

**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**

<b>WORKING NAME</b>	South Manchester Family Church
<b>CHARITY NUMBER</b>	1188245, formerly 1021798
<b>START OF FINANCIAL YEAR</b>	1st April 2023
<b>END OF FINANCIAL YEAR</b>	31st March 2024
<b>TRUSTEES AT 31ST MARCH 2024</b>	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.

<b>LEGAL STATUS</b>	Charitable Incorporated Organisation (CIO)
<b>GOVERNING INSTRUMENT</b>	Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18 <sup>th</sup> March 2018 was superseded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the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 4<sup>th</sup> 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 £
<b>INCOME</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>124,676</b>	<b>11,922</b>	<b>136,598</b>	<b>125,757</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3	124,281	12,000	136,281	129,739
<b>TOTAL EXPENDITURE</b>		<b>124,281</b>	<b>12,000</b>	<b>136,281</b>	<b>129,739</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>395</b>	<b>(78)</b>	<b>317</b>	<b>(3,982)</b>
Total Funds Brought Forward	8a&b	480,862	4,657	485,519	489,501
Transfer Between Funds		(600)	600	0	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>480,657</b>	<b>5,179</b>	<b>485,836</b>	<b>485,519</b>

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

Approved by the Trustees on the

Signed on their behalf by Trustee

08/12/24



# **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
	£	£	£	£
<b>a) Donations and legacies</b>				
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
	<b>95,848</b>	<b>11,922</b>	<b>107,770</b>	<b>109,596</b>
 <b>b) Incoming Resources from Charitable Activities:</b>				
Fundraising income	287	0	287	0
Kingsburn Hall	15,773	0	15,773	7,210
Newday income	3,220	0	3,220	475
	<b>19,280</b>	<b>0</b>	<b>19,280</b>	<b>7,685</b>
 <b>c) Other Incoming Resources</b>				
Sundry Income	477	0	477	143
Grant income	0	0	0	0
Mobile Mast	9,071	0	9,071	8,333
	<b>9,548</b>		<b>9,548</b>	<b>8,476</b>

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
		£	£	£	£
<b>a) Costs of Charitable Activities</b>					
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
		<b>124,281</b>	<b>12,000</b>	<b>136,281</b>	<b>129,739</b>

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**

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

Employees who were engaged in each of the following activities:

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

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**

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

The annual commitments under non-cancelling operating leases and capital commitments are as follows:  
31<sup>st</sup> March 2024: None 31<sup>st</sup> 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
<b>Unrestricted funds 2023-2024</b>	<b>480,862</b>	<b>124,676</b>	<b>(124,281)</b>	<b>(600)</b>	<b>480,657</b>
	Balance 1 April 2022				Funds 31 March 2023
	£	£	£	£	£
<b>Unrestricted funds 2022-2023</b>	<b>489,427</b>	<b>114,972</b>	<b>(122,937)</b>	<b>(600)</b>	<b>480,862</b>
<b>b) Restricted Funds</b>	<b>Balance 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds 31 March 2024</b>
	£	£	£	£	£
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
<b>Restricted funds 2023-2024</b>	<b>4,657</b>	<b>11,922</b>	<b>(12,000)</b>	<b>600</b>	<b>5,179</b>
	Balance 1 Apr 2022	Income	Expenditure	Transfers	Funds 31 Mar 2023
	£	£	£	£	£
<b>Restricted funds 2022-2023</b>	<b>74</b>	<b>10,785</b>	<b>(6,802)</b>	<b>600</b>	<b>4,657</b>