

**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

CONTENTS

Page 3 to 5 Legal and Administrative Information

Page 6 Independent Examiner's Report to the Trustees

Page 7 to 10 Trustees' Report

Page 11 Statement of Financial Activities

Page 12 Balance Sheet

Pages 13 to 19 Notes to the Financial Statements

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Trust Deed dated 4th May 1993 as amended by Supplemental Deeds dated 22nd August 1995 and 18 th March 2018 was superceded by a new constitution when the unincorporated charity, Burnage Family Church, charity number 1021798, merged with a new CIO charity number 1188245 with the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