements and performance

We are thankful to God for another year of serving the community and making Jesus known in our locality and beyond. We continue to welcome new members and integrate them into our regular activities. Main Sunday morning meetings have continued as normal at Manchester High School for Girls, whilst continuing to broadcast online, to the benefit of those who may otherwise be excluded due to ill health.

Kingsburn Hall continues to be used for church activities through the week, such as prayer and Bible study meetings, youth activities, community lunches and Alpha courses. We have also continued to use the building to facilitate a series of events to assist newly arrived Hongkongers to integrate into British society and/or church life. Further, we continue to rent the building to other churches and offer the building to other groups. During the school holiday seasons, we also use the building for our own main meetings, since the school is unavailable. The church has continued services for the local elderly population in partnership with Age Friendly Burnage, a Manchester City Council initiative. The fortnightly Age Friendly Lunches at Kingsburn Hall, enable an opportunity to partially relieve loneliness for various people living in the local area.

The subsidised week-long youth conference, Newday, allowed us to provide the youth of the church a good grounding in the Christian Faith.

The church also continued to support Didsbury and Chorlton food bank, Burnage food bank, Early Essentials (supporting mothers with new born babies), Catalyst (a network of churches similar to SMFC that engages in church planting), Kampala Children's Centre (an orphanage in Uganda), the Millimou Project (building a school in Guinea), Street Pastors (caring for people engaged in the nighttime economy) and The Navigators (equipping people to teach the Christian faith). Finally, we were able to make various one-off grants to people particularly struggling financially.

We have purchased a new projector and camera for Sunday morning meetings.

Financial review

The principal funding sources of income to the charity continue to be tithes, offerings and donations together with associated Gift Aid. Its income for 2024-2025 was £134,192, a slight decrease from £136,598 in 2023-2024.

Unrestricted income from donations and legacies remains stable now that the volunteer base has settled down, although we continue to communicate the financial needs of the church where required. Ongoing hire of Kingsburn Hall to other churches, and an annual review of rents charged, has sustained our overall income. The leasing of the unused external land to a mobile mast operator continues to generate further income for the charity and will increase in line with inflation over the next few years. We will seek to communicate our financial needs to new attendees in order to increase income further.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 CONTD

Financial review cont'd

Our overall expenditure remained close to the 2023-2024 total expenditure at £137,095 in 2024-2025 compared with £136,281 in 2023-2024. This has resulted a small deficit of £2,903 from £317 surplus in 2023-2024.

The trustees continue to be mindful of the need to maintain a good control over the finances and maintain a rolling 12-month cash flow forecast to anticipate any problems. Given the projected income levels, the church is in a good financial position to continue its operations, and it is expected that we will be back into a surplus in the coming months. This will enable us to expand our operations as a result.

Future plans

We are in a strong position to consider the future activities of the church. Consideration will be given to new initiatives as they arise. In particular we have introduced a strategic plan in order to more effectively manage the yearly calendar of events. This will also help us to be aspirational and to seek God for how we might expand our operations.

There are no major renovations planned to Kingsburn Hall. Minor upgrades and renovations will continue to be made in order to improve the building's suitability for community use. In particular we are reviewing all areas of health and safety which may impact on future costs. We are also continuing to investigate the repair or replacement of the main entrance to the building.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the Church, look to use excess available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index.

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions.

The trustees receive monthly cashflow forecasts. These are scrutinised when received and at quarterly trustees' meetings in order to foresee problems and make contingencies in due time. They continually look twelve months ahead in order to plan as necessary. If the charity gets into financial difficulties, there is the option to move its Sunday activities to Kingsburn Hall or to restructure the staffing levels.

The trustees also examine other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**BURNAGE FAMILY CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025 CONTD**

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. The reserves are at an adequate level, enabling the charity to pay three months of salaries if required, and the charity will maintain a policy to ensure adequate reserves. We will investigate options to invest some of this money in a higher interest savings account.

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on: 11th January 2026

Signed on their behalf by trustee:

R. D. Bente .

**BURNAGE FAMILY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/2025 £	Total 2023/2024 £
INCOME					
Donations and legacies	2a	95,601	11,491	107,092	107,770
Charitable Activities	2b	17,271	-	17,271	19,280
Other	2c	9,829	-	9,829	9,548
TOTAL INCOMING RESOURCES		122,701	11,491	134,192	136,598
Less RESOURCES EXPENDED					
Charitable Activities	3a	126,438	9,832	136,270	135,456
Governance costs	3b	825	-	825	825
TOTAL EXPENDITURE		127,263	9,832	137,095	136,281
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(4,562)	1,659	(2,903)	317
Total Funds Brought Forward	8a&b	480,657	5,179	485,836	485,519
Transfer Between Funds		(82)	82	0	0
TOTAL FUNDS CARRIED FORWARD		476,013	6,920	482,933	485,836

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 18 form part of these financial statements.

**BURNAGE FAMILY CHURCH
BALANCE SHEET AS AT 31ST MARCH 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total 31 March 2025	Total 31 March 2024
		£	£	£	£
Fixed Assets					
Tangible Assets	5	449,392	-	449,392	448,281
Current Assets					
Debtors	6	6,152	95	6,247	7,319
Cash at Bank and In Hand		25,566	6,825	32,391	39,143
Total Current Assets		31,728	6,920	38,638	46,462
Creditors: due within one year	7	(5,096)	-	(5,096)	(8,907)
NET CURRENT ASSETS		26,622	6,920	33,541	37,555
TOTAL ASSETS less current liabilities		476,013	6,920	482,933	485,836
NET ASSETS		476,013	6,920	482,933	485,836
Funds of the Charity					
Unrestricted Funds	8a	476,013	-	476,013	480,657
Restricted Funds	8b	-	6,920	6,920	5,197
		476,013	6,920	482,933	485,836

Approved by the Trustees on: *11th January 2026*

Signed on their behalf by Trustee

R D Reuter

BURNAGE FAMILY CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1.ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Burnage Family Church meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cashflow statement

The Charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cashflow statement on the grounds that income does not exceed £500,000.

Preparation of the accounts on a going concern basis

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future.

The trustees have reviewed the activities of the charity for the next 12 to 18 months in the light of its cash reserves and are of the view that the charity is a going concern.

Recognition of incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025**

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Donations

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the relevant activity headings.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remains in control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed tangible assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% on a straight line basis.

No depreciation is charged to freehold property as the property is maintained to such a standard the estimated residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Pensions

Pension payments in respect of money purchase defined contribution pension schemes are charged to the SOFA in the period in which they relate.

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2024/2025	Total 2023/2024
	£	£	£	£
a) Donations and legacies				
Gifts, Tithes & Offerings	82,142	10,509	92,651	90,537
Gift Aid Tax Recovered	13,459	982	14,441	17,233
	95,601	11,491	107,092	107,770
b) Incoming Resources from Charitable Activities:				
Fundraising income	-	-	-	287
Kingsburn Hall	15,302	-	15,302	15,773
Newday income	1,969	-	1,969	3,220
	17,271	-	17,271	19,280
c) Other Incoming Resources				
Bank interest	513	-	513	477
Mobile Mast income	9,316	-	9,316	9,071
	9,829	-	9,829	9,548

In 2023/2024 total income for the year was £136,598 of which £124,676 was unrestricted and £11,922 was restricted income.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

3. RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023//2024
	£	£	£	£
a) Costs of Charitable Activities				
Advertising &. Publicity	22		22	29
Bank Charges	63		63	64
Community events	670		670	454
Catering Costs	67		67	22
Children & Youth Work	4,136		4,136	4,344
Cleaning Costs	211		211	316
Conferences Costs	875		875	991
Depreciation Expense	346		346	1699
Equipment Costs	412		412	656
Evangelism & Outreach	670		670	534
Fundraising costs	183		183	-
Gifts & Offerings	9,298	9,832	19,131	21,349
Insurance	2,144		2,144	2,017
I.T Costs	690		690	783
Legal & Professional fees	-		-	283
Licenses & Subscriptions	813		813	995
Pastoral Work	725		725	897
Printing & stationery	202		202	181
Repairs & maintenance	1,706		1,706	473
Salaries &. Wages	79,418		79,418	75,629
Pension costs	4,860		4,860	4,747
Sunday Costs	259		259	454
Sundry Expenses	422		422	569
Telephone & Internet	1,499		1,499	1,342
Travel & subsistence	1,413		1,413	2,570
Utility Costs	3,792		3,792	3,202
Venue Hire	10,950		10,950	10,300
Website Costs	592		592	556
	126,438	9,832	136,270	135,456

	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023//2024
	£	£	£	£
b) Governance costs				
Independent Examiner's fee	825	-	825	825

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

4. STAFF COSTS AND NUMBERS

	2024/2025	2023/2024
	£	£
Wages and Salaries	79,418	75,629
Social Security costs	-	-
Pension Contributions	4,860	4,747
	84,278	80,376

Employees who were engaged in each of the following activities:

	2024/2025	2023/2024
	No.	No.
Activities in furtherance of organisation's objects	6	6
Management and administration	1	1
	7	7

No employees received emoluments in excess of £60,000. (2023/2024: None) The charity uses a PAYE scheme to pay all employed members of staff. Marijke Hoek, a trustee until 7 June 2024, received remuneration of £1,434 to that date (£8,244, 2023/2024) for her work as pastor. None of the other trustees received remuneration during the year.

5. TANGIBLE FIXED ASSETS

		Land & Buildings	General Equipment	Motor Vehicle	Total
		£	£	£	£
Cost	1 April 2024	448,281	22,770	-	471,051
Additions		-	1,457	-	1,407
Disposal					
Cost at	31 March 2025	448,281	24,227	-	472,458
Depreciation	1 April 2024	-	(22,770)	-	(22,720)
Charge		-	(346)	-	(346)
Disposal					
Depreciation at	31 March 2025	-	(23,116)	-	(23,006)
Net Book Value	31 March 2025	448,281	1,111	-	449,392
Net Book Value	31 March 2024	448,281	-	-	448,281

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2025: None 31st March 2024: None

BURNAGE FAMILY CHURCH

England & Wales - Charity number 1188245

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024
BURNAGE FAMILY CHURCH
(South Manchester Family Church)**

CHARITY REGISTRATION No 1188245

BURNAGE FAMILY CHURCH

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BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME	South Manchester Family Church
CHARITY NUMBER	1188245, formerly 1021798
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	M. Hoek (Secretary) resigned 7 June 2024 J A Rongong (Chair) E M Tolno J B Williams (Treasurer) resigned 9 June 2023 S Simpson

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Charitable Incorporated Organisation (CIO)
GOVERNING INSTRUMENT	Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18 th March 2018 was superseded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the same name on 23 January 2020

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

OBJECTS

(1) To advance the Christian faith for the benefit of the public in accordance with the doctrine set out in the trustees' report

(2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CORRESPONDENCE ADDRESS

Kingsburn Hall
814 Burnage Lane
Burnage
Manchester
M19 1RS

PRIMARY BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Karen Macintyre, Licenced Accountant,
MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURNAGE FAMILY CHURCH

I report to the trustees on my examination of the accounts of Burnage Family Church for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts 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 accounts do not accord with those records.

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.

Karen Macintyre

8/12/2024

Karen Macintyre, Licenced Accountant, MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

This report is prepared by the Trustees of the Burnage Family Church CIO, charity number 1188245, for the financial year April 1st 2023 to March 31st 2024.

Charity Objectives

The charity was originally created by a Declaration of Trust dated 4th May 1993. In January 2020 the trustees resolved to merge the Trust with a new charitable incorporated organisation (CIO), with the same name. This charity, no. 1188245, was registered at the Charity Commission on 28 February 2020. The assets of the old charity were vested to the new CIO on 1 April 2020 and the unincorporated charity, no. 1021798, was subsequently removed from the Charity Commission register in March 2021.

Our purposes and activities

The purposes of the charity are:

- (1) To advance the Christian faith for the benefit of the public in accordance with the doctrine of: (a) The one true God who lives eternally in three persons – the Father, the Son and the Holy Spirit. (b) The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world. (c) The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God – fully trustworthy for faith and conduct. (d) The dignity of all people, made male and female in God’s image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement. (e) The incarnation of God’s eternal Son, the Lord Jesus Christ – born of the virgin Mary; truly divine and truly human, yet without sin. (f) The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God. (g) The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world. (h) The justification of sinners solely by the grace of God through faith in Christ. (i) The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness. (j) The church, the body of Christ both local and universal, the priesthood of all believers – given life by the Spirit and endowed with the Spirit’s gifts to worship God and proclaim the gospel, promoting justice and love. (k) The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
- (2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Our volunteers

The charity is very involved in the community and relies on voluntary help. Most volunteers are members of the Church. We wish to thank our friends for their loyal support and service.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Achievements and performance

We are thankful to God for another year of serving the community and making Jesus known in our locality and beyond. We continue to welcome new members and integrate them into our regular activities. Main Sunday morning meetings have continued as normal at Manchester High School for Girls, whilst continuing to broadcast online, to the benefit of those who may otherwise be excluded due to ill health.

Kingsburn Hall continues to be used for church activities through the week, such as prayer and Bible study meetings, youth activities, community lunches and Alpha courses. We have also continued to use the building to facilitate a series of events to assist newly arrived Hongkongers to integrate into British society and/or church life. Further, we continue to rent the building to other churches and offer the building to other groups. During the school holiday seasons we also use the building for our own main meetings, since the school is unavailable. The church has continued services for the local elderly population in partnership with Age Friendly Burnage, a Manchester City Council initiative. The fortnightly Age Friendly Lunches at Kingsburn Hall, enable an opportunity to partially relieve loneliness for various people living in the local area.

The subsidised week-long youth conference, Newday, allowed us to provide the youth of the church a good grounding in the Christian Faith.

The church also continued to support Didsbury and Chorlton food bank, Burnage food bank, Early Essentials (supporting mothers with new born babies), Catalyst (a network of churches similar to SMFC that engages in church planting), Kampala Children's Centre (an orphanage in Uganda), the Millimou Project (building a school in Guinea), Street Pastors (caring for people engaged in the nighttime economy) and The Navigators (equipping people to teach the Christian faith). Finally, we were able to make various one-off grants to people particularly struggling financially.

We have installed a CCTV system to protect Kingsburn Hall and upgraded office IT equipment.

Financial review

The principal funding sources of income to the charity continue to be tithes, offerings and donations together with associated Gift Aid. Its income for 2023-2024 was £136,598, an increase from £125,757 in 2022-2023.

Unrestricted income from donations and legacies remains stable now that the volunteer base has settled down, although we continue to communicate the financial needs of the church where required. Increasing the hire of Kingsburn Hall to other churches, and an annual review of rents charged, has boosted our overall income. The leasing of the unused external land to a mobile mast operator continues to generate further income for the charity and will increase in line with inflation over the next few years.

Our overall expenditure increased from £129,739 in 2022-2023 to £136,281 in 2023-2024, primarily due to the Newday youth conference and the spending of our restricted funds as allocated. However, coming out of the difficult Covid-19 and high-inflation years, we have been able to move from being in a place of deficit to breaking even through the year.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Financial review cont'd

The trustees continue to be mindful of the need to maintain a good control over the finances and maintain a rolling 12-month cash flow forecast to anticipate any problems.

Given the projected income levels, the church is in a good financial position to continue its operations, and it is expected that we will be back into a surplus in the coming months. This will enable us to expand our operations as a result.

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. The reserves are at an adequate level, enabling the charity to pay three months of salaries if required, and the charity will maintain a policy to ensure adequate reserves.

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on:

08/12/24

Signed on their behalf by trustee:



BURNAGE FAMILY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023/2024 £	Total 2022/232 £
INCOME					
Donations and legacies	2a	95,848	11,922	107,770	109,596
Charitable Activities	2b	19,280	0	19,280	7,685
Other	2c	9,548	0	9,548	8,476
TOTAL INCOMING RESOURCES		124,676	11,922	136,598	125,757
RESOURCES EXPENDED					
Charitable Activities	3	124,281	12,000	136,281	129,739
TOTAL EXPENDITURE		124,281	12,000	136,281	129,739
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		395	(78)	317	(3,982)
Total Funds Brought Forward	8a&b	480,862	4,657	485,519	489,501
Transfer Between Funds		(600)	600	0	0
TOTAL FUNDS CARRIED FORWARD		480,657	5,179	485,836	485,519

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.


The notes on pages 13 to 19 form part of these financial statements.

BURNAGE FAMILY CHURCH

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31 March 2024 £	Total 31 March 2023 £
Fixed Assets					
Tangible Assets	5	448,281	0	448,281	449,980
Current Assets					
Debtors	6	6,872	447	7,319	4,857
Cash at Bank and In Hand		34,411	4,732	39,143	35,165
Total Current Assets		41,283	5,179	46,462	40,022
Creditors: due within one year	7	(8,907)	0	(8,907)	(4,483)
NET CURRENT ASSETS		32,376	5,179	37,555	35,539
TOTAL ASSETS less current liabilities		480,657	5,179	485,836	485,519
NET ASSETS		480,657	5,179	485,836	485,519
Funds of the Charity					
Unrestricted Funds	8a	480,657	0	480,657	480,862
Restricted Funds	8b	0	5,179	5,179	4,657
		480,657	5,179	485,836	485,519

Approved by the Trustees on the
Signed on their behalf by Trustee

08/11/24


BURNAGE FAMILY CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1.ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Burnage Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cashflow statement

The Charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cashflow statement on the grounds that income does not exceed £500,000.

Preparation of the accounts on a going concern basis

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future.

The trustees have reviewed the activities of the charity for the next 12 to 18 months in the light of its cash reserves and are of the view that the charity is a going concern.

Recognition of incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024**

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Donations

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the relevant activity headings.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remains in control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed tangible assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% on a straight line basis.

No depreciation is charged to freehold property as the property is maintained to such a standard the estimated residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Pensions

Pension payments in respect of money purchase defined contribution pension schemes are charged to the SOFA in the period in which they relate.

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2023/2024	Total 2022/2023
	£	£	£	£
a) Donations and legacies				
Gifts, Tithes & Offerings	79,062	11,475	90,537	88,036
Gift Aid Tax Recovered	16,786	447	17,233	19,369
Grants received	0	0	0	2,191
	95,848	11,922	107,770	109,596
b) Incoming Resources from Charitable Activities:				
Fundraising income	287	0	287	0
Kingsburn Hall	15,773	0	15,773	7,210
Newday income	3,220	0	3,220	475
	19,280	0	19,280	7,685
c) Other Incoming Resources				
Sundry Income	477	0	477	143
Grant income	0	0	0	0
Mobile Mast	9,071	0	9,071	8,333
	9,548	0	9,548	8,476

In 2022/2023 total income for the year was £125,757 of which £114,972 was unrestricted and £10,785 was restricted income.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

3. RESOURCES EXPENDED

	Note	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022//2023
		£	£	£	£
a) Costs of Charitable Activities					
Advertising &. Publicity		29		29	22
Bank Charges		64		64	74
Community events		454		454	1,009
Catering Costs		22		22	19
Children's & Youth Work		4,344		4,344	214
Cleaning Costs		316		316	278
Conferences Costs		991		991	3,973
Depreciation Expense		1,699		1,699	1,500
Equipment Costs		656		656	0
Evangelism & Outreach		534		534	598
Gifts & Offerings		9,349	12,000	21,349	14,942
Independent Examiners Fee		825		825	825
Insurance		2,017		2,017	1,753
I.T Costs		783		783	339
Legal & Professional Fees		283		283	592
Licenses & Subs		995		995	0
Pastoral Work		897		897	1,056
Printing & stationery		181		181	460
Repairs & maintenance		473		473	241
Salaries &. Wages		75,629		75,629	77,840
Pension costs		4,747		4,747	4,427
Sunday Costs		454		454	394
Sundry Expenses		569		569	42
Telephone & Internet		1,342		1,342	1,147
Travel & subsistence		2,570		2,570	1,909
Utility Costs		3,202		3,202	4,539
Venue Hire		10,300		10,300	10,450
Website Costs		556		556	1,096
		124,281	12,000	136,281	129,739

Note: The Children & Youth Work expenditure has risen due to the inclusion of Newday youth conference costs. This was previously shown in conference costs.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

4. STAFF COSTS AND NUMBERS

	2023/2024	2022/2023
	£	£
Wages and Salaries	75,629	77,840
Social Security costs	0	0
Pension Contributions	4,747	4,427
	80,376	82,267

Employees who were engaged in each of the following activities:

	2023/2024	2022/2023
	No.	No.
Activities in furtherance of organisation's objects	6	6
Management and administration	1	1
	7	7

No employees received emoluments in excess of £60,000. (2022/2023: None) The charity employs a PAYE scheme to pay all employed members of staff. Marijke Hoek, a trustee, received remuneration of £8,244 in 2023/2024 (£8,622, 2022/2023) for her work as pastor. None of the other trustees received remuneration during the year.

5. TANGIBLE FIXED ASSETS

		Land & Buildings	General Equipment	Motor Vehicle	Total
		£	£	£	£
Cost	1 April 2023	448,281	22,770	0	471,051
Additions					
Disposal					
Cost at	31 March 2024	448,281	22,770	0	471,051
Depreciation	1 April 2023	0	21,071	0	21,071
Charge		0	1,699	0	1,699
Disposal					
Depreciation at	31 March 2024	0	22,770	0	22,770
Net Book Value	31 March 2024	448,281	0	0	448,281
Net Book Value	31 March 2023	448,281	1,699	0	449,980

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2024: None 31st March 2023: None

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024**

6. DEBTORS

	31 March 2024	31 March 2023
	£	£
Debtors	<u>7,319</u>	<u>4,857</u>

7. CREDITORS: DUE WITHIN ONE YEAR

	31 March 2024	31 March 2023
	£	£
Accruals	<u>8,907</u>	<u>4,483</u>

8. ANALYSIS OF MOVEMENTS IN FUNDS

a) Unrestricted Funds	Balance 1 April 2023	Income	Expenditure	Transfers	Funds 31 March 2024
	£	£	£	£	£
General	480,862	124,676	(124,281)	(600)	480,657
Unrestricted funds 2023-2024	480,862	124,676	(124,281)	(600)	480,657
	Balance 1 April 2022	Income	Expenditure	Transfers	Funds 31 March 2023
	£	£	£	£	£
Unrestricted funds 2022-2023	489,427	114,972	(122,937)	(600)	480,862
b) Restricted Funds	Balance 1 April 2023	Income	Expenditure	Transfers	Funds 31 March 2024
	£	£	£	£	£
Special offerings	(165)	5,236	(2,034)		3,037
Spoons	1,600	0	(744)		856
Millimou	0	5,586	(6,186)	600	0
Community Chest	3,222	1,100	(3,036)		1,286
Restricted funds 2023-2024	4,657	11,922	(12,000)	600	5,179
	Balance 1 Apr 2022	Income	Expenditure	Transfers	Funds 31 Mar 2023
	£	£	£	£	£
Restricted funds 2022-2023	74	10,785	(6,802)	600	4,657

BURNAGE FAMILY CHURCH

England & Wales - Charity number 1188245

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023
BURNAGE FAMILY CHURCH
(South Manchester Family Church)**

CHARITY REGISTRATION No 1188245

BURNAGE FAMILY CHURCH

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BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME	South Manchester Family Church
CHARITY NUMBER	1188245, formerly 1021798
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	M. Hoek (Secretary) J A Rongong (Chair) E M Tolno J B Williams (Treasurer) resigned 9 June 2023 S Simpson

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Charitable Incorporated Organisation (CIO)
GOVERNING INSTRUMENT	Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18 th March 2018 was superceded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the same name on 23 January 2020

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

OBJECTS

(1) To advance the Christian faith for the benefit of the public in accordance with the doctrine set out in the trustees report

(2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CORRESPONDENCE ADDRESS

Kingsburn Hall
814 Burnage Lane
Burnage
Manchester
M19 1RS

PRIMARY BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Karen Macintyre, Licenced Accountant,
MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURNAGE FAMILY CHURCH

I report to the trustees on my examination of the accounts of Burnage Family Church for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts 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 accounts do not accord with those records.

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.

Karen S Macintyre

14 December 2023

Karen Macintyre, Licenced Accountant, MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

This report is prepared by the Trustees of the Burnage Family Church CIO, charity number 1188245, for the financial year April 1st 2022 to March 31st 2023.

Charity Objectives

The charity was originally created by a Declaration of Trust dated 4th May 1993. In January 2020 the trustees resolved to merge the Trust with a new charitable incorporated organisation (CIO), with the same name. This charity, no. 1188245, was registered at the Charity Commission on 28 February 2020. The assets of the old charity were vested to the new CIO on 1 April 2020 and the unincorporated charity, no. 1021798, was subsequently removed from the Charity Commission register in March 2021.

Our purposes and activities

The purposes of the charity are:

- (1) To advance the Christian faith for the benefit of the public in accordance with the doctrine of: (a) The one true God who lives eternally in three persons – the Father, the Son and the Holy Spirit. (b) The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world. (c) The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God – fully trustworthy for faith and conduct. (d) The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement. (e) The incarnation of God's eternal Son, the Lord Jesus Christ – born of the virgin Mary; truly divine and truly human, yet without sin. (f) The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God. (g) The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world. (h) The justification of sinners solely by the grace of God through faith in Christ. (i) The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness. (j) The church, the body of Christ both local and universal, the priesthood of all believers – given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love. (k) The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
- (2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Our volunteers

The charity is very involved in the community and relies on voluntary help. Most volunteers are members of the Church. We wish to thank our friends for their loyal support and service.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Achievements and performance

We are thankful to God that this was the first year where the church's activities returned to relative normality after the turmoil caused by the Covid-19 pandemic. The large transition in the volunteer base of the church has settled down with new members continuing to be integrated into the regular activities. Although we continue to welcome new members. In-person meetings resumed as normal, whilst continuing to broadcast Sunday morning services from Manchester High School for Girls, to the benefit of those who may otherwise be excluded due to ill health.

We have been able to resume the full use of Kingsburn Hall for church activities through the week, such as prayer and Bible study meetings, youth activities, community lunches and Alpha courses. We were also able to use the building to facilitate a series of events to assist newly arrived Hongkongers to integrate into British society and/or church life. Further, we have resumed renting of the building to other churches. Benefitting from a low fixed-rate gas contract, we were also able to open up the building as a 'warm space' during the energy price spike of winter 2022.

The church has continued services for the local elderly population in partnership with Age Friendly Burnage, a Manchester City Council initiative. The fortnightly Age Friendly Lunches resumed at Kingsburn Hall, enabling an opportunity to partially relieve loneliness for various people living in the local area.

The subsidised week-long youth conference, Newday, resumed. This allowed us to provide the youth of the church a good grounding in the Christian Faith.

The church also continued to support Didsbury and Chorlton food bank, Burnage food bank, Early Essentials (supporting mothers with new born babies), The Message Community Grocery (helping the community access low cost weekly shops and reduce food waste), Catalyst (a network of churches similar to SMFC that engages in church planting), Kampala Children's Centre (an orphanage in Uganda), the Millimou Project (providing Bibles to a church in Guinea) and Agapa (a church in Lviv, Ukraine providing humanitarian relief). Finally, we were able to make small one-off grants to people particularly struggling financially.

We installed a camera security system in the building. We also purchased various one-off IT and sound equipment.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Financial review

The principal funding sources of income to the Charity continue to be tithes, offerings and donations together with associated tax relief. Unrestricted income from donations and legacies remain stable now that the volunteer base has settled down. It is expected that income will continue to be stable or perhaps increase slightly in the next year as current volunteers become more confident about their own financial standing and new members continue to join the church. Resumption of the Kingsburn Hall hire to other churches has boosted our overall income. Leasing unused external land to a mobile mast operator continues to generate further income for the Charity and is expected to increase in line with inflation over the next few years.

However, our overall expenditure increased, primarily due to the Newday youth conference, a significant inflationary increase in staff salaries and wages, and the resumption of rent for hiring Manchester High School for Girls. A reduced number of large one-off projects meant that our overall gifts and offerings were smaller, largely offsetting the increase in other expenses. However, there still remained a small deficit of £3,982.

The reserves are at an adequate level, enabling the charity to pay three months of salaries if required, and the charity will maintain a policy to ensure adequate reserves.

The trustees continue to be mindful of the need to maintain a good control over the finances and maintain a rolling 12-month cash flow forecast to anticipate any problems.

Given the projected income levels, the church is in a good financial position to continue its operations and it is expected that we will be back into a surplus in the coming months, enabling us to expand our operations as a result.

Future plans

Now that the Covid-19 pandemic has come to an end and activities have predominantly returned to normal we are in a stronger position to consider the future activities of the church. Consideration will be given to new initiatives as they arise. In particular we will introduce a strategic plan in order to more effectively manage the yearly calendar of events. This will also help us to be aspirational and to seek God for how we might expand our operations.

There are no major renovations planned to Kingsburn Hall. Minor upgrades and renovations will continue to be made in order to improve the building's suitability for community use. In particular we will investigate the repair or replacement of the main entrance to the building.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the Church look to use excess available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. As interest rates have risen in the year we have now moved a large part of our reserves into a CAF Gold savings account.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Financial review cont'd

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. The trustees receive regular financial reports that are scrutinised when received and at quarterly trustees' meetings. They continually look twelve months ahead in order to plan as necessary. If the charity gets into financial difficulties, there is the option to move its Sunday activities to Kingsburn Hall or to restructure the staffing levels further. The trustees receive monthly cashflow forecasts in order to foresee problems and make contingencies in due time.

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

Public benefit

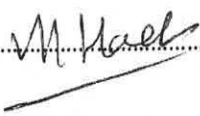
The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the..... 14/12/23

Signed on their behalf by Trustee..... 

BURNAGE FAMILY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

INCOME	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/2023 £	Total 2021/2022 £
Donations and legacies	2a	98,881	10,785	109,596	108,864
Charitable Activities	2b	7,685		7,685	920
Other	2c	8,476		8,476	8,878
TOTAL INCOMING RESOURCES		114,972	10,785	125,757	118,662
RESOURCES EXPENDED					
Charitable Activities	3	122,937	6,802	129,739	120,068
TOTAL EXPENDITURE		122,937	6,802	129,739	120,068
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(7,965)	3,983	(3,982)	(1,406)
Total Funds Brought Forward	7a&b	489,427	74	489,501	490,907
Transfer Between Funds		(600)	600		
TOTAL FUNDS CARRIED FORWARD		480,862	4,657	485,519	489,501

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 19 form part of these financial statements.

BURNAGE FAMILY CHURCH

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31 March 2023 £	Total 31 March 2022 £
Fixed Assets					
Tangible Assets	5	449,980	-	449,980	450,166
Current Assets					
Debtors		4,857	-	4,857	4,491
Cash at Bank and In Hand		30,508	4,657	35,165	39,343
Total Current Assets		35,365	4,657	40,022	43,834
Creditors: due within one year	6	(4,483)	-	(4,483)	(4,499)
NET CURRENT ASSETS		30,882	4,657	35,539	39,335
TOTAL ASSETS less current liabilities		480,862	4,657	485,519	489,501
NET ASSETS		480,862	4,657	485,519	489,501
Funds of the Charity					
Unrestricted Funds	7a	480,862	-	480,862	489,427
Restricted Funds	7b	-	4,657	4,657	74
		480,862	4,657	485,519	489,501

Approved by the Trustees on the
Signed on their behalf by Trustee

14/12/23

M. H. H. H.

BURNAGE FAMILY CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1.ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Burnage Family Church meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cashflow statement

The Charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cashflow statement on the grounds that income does not exceed £500,000.

Preparation of the accounts on a going concern basis

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future.

The trustees have reviewed the activities of the charity for the next 12 to 18 months in the light of its cash reserves and are of the view that the charity is a going concern.

Recognition of incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Donations

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the relevant activity headings.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remains in control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed tangible assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% on a straight line basis.

No depreciation is charged to freehold property as the property is maintained to such a standard the estimated residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Pensions

Pension payments in respect of money purchase defined contribution pension schemes are charged to the SOFA in the period in which they relate.

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2022/2023	Total 2021/2022
	£	£	£	£
a) Donations and legacies				
Gifts, Tithes & Offerings	80,487	7,549	88,036	87,680
Gift Aid Tax Recovered	18,208	1,161	19,369	20,159
Grants received	116	2,075	2,191	1,025
	98,881	10,785	109,596	108,864
b) Incoming Resources from Charitable Activities:				
Fundraising income	-	-	-	-
Kingsburn Hall	7,210	-	7,210	820
Newday income	475	-	475	100
	7,685	-	7,685	920
c) Other Incoming Resources				
Sundry Income	143	-	143	-
Grant income	-	-	-	-
Mobile Mast	8,333	-	8,333	8,878
	8,476	-	8,476	8,878

In 2021/22 total income for the year was £118,662 of which £112,439 was unrestricted and £6,223 was restricted income.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

3. RESOURCES EXPENDED

Note	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022/23	2021//2022
	£	£	£	£
a) Costs of Charitable Activities				
Advertising &. Publicity	22		22	22
Bank Charges	74		74	99
Community events	568	441	1,009	1,447
Catering Costs	19		19	-
Children's & Youth Work	214		214	243
Cleaning Costs	278		278	95
Conferences Costs	3,973		3,973	886
Depreciation Expense	1,500		1,500	575
Equipment Costs	-		-	596
Evangelism & Outreach	478	120	598	422
Gifts & Offerings	8,701	6,241	14,942	25,772
Independent Examiners Fee	825		825	800
Insurance	1,753	-	1,753	1,567
I.T Costs	339		339	411
Legal & Professional Fees	592		592	101
Licenses & Subs	-		-	370
Pastoral Work	1,056		1,056	564
Printing & stationery	460		460	73
Repairs & maintenance	241		241	550
Salaries &. Wages	77,840		77,840	66,738
Pension costs	4,427		4,427	3,880
Sunday Costs	394		394	363
Sundry Expenses	42		42	12
Telephone & Internet	1,147		1,147	1,365
Travel & subsistence	1,909		1,909	2,133
Utility Costs	4,539		4,539	2,713
Venue Hire	10,450		10,450	7,425
Website Costs	1,096		1,096	846
	122,937	6,802	129,739	120,068

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. STAFF COSTS AND NUMBERS

	2022/2023	2021/2022
	£	£
Wages and Salaries	68,818	59,546
Social Security costs	9,022	7,192
Pension Contributions	4,427	3,880
	82,267	70,618

Employees who were engaged in each of the following activities:

	2022/2023	2021/2022
	Total	Total
Activities in furtherance of organisation's objects	6	6
Management and administration	1	1
	7	7

No employees received emoluments in excess of £60,000. (2021/2022: None) The charity employs a PAYE scheme to pay all employed members of staff. Marijke Hoek, a trustee, received remuneration of £8,662 in 2022/2023 (£7,677 2021/2022) for her work as pastor. None of the other trustees received remuneration during the year.

5. TANGIBLE FIXED ASSETS

		Land & Buildings	General Equipment	Motor Vehicle	Total
		£	£	£	£
Cost	1 April 2022	448,281	21,456	0	469,737
Additions			1,314		1,314
Disposal					
Cost at	31 March 2023	448,281	22,770	0	471,051
Depreciation	1 April 2022	0	19,571	0	19,571
Charge		0	1,500		1,500
Disposal					
Depreciation at	31 March 2023	0	21,071	0	21,071
Net Book Value	31 March 2023	448,281	1,699	0	449,980
Net Book Value	31 March 2022	448,281	1,885	0	450,166

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2023: None 31st March 2022: None

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

6. CREDITORS: DUE WITHIN ONE YEAR

	31 March 2023	31 March 2022
	£	£
Accruals	4,483	4,499
	<u>4,483</u>	<u>4,499</u>

7. ANALYSIS OF MOVEMENTS IN FUNDS

a) Unrestricted Funds	Balance 1 April 2022	Income	Expenditure	Transfers	Funds 31 March 2023
	£	£	£	£	£
General	489,427	114,972	(122,937)	(600)	480,862
Unrestricted funds 2022- 2023	<u>489,427</u>	<u>114,972</u>	<u>(122,937)</u>	<u>(600)</u>	<u>480,862</u>
	Balance 1 April 2021	Income	Expenditure	Transfers	Funds 31 March 2022
	£	£	£	£	£
Unrestricted funds 2021- 2022	<u>483,362</u>	<u>112,439</u>	<u>(105,271)</u>	<u>(1,103)</u>	<u>489,427</u>
	Balance 1 April 2022	Income	Expenditure	Transfers	Funds 31 March 2023
	£	£	£	£	£
Special offerings	(252)	5,278	(5,191)		(165)
Spoons	126	2,075	(601)		1,600
Millimou	50		(650)	600	-
Miscellaneous	150	3,432	(360)		3,222
Restricted funds 2022- 2023	<u>74</u>	<u>10,785</u>	<u>(6,802)</u>	<u>600</u>	<u>4,657</u>
	Balance 1 Apr 2021	Income	Expenditure	Transfers	Funds 31 Mar 2022
	£	£	£	£	£
Restricted funds 2021- 2022	<u>7,545</u>	<u>6,223</u>	<u>(14,797)</u>	<u>1,103</u>	<u>74</u>

BURNAGE FAMILY CHURCH

England & Wales - Charity number 1188245

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022
BURNAGE FAMILY CHURCH
(South Manchester Family Church)**

CHARITY REGISTRATION No 1188245

BURNAGE FAMILY CHURCH

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BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME	South Manchester Family Church
CHARITY NUMBER	1188245, formerly 1021798
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	M. Hoek (Secretary) J Rongong (Chair) E Tolno J B Williams (Treasurer) S Simpson S Hare resigned on 24 August 2021

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Charitable Incorporated Organisation (CIO)
GOVERNING INSTRUMENT	Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18 th March 2018 was superceded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the same name on 23 January 2020

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

OBJECTS

(1) To advance the Christian faith for the benefit of the public in accordance with the doctrine set out in the trustees report

(2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CORRESPONDENCE ADDRESS

Kingsburn Hall
814 Burnage Lane
Burnage
Manchester
M19 1RS

PRIMARY BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Karen Macintyre, Licenced Accountant,
MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURNAGE FAMILY CHURCH

I report to the trustees on my examination of the accounts of Burnage Family Church for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts 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 accounts do not accord with those records.

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.

Karen S Macintyre

10.11.2022

Karen Macintyre, Licenced Accountant, MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

This report is prepared by the Trustees of the Burnage Family Church CIO, charity number 1188245, for the financial year April 1st 2021 to March 31st 2022.

Charity Objectives

The charity was originally created by a Declaration of Trust dated 4th May 1993. In January 2020 the trustees resolved to merge the Trust with a new charitable incorporated organisation (CIO), with the same name. This charity, no. 1188245, was registered at the Charity Commission on 28 February 2020. The assets of the old charity were vested to the new CIO on 1 April 2020 and the unincorporated charity, no. 1021798, was subsequently removed from the Charity Commission register in March 2021.

Our purposes and activities

The purposes of the charity are:

- (1) To advance the Christian faith for the benefit of the public in accordance with the doctrine of: (a) The one true God who lives eternally in three persons – the Father, the Son and the Holy Spirit. (b) The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world. (c) The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God – fully trustworthy for faith and conduct. (d) The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement. (e) The incarnation of God's eternal Son, the Lord Jesus Christ – born of the virgin Mary; truly divine and truly human, yet without sin. (f) The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God. (g) The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world. (h) The justification of sinners solely by the grace of God through faith in Christ. (i) The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness. (j) The church, the body of Christ both local and universal, the priesthood of all believers – given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love. (k) The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
- (2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Our volunteers

The charity is very involved in the community and relies on voluntary help. Most volunteers are members of the Church. We wish to thank our friends for their loyal support and service.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Achievements and performance

This continued to be a turbulent year for the church. As a result of Covid-19, many of the church's activities remained closed down, online or significantly curtailed. The transition in the volunteer base of the church also continued as people reassessed their priorities, with some volunteers moving on and others joining the church. However, as the year proceeded, we were able to meet in person more regularly. Initially this was through events at the church's building, Kingsburn Hall. From September 2021 we were able to return to Manchester High School for Girls. In both cases we have been able to broadcast events live via the internet.

Unrestricted income from donations and legacies rose slightly compared to last year as a result of new volunteers who have recently joined the church now beginning to give regularly. We have also been able to resume cash donations at meetings, although this has not yet returned to pre-Covid levels. Covid-19 continued to severely suppress Kingsburn Hall hire income. We continued to draw down restricted funds that resulted in the church incurring a small deficit of £1,996 in this financial year compared to a surplus in 2020-21 of £13,179.

Kingsburn Hall has been increasingly used for smaller prayer and Bible study meetings through the week, although this continued to be limited. Online youth activities transitioned to in person events. However, various Bible studies, prayer meetings and the Alpha Course remained online.

The charity has continued services for the local elderly population in partnership with Age Friendly Burnage, a Manchester City Council initiative. This has been through the provision of cakes and sandwiches directly to individuals' homes and provided an opportunity to partially relieve loneliness for various people adversely affected by the pandemic.

During this turbulent time the staff and wider leadership team were released to provide practical, emotional and spiritual assistance to individuals and groups where needs were known.

The church also continued to support Didsbury and Chorlton food bank, Burnage food bank, Early Essentials (supporting mothers with new born babies), Highway Hope (transforms, empowers and supports local residents within Levenshulme, Longsight and Gorton), Care4Calais (working with refugees), The Message Community Grocery (helping the community access low cost weekly shops and reduce food waste), Cornerstone Day Centre (support to prevent people becoming homeless), Catalyst (a network of churches similar to SMFC that engages in church planting and provided extra overseas grants during the Covid-19 pandemic), the Millimou Project in Guinea and Pinamang Foundation Library Project in Ghana.

Financial review

As life slowly returns to normal, the trustees are still mindful of the need to maintain a good control over the finances and maintain a rolling 12-month cash flow forecast to anticipate any problems. The reserves are now at an adequate level, enabling the charity to pay three months of salaries if required, and the charity will maintain a policy to ensure adequate reserves.

The principal funding sources of income to the Charity continue to be tithes, offerings and donations together with associated tax relief. It is expected that income will begin to recover in the next year as current volunteers become more confident about their own financial position and the new volunteers start giving for the first time.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Financial review cont'd

Leasing unused external land to a mobile mast operator continues to generate further income for the Charity and is expected to increase in line with inflation over the next few years. Over the coming year the charity will look to restore income levels from rentals of the building to other organisations.

Given these projected income levels, the church is in a good financial position to continue its operations and it is expected that we will be back into a surplus in the coming months.

Future plans

It is expected that most of the pre-Covid-19 activities of the charity will return, as well as consideration given to new initiatives as they arise. These will be considered on a case-by-case basis in light of the government guidelines at the time. Other than seeking to return to a pre-Covid-19 norm, no major changes to the church's operations will be considered until the future becomes more certain.

We are proceeding to install a camera security system at Kingsburn Hall. But there are no major renovations planned. Minor upgrades and renovations will continue to be made in order to improve the building's suitability for community use.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the Church look to use excess available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. However, in the current economic environment, this has been difficult to achieve. It is expected to change in the foreseeable future as interest rates begin to rise.

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The trustees receive regular financial reports that are scrutinised when received and at quarterly trustees' meetings. They continually look twelve months ahead in order to plan as necessary. If the charity gets into financial difficulties, there is the option to move its Sunday activities to Kingsburn Hall or to restructure the staffing levels further. Given the uncertainty caused by the Covid-19 pandemic the trustees now receive monthly cashflow forecasts in order to foresee problems and make contingencies in due time.

**BURNAGE FAMILY CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the.....10/11/22.....

Signed on their behalf by Trustee.....M Heale.....

BURNAGE FAMILY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021/2022 £	Total 2020/2021 £
INCOME					
Donations and legacies	2a	102,641	6,223	108,864	106,148
Charitable Activities	2b	920	-	920	1,455
Other	2c	8,878	-	8,878	25,289
TOTAL INCOMING RESOURCES		112,439	6,223	118,662	132,892
RESOURCES EXPENDED					
Charitable Activities	3	105,271	14,797	120,068	119,713
TOTAL EXPENDITURE		105,271	14,797	120,068	119,713
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		7,168	(8,574)	(1,406)	13,179
Total Funds Brought Forward	7a&b	483,362	7,545	490,907	477,728
Transfer Between Funds		(1,103)	1,103	-	-
TOTAL FUNDS CARRIED FORWARD		489,427	74	489,501	490,907

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 19 form part of these financial statements.

BURNAGE FAMILY CHURCH

BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31 March 2022 £	Total 31 March 2021 £
Fixed Assets					
Tangible Assets	5	450,166	-	450,166	450,741
Current Assets					
Debtors		4,491	-	4,491	4,445
Cash at Bank and In Hand		39,269	74	39,343	37,190
Total Current Assets		43,760	74	43,834	41,635
Creditors: due within one year	6	(4,499)	-	(4,499)	(1,468)
NET CURRENT ASSETS		39,261	74	39,335	40,166
TOTAL ASSETS less current liabilities		489,427	74	489,501	490,907
NET ASSETS		489,427	74	488,501	490,907
Funds of the Charity					
Unrestricted Funds	7a	489,427	-	489,427	483,362
Restricted Funds	7b	-	74	74	7,545
		489,427	74	489,501	490,907

Approved by the Trustees on the

10/11/22

Signed on their behalf by Trustee



BURNAGE FAMILY CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1.ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Burnage Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cashflow statement

The Charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cashflow statement on the grounds that income does not exceed £500,000.

Preparation of the accounts on a going concern basis

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. However at this time the full impact of the Corona virus pandemic, on the UK and global economy, is uncertain and the longer term effect on the charity is unknown.

The trustees have reviewed the activities of the charity for the next 12 to 18 months in the light of its cash reserves and are of the view that the charity is a going concern.

Recognition of incoming resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Donations

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the relevant activity headings.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remains in control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed tangible assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25% on a straight line basis.

No depreciation is charged to freehold property as the property is maintained to such a standard the estimated residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Pensions

Pension payments in respect of money purchase defined contribution pension schemes are charged to the SOFA in the period in which they relate.

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 202/2022	Total 2020/2021
	£	£	£	£
a) Donations and legacies				
Gifts, Tithes & Offerings	82,814	4,866	87,680	88,650
Gift Aid Tax Recovered	19,464	695	20,159	17,498
Grants received	363	662	1,025	
	102,641	6,223	108,864	106,148
b) Incoming Resources from Charitable Activities:				
Fundraising income	-	-	-	
Kingsburn Hall	820	-	820	1,455
Newday income	100	-	100	
	920	-	920	1,455
c) Other Incoming Resources				
Sundry Income	-	-	-	335
Grant income	-	-	-	16,071
Mobile Mast	8,878	-	8,878	8,883
	8,878	-	8,878	25,289

In 2020/21 total income for the year was £132,892 of which £111,297 was unrestricted and £21,595 was restricted income.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

3. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020//2021 £
a) Costs of Charitable Activities					
Advertising &. Publicity		22		22	22
Bank Charges		99		99	69
Community events		95	1,352	1,447	1,681
Catering Costs					7
Children's &. Youth Work		243		243	296
Cleaning Costs		95		95	100
Conferences Costs		886		886	2,140
Depreciation Expense		575		575	266
Equipment Costs		596		596	740
Evangelism & Outreach		422		422	25
Gifts & Offerings		12,327	13,445	25,772	32,059
Independent Examiners Fee		800		800	800
Insurance		1,567	-	1,567	1,547
I.T Costs		411		411	468
Legal & Professional Fees		101		101	653
Licenses & Subs		370		370	678
Pastoral Work		564		564	258
Printing & stationery		73		73	59
Repairs & maintenance		550		550	869
Salaries &. Wages		66,738		66,738	64,566
Pension costs		3,880		3,880	3,112
Sunday Costs		363		363	9
Sundry Expenses		12		12	547
Telephone & Internet		1,365		1,365	1,286
Travel & subsistence		2,133		2,133	1,259
Utility Costs		2,713		2,713	2,613
Venue Hire		7,425		7,425	2,750
Website Costs		846		846	834
		105,271	14,797	120,068	119,713

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

4. STAFF COSTS AND NUMBERS

	2021/2022	2020/2021
	£	£
Wages and Salaries	59,546	57,669
Social Security costs	7,192	6,897
Pension Contributions	3,880	3,112
	70,618	67,678

Employees who were engaged in each of the following activities:

	2021/2022	2020/2021
	Total	Total
Activities in furtherance of organisation's objects	6	4
Management and administration	1	1
	7	5

No employees received emoluments in excess of £60,000. (2020/2021: None) The charity employs a PAYE scheme to pay all employed members of staff. Marijke Hoek, a trustee, received remuneration of £7,677 in 2021/2022 (£7,592 2020/2021) for her work as pastor. None of the other trustees received remuneration during the year.

5. TANGIBLE FIXED ASSETS

		Land & Buildings	General Equipment	Motor Vehicle	Total
		£	£	£	£
Cost	1 April 2021	448,281	21,456	0	469,737
Additions					
Disposal					
Cost at	31 March 2022	448,281	21,456	0	469,737
Depreciation	1 April 2021	0	18,996	0	18,996
Charge		0	575		575
Disposal					
Depreciation at	31 March 2022	0	19,571	0	19,571
Net Book Value	31 March 2022	448,281	1,885	0	450,166
Net Book Value	31 March 2021	448,281	2,460	0	450,741

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2022: None 31st March 2021: None

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

6. CREDITORS: DUE WITHIN ONE YEAR

	31 March 2022	31 March 2021
	£	£
Accruals	4,499	1,468
	4,499	1,468

7. ANALYSIS OF MOVEMENTS IN FUNDS

a) Unrestricted Funds	Balance 1 April 2021	Income	Expenditure	Transfers	Funds 31 March 2022
	£	£	£	£	£
General	483,362	112,439	(105,861)	(1,103)	488,837
Unrestricted funds 2021-2022	483,362	112,438	(105,860)	(1,103)	488,837
	Balance 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
Unrestricted funds 2020-2021	477,697	111,297	(104,977)	(655)	483,862
b) Restricted Funds	Balance 1 April 2021	Income	Expenditure	Transfers	Funds 31 March 2022
	£	£	£	£	£
Special offerings	5,414	6,073	(11,242)	(497)	(252)
Spoons	1,478		(1,352)		126
Millimou	653		(2,203)	1,600	50
Miscellaneous	-	150			150
Restricted funds 2021-2022	7,545	6,223	(14,797)	1,103	74
	Balance 1 Apr 2020	Income	Expenditure	Transfers	Funds 31 Mar 2021
	£	£	£	£	£
Restricted funds 2020-2021	31	21,595	(14,736)	655	7,545

BURNAGE FAMILY CHURCH

England & Wales - Charity number 1188245

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021
BURNAGE FAMILY CHURCH
(South Manchester Family Church)**

CHARITY REGISTRATION No 1188245

BURNAGE FAMILY CHURCH

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BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME South Manchester Family Church

CHARITY NUMBER 1188245, formerly 1021798

START OF FINANCIAL YEAR 1st April 2020

END OF FINANCIAL YEAR 31st March 2021

TRUSTEES AT 31ST MARCH 2021

M. Hoek (Secretary)
S. Hare (Chair)
E Tolno
J Rongong
J B Williams (Treasurer)

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS

Charitable Incorporated Organisation
(CIO)

GOVERNING INSTRUMENT

Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18th March 2018 was superceded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the same name on 23 January 2020

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

OBJECTS

(1) To advance the Christian faith for the benefit of the public in accordance with the doctrine set out in the trustees report

(2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

BURNAGE FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CORRESPONDENCE ADDRESS

Kingsburn Hall
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Manchester
M19 1RS

PRIMARY BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Karen Macintyre, Licenced Accountant,
MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURNAGE FAMILY CHURCH

I report to the trustees on my examination of the accounts of Burnage Family Church for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees 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 Charity's accounts 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 accounts do not accord with those records.

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.

Karen S Macintyre

15 November 2021

Karen Macintyre, Licenced Accountant, MAAT
Orchards Business Support Limited
95 Nangreave Road
Heaviley
Stockport
SK2 6DQ

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

This report is prepared by the Trustees of the Burnage Family Church CIO, charity number 1188245, for the financial year April 1st 2020 to March 31st 2021.

Charity Objectives

The charity was originally created by a Declaration of Trust dated 4th May 1993. In January 2020 the trustees resolved to merge the Trust with a new charitable incorporated organisation (CIO), with the same name. This charity, no. 1188245, was registered at the Charity Commission on 28 February 2020. The assets of the old charity were vested to the new CIO on 1 April 2020 and the unincorporated charity, no. 1021798, was subsequently removed from the Charity Commission register in March 2021.

Our purposes and activities

The purposes of the charity are:

- (1) To advance the Christian faith for the benefit of the public in accordance with the doctrine of: (a) The one true God who lives eternally in three persons – the Father, the Son and the Holy Spirit. (b) The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world. (c) The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God – fully trustworthy for faith and conduct. (d) The dignity of all people, made male and female in God’s image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement. (e) The incarnation of God’s eternal Son, the Lord Jesus Christ – born of the virgin Mary; truly divine and truly human, yet without sin. (f) The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God. (g) The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world. (h) The justification of sinners solely by the grace of God through faith in Christ. (i) The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness. (j) The church, the body of Christ both local and universal, the priesthood of all believers — given life by the Spirit and endowed with the Spirit’s gifts to worship God and proclaim the gospel, promoting justice and love. (k) The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
- (2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Our volunteers

The charity is very involved in the community and relies on voluntary help. Most volunteers are members of the Church. We wish to thank our friends for their loyal support and service.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Achievements and performance

This has been a turbulent year for the church. As a result of Covid-19, many of the church's activities either closed down, moved online or were significantly curtailed. There has also been a slight transition in the volunteer base of the church as people have reassessed their priorities. Some volunteers have moved on while others have joined.

As a result of some volunteers leaving the church and the reduced ability to collect cash donations at meetings, income from donations and legacies has decreased. Covid-19 also led to a reduction in Kingsburn Hall hire income. However, conference costs and the charity's own venue hire (for Sunday main meetings at a local school) costs were reduced significantly. This resulted in the church still achieving a surplus of £13,179 in this financial year compared to a surplus in 2019-20 of £15,067.

Where government guidelines have allowed, the church's building (Kingsburn Hall) has been used for Sunday main meetings and smaller prayer and Bible study meetings through the week. The building has also been used to broadcast events live via the internet.

Online activities have included events for young people, theological training, Bible studies, prayer meetings and the Alpha Course.

The charity has continued services for the local elderly population in partnership with Age Friendly Burnage, a Manchester City Council initiative. This has been through the provision of cakes and sandwiches directly to individuals' homes and provided an opportunity to partially relieve loneliness for various people adversely affected by the pandemic.

During this turbulent time the staff and wider leadership team were released to provide practical, emotional and spiritual assistance to individuals and groups where needs were known.

The church also continued to support local food banks, Early Essentials (a charity supporting mothers with new born babies), Catalyst (a network of churches similar to SMFC that engages in church planting and provided extra overseas grants during the Covid-19 pandemic), the Millimou Project in Guinea and Pinamang Foundation Library Project in Ghana.

Financial review

As life slowly returns to normal, the trustees are still mindful of the need to maintain a good control over the finances and maintain a rolling 12-month cash flow forecast to anticipate any problems. The reserves are now at an adequate level, enabling the charity to pay three months of salaries if required, and the charity will maintain a policy to ensure adequate reserves.

The principal funding sources of income to the Charity continue to be tithes, offerings and donations together with associated tax relief. It is expected that income will begin to recover in the next year as current volunteers become more confident about their own financial position and the new volunteers start giving for the first time.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Financial review contd

Leasing unused external land to a mobile mast operator continues to generate further income for the Charity and has increased in the current year as a result of a contract renegotiation. Over the coming year the charity will look to restore income levels from rentals of the building to other organisations.

Last year's sell of the minibus has already seen significant saving in annual maintenance and running costs.

Given these projected income levels and cost savings, the church is in a good financial position to confidently restart hiring the school for main meetings.

Future plans

It is expected that many of the pre-Covid-19 activities of the charity will return, as well as consideration given to new initiatives as they arise. In particular there is a desire to return to in-person meetings. These will be considered on a case-by-case basis in light of the government guidelines at the time. Other than seeking to return to a pre-Covid-19 norm, no major changes to the church's operations will be considered until the future becomes more certain.

Other than installing a camera security system at Kingsburn Hall, there are no major renovations planned. Minor upgrades and renovations will continue to be made in order to improve the building's suitability for community use.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the Church look to use excess available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. However, in the current economic environment, this has been difficult to achieve and has been put on hold for the time being.

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. The trustees receive regular financial reports that are scrutinised when received and at quarterly trustees' meetings. They continually look twelve months ahead in order to plan as necessary. If the charity gets into financial difficulties, there is the option to move its Sunday activities to Kingsburn Hall or to restructure the staffing levels further. Given the uncertainty caused by the Covid-19 pandemic the trustees now receive monthly cashflow forecasts in order to foresee problems and make contingencies in due time.

BURNAGE FAMILY CHURCH TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the 11th of November 2021

Signed on their behalf by Trustee



(Jem Rongong)

BURNAGE FAMILY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/2021 £	Total 2019/20 £
INCOME					
Donations and legacies	2a	99,053	7,095	106,148	116,332
Charitable Activities	2b	1,455	-	1,455	6,612
Other	2c	10,789	14,500	25,289	12,191
TOTAL INCOMING RESOURCES		111,297	21,595	132,892	135,135
RESOURCES EXPENDED					
Charitable Activities	3	104,977	14,736	119,713	120,068
TOTAL EXPENDITURE		104,977	14,736	119,713	120,068
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		6,320	6,859	13,179	15,067
Total Funds Brought Forward	7a&b	477,697	31	477,728	462,661
Transfer Between Funds		(655)	655	-	-
TOTAL FUNDS CARRIED FORWARD		483,362	7,545	490,907	477,728

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 19 form part of these financial statements.

BURNAGE FAMILY CHURCH

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31 March 2021 £	Total 31 March 2020 £
Fixed Assets					
Tangible Assets	5	450,741	-	450,741	449,677
Current Assets					
Debtors		4,445	-	4,445	5,559
Cash at Bank and In Hand		29,644	7,545	37,190	24,733
Total Current Assets		34,089	7,545	41,635	30,292
Creditors: due within one year	6	(1,468)	-	(1,468)	(2,241)
NET CURRENT ASSETS		32,621	7,545	40,166	28,051
TOTAL ASSETS less current liabilities		483,362	7,545	490,907	477,728
NET ASSETS		483,362	7,545	490,907	477,728
Funds of the Charity					
Unrestricted Funds	7a	483,362	-	483,362	477,697
Restricted Funds	7b	-	7,545	7,545	31
		483,362	7,545	490,907	477,728

Approved by the Trustees on the 11th of November 2021

Signed on their behalf by Trustee

J.A. Rongong

(Jem Rongong)

BURNAGE FAMILY CHURCH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1.ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of Preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Burnage Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cashflow statement

The Charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cashflow statement on the grounds that income does not exceed £500,000.

Preparation of the accounts on a going concern basis

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. However at this time the full impact of the Corona virus pandemic, on the UK and global economy, is uncertain and the longer term effect on the charity is unknown.

The trustees have reviewed the activities of the charity for the next 12 to 18 months in the light of its cash reserves and are of the view that the charity is a going concern.

Recognition of Incoming Resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Donations

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the relevant activity headings.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

BURNAGE FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Tangible Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment 25%
Motor Vehicle 25%

No depreciation is charged to freehold property as the property is maintained to such a standard the estimated residual value is not less than cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Pensions

Pension payments in respect of money purchase defined contribution pension schemes are charged to the SOFA in the period in which they relate.

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2020/2021	Total 2019/2020
	£	£	£	£
a) Donations and legacies				
Gifts, Tithes & Offerings	81,555	7,095	88,650	96,834
Gift Aid Tax Recovered	17,498	-	17,498	19,498
	99,053	7,095	106,148	116,332
b) Incoming Resources from Charitable Activities:				
Fundraising income	-	-	-	497
Kingsburn Hall	1,455	-	1,455	6,115
	1,455	-	1,455	6,612
c) Other Incoming Resources				
Sundry Income	335	-	335	6,244
Grant income	1,571	14,500	16,071	-
Mobile Mast	8,883	-	8,883	5,947
	10,789	14,500	25,289	12,191

In 2019/20 total income for the year was £135,135 of which £132,823 was unrestricted and £2,312 was restricted income.

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

3. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Costs of Charitable Activities				
Activities &. Events	-		-	-
Accommodation & fees	-		-	-
Advertising &. Publicity	22		22	22
Bank Charges	69		69	60
Building Renovation	-		-	-
Community events	159	1,522	1,681	-
Catering Costs	7		7	276
Children's &. Youth Work	296		296	446
Cleaning Costs	100		100	199
Conferences Costs	2,140		2,140	6,259
Depreciation Expense	266		266	331
Equipment Costs	740-		740	-
Evangelism & Outreach	25		25	385
Fundraising costs	-		-	88
Gifts & Offerings	18,845	13,214	32,059	16,540
Independent Examiners Fee	800		800	800
Insurance	1,547		1,547	1,617
I.T Costs	468		468	347
Legal & Professional Fees	653		653	113
Licenses & Subs	678		678	557
Mini Bus Costs	-		-	3,088
Pastoral Work	258		258	315
Printing & stationery	59		59	24
Repairs & maintenance	869		869	3,078
Salaries &. Wages	64,566		64,566	66,498
Pension costs	3,112		3,112	2,322
Sunday Costs	9		9	51
Sundry Expenses	547		547	-
Telephone & Internet	1,286		1,286	1,368
Travel & subsistence	1,259		1,259	44
Transport	-		-	2,094
Utility Costs	2,613		2,613	2,477
Venue Hire	2,750		2,750	9,900
Website Costs	834		834	769
	104,977	14,736	119,713	120,068

BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

4. STAFF COSTS AND NUMBERS

	2020/2021	2019/2020
	£	£
Gross Wages and Salaries	57,669	62,939
Employer's National Insurance Costs	6,897	3,559
Pension Contributions	3,112	2,322
	67,678	68,820

Employees who were engaged in each of the following activities:

	2020/21	2019/20
	Total	Total
Activities in furtherance of organisation's objects	4	4
Management and administration	1	1
	5	5

No employees received emoluments in excess of £60,000. (2019/2020: None) The charity employs a PAYE scheme to pay all employed members of staff. Marijke Hoek, a trustee, received remuneration of £7,592 in 2020/2021 (£7,297 2019/2020) for her work as pastor. None of the other trustees received remuneration during the year.

5. TANGIBLE FIXED ASSETS

		Land & Buildings	General Equipment	Motor Vehicle	Total
		£	£	£	£
Cost	1 April 2020	448,281	20,126	0	468,407
Additions			1,330		1,330
Disposal					
Cost at	31 March 2021	448,281	21,456	0	469,737
Depreciation	1 April 2020	0	18,730	0	18,730
Charge		0	266		266
Disposal					
Depreciation at	31 March 2021	0	18,996	0	18,996
Net Book Value	31 March 2021	448,281	2,460	0	450,741
Net Book Value	31 March 2020	448,281	1,396	0	449,677

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
 31st March 2021: None 31st March 2020: None

**BURNAGE FAMILY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

6. CREDITORS: DUE WITHIN ONE YEAR

	31 March 2021	31 March 2020
	£	£
Accruals	1,468	2,241
	1,468	2,241

7. ANALYSIS OF MOVEMENTS IN FUNDS

a) Unrestricted Funds	Balance 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
General	477,697	111,297	(104,997)	(655)	483,362
	477,697	111,297	(104,997)	(655)	483,362

	Balance 1 April 2019	Income	Expenditure	Transfers	Funds 31 March 2020
	£	£	£	£	£
Unrestricted funds	461,039	132,823	(117,583)	1,418	477,697

b) Restricted Funds	Balance 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
Special offerings	(22)	11,095	(5,714)	55	5,414
Spoons		3,000	(1,522)		1,478
Millimou	53	7,500	(7,500)	600	653
	31	21,595	(14,736)	655	7,545

	Balance 1 Apr 2019	Income	Expenditure	Transfers	Funds 31 Mar 2020
	£	£	£	£	£
Restricted funds	1,622	2,312	(2,485)	(1,418)	31