



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

1st January 2018 to 31st December 2018

Charity name: Emmanuel Baptist Church Leeds

Charity registration number: 1136269

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within the City of Leeds and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the church in general meeting further the work of the church.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The trustees have identified the following activities of the Church to be of public benefit:</p> <p>Education/Training</p> <ul style="list-style-type: none">• Teaching and explanation of the Christian Faith• Provision of a "not for profit" pre-school education in partnership with the LEA. <p>Relief of poverty</p> <ul style="list-style-type: none">• Provision of food parcels• Regular financial giving to support other UK charities <p>Overseas Aid/Famine relief</p> <ul style="list-style-type: none">• Regular financial giving to support international charities. <p>Who benefits from our work:</p> <p>Children/young people</p> <ul style="list-style-type: none">• Provide regular weekly activities for children/young people of preschool, primary school and high-school age. <p>Elderly people</p> <ul style="list-style-type: none">• Provision of regular practical and pastoral support.

		<p>People with disabilities/special need</p> <ul style="list-style-type: none"> • Providing a safe environment in which people with special needs can be supported, nurtured and involved in church life. <p>People of particular ethnic or racial origin</p> <ul style="list-style-type: none"> • Provide practical and pastoral support to people for whom English is a second/third language in Leeds and the surrounding areas. <p>Other charities/voluntary bodies</p> <ul style="list-style-type: none"> • Provide practical support to children's charities in South Africa. <p>How we achieve this:</p> <p>Provides human resources</p> <ul style="list-style-type: none"> • Staff/volunteers – 100+ volunteers trained and DBS approved to work with children/vulnerable adults. <p>Provide services</p> <ul style="list-style-type: none"> • Food parcels • Practical help including the provision of white and brown goods to those needing housing support. <p>Provide advocacy/advice/information</p> <ul style="list-style-type: none"> • Money management. • Debt advice.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In determining the above activities the trustees confirm that they have regard to the guidance issued by the Charity Commission under Section 4(6) of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>Development of Premises:</u> We continued to develop our premises at Hall Lane, Horsforth, Leeds, LS18 5JE during 2018. We created additional office space, added insulation and made improvements to the exterior of the building including installing railings to the perimeter.</p> <p><u>Discoverers:</u> A weekly term time club for 5 to 11-year olds providing a safe, inclusive environment where children can interact, play games and hear bible stories. Around 40 children attend each week supported by 8 regular volunteers who are all DBS checked.</p> <p><u>Pulse:</u> A similar weekly ministry for 11 to 18 year olds providing opportunities to play games, relax together and hear about the Christian faith. It is run by a team of 6 DBS checked volunteers with up to 20 young people attending regularly.</p> <p><u>Pre-school:</u> We employ 6 qualified staff, to provide pre-school education with a distinct Christian ethos. Whilst we receive funding for up to 28 children every year (including children with learning and physical disabilities) we do so on a "not for profit" basis. Any surplus funds are re-invested to provide new equipment for the benefit of the children. Our most recent Ofsted report was outstanding. The Pre-school is open to any child regardless of race, religion, etc.</p> <p><u>Stay and Play:</u> A new venture one morning a week for mums with young children which is designed to support those considering joining our Preschool.</p> <p><u>Toddler group:</u> We provide a very popular toddler group for local parents/carers. This is fully supported by the church who provide 5 helpers with average 75-90 carers and children attending each week.</p> <p><u>Cafe:</u> This is a new ministry which operates one morning a week and provides teas, coffees and light refreshments to anyone visiting the village of Horsforth. No charges are made but donations are accepted. Numbers attending vary between 10 and 25.</p>

		<p><u>Manna Project:</u> We run a compassion ministry which seeks to support vulnerable people in various ways. One expression of our support is the provision of short term food parcels to help those within the church and in the wider community who are experiencing financial difficulties. We also have supplied larger items, microwaves, basic washing machines, carpets etc to people needing re-housing.</p> <p><u>Children's Summer Holiday Club:</u> We run a free children's holiday club with a Christian theme for one week during August. We cater for approx. 100 children with 20 volunteers. The week ends with a parents/carers barbeque event and a special church service.</p> <p><u>Morning Star:</u> This is a charity which cares for children and AIDS orphans in South Africa. We provide regular financial support.</p> <p><u>Community events:</u> We hold regular craft evenings and ad-hoc events (sometimes in conjunction with other community groups) to aid community cohesion and engagement.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period.	Para 1.21	The trustees are satisfied that there are sufficient reserves at the Balance Sheet date, together with ongoing anticipated income, to enable the Church to function effectively in the coming year.
Statement explaining the policy for holding reserves stating why they are held.	Para 1.22	The trustees aim to ensure that there are sufficient reserves to enable the charity to function for a minimum of three months.
Amount of reserves held	Para 1.22	£114,836
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity relies for its income on donations from a large number of church members and attenders. Whilst individual circumstances may change, the trustees are confident that, in aggregate, donations will be maintained at a level to ensure that the charity can continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIC)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by church members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Emmanuel Baptist Church Leeds
Other name the charity uses	
Registered charity number	1136269
Charity's principal address	Church Office Hall Lane, Horsforth, LEEDS LS18 5JE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Nammmmmmmmmme of person (or body) entitled to appoint trustee (if any)
1	J. W. Johnston	Senior Pastor		
2	J. Kirkham			
3	A. Walker			
4	B. W. Brownnutt			
5	B. E. Brownnutt			
6	S. Urwin			
7	M. T. Seymour		Until 31stOct 2018	
8	S. P. Smith			
9	M. S. Woods	Treasurer		
10	R. I. Wark			
11	J. Clarkson			
12	J. Jarvis			
13	G. Charlton			
14	J. Cannon		From 25th Feb 2018	
15	R. Goodfellow		From 25th Feb 2018	
16				
17				
18				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
R. I. Wark		
M. S. Woods		
A. Walker		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

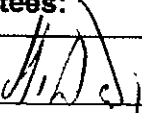
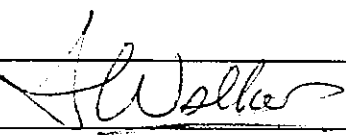
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	Michael Stuart Woods	A. WALKER
Position (eg Secretary, Chair, etc)	Holding Trustee & Deacon	Deacon

Date 22nd September 2019

Emmanuel Baptist Church Leeds	Charity No	1136269		
Annual accounts for the period				
Period start date	01/012018	To	Period end date	31/12/2018

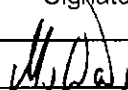
Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income Resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	272,391	4,776	-	277,167	290,331
Charitable activities	S02	1,188	55,678	-	56,866	43,434
Other trading activities	S03	300	-	-	300	-
Investments	S04	275	-	-	275	12
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	274,154	60,454	-	334,608	333,777
Resources expended (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	257,700	59,279	-	316,979	311,475
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	257,700	59,279	-	316,979	311,475
Net income/(expenditure) before investment gains/(losses)	S13	16,454	1,175	-	17,629	22,302
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	16,454	1,175	-	17,629	22,302
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	16,454	1,175	-	17,629	22,302
Reconciliation of funds:						
Total funds brought forward	S21	1,083,916	5,975	-	1,089,891	1,067,589
Total funds carried forward	S22	1,100,370	7,150	-	1,107,520	1,089,891

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		1,390,034	-	-	1,390,034	1,393,374
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		1,390,034	-	-	1,390,034	1,393,374
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		10,865	-	-	10,865	9,097
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		105,949	7,480	-	113,429	110,258
Total current assets	B10		116,814	7,480	-	124,294	119,355
Creditors: amounts falling due within one year (Note 20)	B11		10,668	330	-	10,998	17,889
Net current assets/(liabilities)	B12		106,146	7,150	-	113,296	101,466
Total assets less current liabilities	B13		1,496,180	7,150	-	1,503,330	1,494,840
Creditors: amounts falling due after one year (Note 20)	B14		395,810	-	-	395,810	404,949
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		1,100,370	7,150	-	1,107,520	1,089,891
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	5,975
Unrestricted funds	B19		1,100,370	7,150	-	1,107,520	1,083,916
Revaluation reserve	B20		-	-	-	-	-
Total funds	B21		1,100,370	7,150	-	1,107,520	1,089,891

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	M. S. Woods	22/09/2019

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on Income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated

Note 2**Accounting policies****2.2 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as Incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

royalties and dividends be measured reliably.

✓		
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Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
		✓

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other Income in the SoFA.

Yes*	No*	N/a*
✓		

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
✓		

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
✓		

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
		✓

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

Yes*	No*	N/a*
		✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
		✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
		✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓		

Deferred Income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
✓		

Basic financial Instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
✓		

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

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They are valued at cost.

Yes*	No*	N/a*
✓		

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
	✓	

They are valued at cost.

Yes*	No*	N/a*
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
	✓	

They are valued at cost.

Yes*	No*	N/a*
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a

Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	224,372	4,776	-	229,148	230,979
	Gift Aid	48,019	-	-	48,019	59,352
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,188	-	-	1,188	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	961	-	961	2,331
Total		273,579	5,737	-	279,316	292,662
Charitable activities:	Fees for Emmanuel Baptist Church Preschool	-	11,384	-	11,384	7,966
	Council Early Years Funding for Emmanuel Baptist Church Preschool	-	43,333	-	43,333	33,137
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	54,717	-	54,717	41,103
Other trading activities:	Building hire	300	-	-	300	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		300	-	-	300	-
Income from investments:	Interest income	275	-	-	275	12
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		275	-	-	275	12
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		274,154	60,454	-	334,608	333,777

Other Information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Income from fees and council in respect of EBC preschool

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Church Ministry	257,700	59,279	-	316,979	311,475
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	257,700	59,279	-	316,979	311,475
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	257,700	59,279	-	316,979	311,475

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 10 Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
960	1,000

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	188,913	127,891
Social security costs	14,125	12,134
Pension costs (defined contribution pension plan)	8,552	8,518
Other employee benefits	-	-
Total staff costs	211,590	148,643

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Yes

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

Wes Johnston (Trustee and Senior Pastor) has received salary of £41,928 and employer pension contributions of £2,880. Jonathan Cannon (Trustee and Pastor in Training) has received salary of £20,416.67 and employer pension contributions of £812.50.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Church of England	-	-
Diocese of Exeter	11	11
Diocese of Bath and Wells	-	-
Other	-	-
Total	11	11

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£2,733.65

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All allocated to unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to Institutions	Grants to Individuals	Support costs	Total
Missionary Organisation Support	14,674			14,674
Individual support		7,243	-	7,243
Other donations			-	-
			-	-
Total	14,674	7,243	-	21,917

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Morning Star Children's Centre, Welkom, South Africa	Support the ministry to AIDS affected children and orphans	5,897
Spen Valley Church, reg charity 1173974	Support the ministry of church plant	5,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to Institutions in reporting period		10,897
Other unanalysed grants		11,020
TOTAL GRANTS PAID		21,917

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,386,694	-	-	13,360	1,400,054
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,386,694	-	-	13,360	1,400,054

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	6,680	6,680
Disposals	-	-	-	-	-
Depreciation	-	-	-	3,340	3,340
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	10,020	10,020

14.3 Net book value

Net book value at the beginning of the year	1,386,694	-	-	6,680	1,393,374
Net book value at the end of the year	1,386,694	-	-	3,340	1,390,034

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	10,865	9,097
Total	10,865	9,097

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	8,689	8,975	320,810	329,949
Trade creditors	2,309	3,914	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	5,000	75,000	75,000
Total	10,998	17,889	395,810	404,949

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
113,429	110,258
-	-
113,429	110,258

Section C

Notes to the accounts

(cont)

Note 27
Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool	R	Funding for preschool operations	3,758	55,678	54,529	-	-	4,907
Compassion Ministry	R	Donations made in respect of church's designated compassion ministry	888	3,105	1,750	-	-	2,243
Other restricted donations	R	Specific appeals and support of missionaries	1,329	1,671	3,000	-	-	-
Unrestricted funds	U	General funds of church	1,083,916	274,154	257,700	-	-	1,100,370
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			1,089,891	334,608	316,979	-	-	1,107,520

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

☐ ☒

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

*** Key:** *PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Building Fund	R	For building work	45,825	210	- 34,763	- 11,272	-	-
Girls Brigade	R	Funding for Girls Brigade	787	1,309	- 935	- 1,161	-	-
Boys Brigade	R	Funding for Boys Brigade	1,665	161	- 50	- 1,776	-	-
Preschool	R	Funding for preschool operations	10,038	41,964	- 48,244	-	-	3,758
Compassion Ministry	R	Donations made in respect of church's designated compassion ministry	-	2,260	- 1,372	-	-	888
Other restricted donations	R	Specific appeals and support of missionaries	-	1,900	- 3,508	2,937	-	1,329
Unrestricted funds	U	General funds of church	1,009,273	285,973	- 222,602	11,272	-	1,083,916
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			1,067,588	333,777	- 311,474	-	-	1,089,891

Yes*	No*
✓	✓

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee		Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
			This year					
			Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
J. W. Johnston	Trustee	Church constitution	41,928.00	2,880.00	-	-	44,808.00	44,184.00
J. Cannon	Trustee	Church constitution	20,416.67	612.00			21,028.67	-
M. T. Seymour	Trustee	Church constitution	26,280.00	2,938.00			29,218.00	33,228.00
K. R. Johnston	Trustee related party	Church constitution	20,988.00	630.00			21,618.00	21,296.28
G. Smith	Trustee related party	Church constitution	15,421.00	462.00			15,883.00	13,647.00
S. Kirkham	Trustee related party	Church constitution	4,671.00	-			4,671.00	4,443.00
			129,704.67	7,522.00	-	-	137,226.67	116,798.28

Please give details of why remuneration or other employment benefits were paid.

Pastoral team are paid trustees according to the church constitution.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Emmanuel Baptist Church Leeds

On accounts for the year
ended

31st December 2018

Charity no
(if any)

1136269

Set out on pages

1-24

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2018.

Responsibilities and
basis of report

As the charity's 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 Trust'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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Amc

Date:

25/9/2019

Name:

Anna McClean

Relevant professional
qualification(s) or body :

Fellow of the Institute of Chartered Accountants in England and Wales

Address:

Lee & Company

Photon House, Percy Street

Leeds LS12 1EL

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.