

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Report and Financial Statements**  
**For the Year Ended**  
**31st December 2015**

**Charity Number: 1137387**  
**Company Number: 07117428**

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**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Financial Statements**

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**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Legal and Administrative Information**

***TRUSTEES:***

Mrs L M Greaves  
Mr G F Hall  
Mrs H M Wigglesworth

***REGISTERED OFFICE:***

8 Hazelwood Road  
Duffield  
Belper  
Derbyshire  
DE56 4DP

***ACCOUNTANTS:***

Mabe Allen LLP  
50 Osmaston Road  
Derby  
DE1 2HU

***BANKERS:***

HSBC Bank Plc  
1 King Street  
Belper  
Derbyshire  
DE56 1PP

# **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

## **Report of the Trustees for the Year Ended 31st December 2015**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their annual trustees report together with the unaudited financial statements of the charity for the year ending 31 December 2015 which are also prepared to meet the requirements for a directors' report and accounts for the Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Structure, Governance and Management**

The charity is a charitable company limited by guarantee and was incorporated on the 6<sup>th</sup> January 2010 and registered as a charity on the 10<sup>th</sup> August 2010. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The Charitable Company began its operations on the 6<sup>th</sup> January 2010.

A board of at least three, but not subject to any maximum number of directors who are appointed at the annual general meeting or at a meeting of the directors are responsible for the overall management and control of the charity. New directors are approved by existing directors after an appropriate period of observation and enquiry to assess suitability. A director, appointed by a resolution of the other directors, must retire at the next annual general meeting and is not taken into accounts in determining, the one third of the directors who retire by rotation at each Annual General Meeting.

The board must hold an annual general meeting each year and no more than fifteen months may elapse between successive annual general meetings.

### **Statement of Trustee's Responsibilities**

The Trustees (who are also Directors of Emmanuel Community Projects Limited for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with Applicable Law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Report of the Trustees for the Year Ended 31st December 2015**

**Structure, Governance and Management – *continued***

Statement of Trustees' Responsibilities - *continued*

Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:-

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

## **Report of the Trustees for the Year Ended 31st December 2015**

### **Structure, Governance and Management – *continued***

#### Objectives and Activities

In setting objectives and planning activities the Directors have given careful consideration to the Charity Commission's general guidance on public benefit.

The charity's objects are, for the benefit of the public, to advance education in particular:-

1. To act as a resource for young people up to the age of 18 years living in Duffield, Derbyshire, and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:-
  - a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
  - b) Advancing education.
2. To promote for the benefit of the inhabitants of Duffield, Derbyshire, and the surrounding area the provision of facilities for education, recreation or other leisure time occupation for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social welfare and with the object of improving the condition of life of the said inhabitants.
3. The relief of financial hardship by such means as the trustees from time to time determine including by the provision of grants or loans.
4. The provision and management of a not for profit minibus, for the use of the local community.
5. To promote such other charitable purposes as the trustees may from time to time determine.

The Trustees must use the income and may use the capital of the charity in promoting the Objects.

The charity aims to give young people the best start in life through the operation of a youth group and the provision of education and leisure activities in a relaxed environment.

The public benefit of these activities i.e. the increased access to affordable, local and flexible provision of activities for young people is established around a core belief that through the development of skills and capabilities, young people will be able to participate in society as independent, mature and responsible individuals.

# **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

## **Report of the Trustees for the Year Ended 31st December 2015**

### **Structure, Governance and Management – *continued***

#### **Achievements and Performance**

The focus of the charity's activities in the current year remained the programme of youth orientated events and activities based at the "Massive" Drop-In Youth Club based in Duffield, Derbyshire.

The events and activities were selected to benefit young people by developing their self-confidence and social skills alongside practical life skills. The charity welcomes all young people from the local area regardless of personal background, faith, gender or personal circumstances. The trustees believe as well that this philosophy of openness to all, enriches everyone through the sharing of skills, aptitudes and life experiences of our young people and volunteers.

ECP seeks to reduce social isolation for people living alone in the village by organising a range of accessible activities. We carried out fewer activities this year for the elderly but have begun a dialogue with a local charitable provider of services to the elderly, to see if we can work in partnership to better serve vulnerable older people in the community.

The charity operates a bus sharing scheme with various user groups in and around the Belper and Duffield area. The charity owns and manages the 17 seater mini-bus for the benefit of the local community under the "Share-a-Bus Scheme". The bus has been particularly important in supporting local people who have had a Stroke and a valuable asset to many groups. These have included outward bounds activities for Scouts and other Youth Groups, a Gardening Club, Elderly People's Residential Homes and Church Groups.

#### **Financial Review**

The sixth year of operation has seen the charity develop and consolidate its services.

The Balance Sheet on pages 13 and 14 indicate that on the 31<sup>st</sup> December 2015 total funds of the charity were £30,044 (2014: £36,656). This was represented by tangible fixed assets of £10,320 (2014: £15,242) and net current assets of £19,724 (2014: £21,414). Unrestricted funds of £27,672 (2014: £35,358) and restricted reserves of £2,372 (2014: £1,298) represent the reserves available to the charity to fulfil its existing commitments over the medium term and also to finance the expected growth in activity.

Operationally, good progress has been made during the year. The Statement of Financial Activities on page 11 and 12 indicate that total resources expended for the period ended 31<sup>st</sup> December 2015 was £20,804 (2014: £23,406) with total income generated of £14,192 (2014: £16,843). £10,783 (2014: £11,881) of the incoming resources relates to grants and donations. The charity is currently reliant upon donations and grants to fund its activities (although it will be making efforts to become less reliant on these donations and grants in the medium term which should lead to greater independent sustainability with less reliance on donations).

## **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

### **Report of the Trustees for the Year Ended 31st December 2015**

#### **Financial Review – continued**

Expenditure on the provision of the youth centre activities at a cost of £9,388 (2014: £14,507) represents the only significant expenditure of the charity other than the running costs associated with the mini-bus of £11,413 (2014: £8,228) which has already been referred to above.

Emmanuel Community Projects Limited has required significant financial support whilst it establishes itself and the service it offers are still reliant on funding from donations and grants. Every effort will be made to secure a renewal of this funding through demonstrating excellent service and demand.

The overall financial performance of Emmanuel Community Projects Limited is satisfactory but there is no room for complacency. The efforts of the charity's team of staff and management in meeting its objectives and servicing the requirements of the community justifies, in the Trustees opinion, the managed risks of operating in what is an uncertain funding environment.

The excellence and high quality of Emmanuel Community Projects Limited's services should enable the organisation to compete for grant funds and payments for services from its service users which, in the Trustees opinion, will promote Emmanuel Community Projects Limited and assist its growth.

The Trustees are committed to progress the strategy to develop and grow the charity. The Trustees are confident that they are well placed to fulfil the objectives of the charity into the future.

#### **Risk Management**

The Trustees are continually reviewing the charity's policies, systems and seek to restrict in so far as reasonably possible, the risks to which the charity may be exposed to.

As a charity providing care for young people, the trustees accept that the organisation is exposed to certain risks as part of carrying out these activities, for example death or injury to young people whilst attending charity events. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks. However, no control system can be infallible and in addition certain key risks remain. These include the generation of sufficient unrestricted funds, to ensure the financial sustainability of the charity's activities.

The Board and Trustees have considered the funding already in place and the long term viability of the organisation and consider that the organisation is viable for at least the next twelve months.



# **Emmanuel Community Projects Limited**

## ***(A Company Limited by Guarantee)***

### **Report of the Trustees for the Year Ended 31st December 2015**

#### **Reserves Policy**

The general fund represents the unrestricted funds arising from past operating results. The Trustees have established a reserves policy which aims to meet the needs of both current and future beneficiaries of the charity. The aim of the reserves policy is to hold adequate general funds to sustain charitable activities in the event of future income variation or increases in operational costs. It recognises the need to respond to changes to the major risks (outlined above) and to be able to meet the commitment of providing services to the young people of Duffield and the surrounding area of Derbyshire.

The Trustees have established a policy which seeks to maximise the level of free reserves of the charity (i.e. those unrestricted funds not committed or invested in tangible fixed assets). As a result the Trustees believe the charity would be able to continue the operations of the Charity in the event of a drop in donations while alternative sources of funding were considered.

The level of the general fund will be reviewed annually to reassess the risks and reflect changes in activities, obligations and funding levels. The Trustees consider that the balance of the general fund of £27,672 (2014: £35,358) is a reasonable level of free reserves at this time. The movements on unrestricted funds and details of restricted funds are set out in note 14 to the accounts. Restricted reserves of £2,372 (2014: £1,298) existed at the 31st December 2015.

#### **Plans for the Future**

The charity will continue to work with its strategic partners and the local authorities to provide high quality services for the young people of Duffield, to improve the sustainability of its services and to promote the involvement of more young people in all aspects of the charity's operations.

The charity will continue to ensure that staff have the qualifications and continuing professional developments they need to undertake their roles successfully.

Further work is planned on the development of the bus sharing scheme. The Trustees aim will be to develop and to enhance the service for the respective user groups.

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Report of the Trustees for the Year Ended 31st December 2015**

**Employment Policy**

The charity is an equal opportunities employer and will apply objective criteria to assessment. It will ensure that no job applicant or employee receives less favourable treatment.

In addition, procedures are reviewed regularly to ensure that individuals are selected, promoted and treated on the basis of their merits and abilities. All employees will be helped and encouraged to develop their full potential and the talents and resources of the workforce will be fully utilised to maximise the efficiency of the organisation.

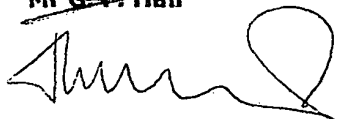
2 Staff (2014: 2) were employed during the period, mainly part time as helpers and organisers for the youth club. A structure is in place to encourage gathering and dissemination of information between staff and the trustees.

This Report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small entities.

The Report was approved by the Board on ..... *25th May 2016* .....

  
.....  
**Mrs. L. M. Greaves**

  
.....  
**Mr G. F. Hall**

  
.....  
**Mrs. H. M. Wigglesworth**

**Trustees**

## **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

### **Independent Examiner's Report to the Trustees of Emmanuel Community Projects Limited**

I report on the accounts of the company for the year ended 31<sup>st</sup> December 2015 which are set out on pages 1 to 27.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

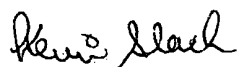
#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with section 386 of the Companies Act 2006;
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Slack FCA  
Institute of Chartered Accountants in England and Wales  
For and on behalf of Mabe Allen LLP  
50 Osmaston Road  
Derby  
DE1 2HU

26 June 2016  
.....  
**Date**

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Statement of Financial Activities (including Summary Income and Expenditure Account) for the year ended 31st December 2015**

		<b>Unrestricted Funds 2015</b>	<b>Restricted Funds 2015</b>	<b>Total Funds 2015</b>	<b>Total Funds 2014</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
<b>Donations and grants</b>	2	8,283	2,500	10,783	11,881
<b>Other Trading Activities:</b>	3				
Carnival Takings		-	-	-	272
<b>Charitable activities:</b>	4				
Youth Centre Activities		489	-	489	857
Share A Bus Hire and Registration Fees		2,920	-	2,920	3,833
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		11,692	2,500	14,192	16,843
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
<b>Raising Funds</b>		3	-	3	10
<b>Charitable activities</b>	5	19,375	1,426	20,801	23,396
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		19,378	1,426	20,804	23,406
		<hr/>	<hr/>	<hr/>	<hr/>

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Statement of Financial Activities (including Summary Income and Expenditure Account) for the year ended 31st December 2015 – Continued**

	<b>Unrestricted Funds 2015</b>	<b>Restricted Funds 2015</b>	<b>Total Funds 2015</b>	<b>Total Funds 2014</b>
<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net (expenditure) and net movement in funds for the year</b>	(7,686)	1,074	(6,612)	(6,563)
<b>Reconciliation of funds</b>				
Total funds brought forward	35,358	1,298	36,656	43,219
<b>Total funds carried forward</b>	<u>27,672</u>	<u>2,372</u>	<u>30,044</u>	<u>36,656</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The (loss) for the year for Companies Act purposes comprises the net (expenditure) for the year and was £(6,612) (2014: £(6,563)).

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Company Number 07117428**

**Balance Sheet**  
**at 31st December 2015**

	<i>Note</i>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b><i>Fixed Assets</i></b>			
Tangible Assets	<i>11</i>	10,320	15,243
		<hr/>	<hr/>
<b><i>Current Assets</i></b>			
Debtor	<i>12</i>	3,015	2,221
Cash at Bank and In Hand		17,370	19,947
		<hr/>	<hr/>
<b>Total Current Assets</b>		<b>20,385</b>	<b>22,168</b>
		<hr/>	<hr/>
<b><i>Creditors: Amounts Falling Due Within One Year</i></b>	<i>13</i>	661	755
		<hr/>	<hr/>
<b><i>Net Current Assets</i></b>		<b>19,724</b>	<b>21,413</b>
		<hr/>	<hr/>
<b><i>Net Assets</i></b>		<b>30,044</b>	<b>36,656</b>
		<hr/>	<hr/>

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Company Number 07117428**

**Balance Sheet**  
**at 31st December 2015**

	<i>Note</i>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b><i>The Funds of the charity:</i></b>			
<b>Unrestricted Income Funds</b>		27,672	35,358
<b>Restricted Income Funds</b>		2,372	1,298
		<hr/>	<hr/>
<b>Total Charity Funds</b>	<b>14</b>	30,044	36,656
		<hr/>	<hr/>

For the year ending 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The Financial Statements were approved by the Trustees on 25 May 2016 and signed on their behalf by:



**Mrs. H. Wigglesworth**  
**Director**

The annexed notes form part of these Financial Statements.



# **Emmanuel Community Projects Limited**

## ***(A Company Limited by Guarantee)***

### **Notes**

***(forming part of the Financial Statements)***

#### **1. Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the Financial Statements are set out below and have also been consistently applied within the same Financial Statements.

##### **Basis of Preparation**

The Financial Statements have been prepared under the historical cost convention, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

##### **Company Status**

The charity is a company limited by guarantee and has no share capital. The Members of the Company are the Directors named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per Member of the charity.

##### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes. The Directors consider that core grants received should be treated as unrestricted as their funding terms reflect the primary objects of the charity.

Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the Financial Statements.

# **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

## **Notes - continued** ***(forming part of the Financial Statements)***

### **1. Principal Accounting Policies - continued**

#### **Fund Accounting - continued**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the Financial Statements.

#### **Incoming Recognition Policies**

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

- The charity 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;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

#### **Donated services and facilities**

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.

#### **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 following activity headings:

- Costs of raising funds comprise the costs incurred by the charity to raise funds for charitable purposes and their associated support costs.
- Expenditure on charitable activities includes the costs and activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

# **Emmanuel Community Projects Limited**

## ***(A Company Limited by Guarantee)***

### **Notes - continued** ***(forming part of the Financial Statements)***

#### **1. Principal Accounting Policies - continued**

##### **Expenditure and irrecoverable VAT - continued**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

##### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor Vehicles	- 20% on cost.
Equipment	- 15% on 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.

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Notes - continued**  
***(forming part of the Financial Statements)***

**1. Principal Accounting Policies - continued**

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes.

No taxation is payable due to the charitable status of the organisation.

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Notes - continued**  
**(forming part of the Financial Statements)**

<b>2.</b>	<b>Donations and Grants</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2015 £</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2014 £</b>
	Derbyshire County Council	-	500	500	-	-	-
	Trinity Methodist Church	100	-	100	-	-	-
	Duffield Parish Council	-	-	-	-	500	500
	Belper Rotary Club	100	-	100	-	-	-
	Duffield Community Association	-	500	500	500	-	500
	Lubrizol Limited	-	500	500	500	-	500
	Derbyshire Community Foundation	-	-	-	-	1,000	1,000
	Foundation Derbyshire	-	1,000	1,000	-	-	-
	Garfield Weston Foundation	-	-	-	-	2,500	2,500
	Lubrizol Limited – Romance Academy	-	-	-	-	300	300
	Christian Aid Foundation – Romance Academy	-	-	-	-	150	150
	Other - Romance Academy	-	-	-	-	250	250
	Christmas Appeal	400	-	400	-	-	-
	<b>Other</b>						
	Donations	7,683	-	7,683	6,181	-	6,181
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		8,283	2,500	10,783	7,181	4,700	11,881
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Notes – Continued**  
**(forming part of the Financial Statements)**

**3. Income from Other Trading Activities**

	<b>Unrestricted Funds 2015 £</b>	<b>Unrestricted Funds 2014 £</b>
Carnival Takings	-	272
	<hr/>	<hr/>

**4. Income from Charitable Activities**

	<b>Unrestricted Funds 2015 £</b>	<b>Unrestricted Funds 2014 £</b>	<b>Restricted Funds 2014 £</b>	<b>Total Funds 2014 £</b>
Youth Centre Activities				
Romance Academy Weekend	-	-	275	275
Bowling	84	72	-	72
Massive Activities	155	42	-	42
Tuck Shop at Youth Centre	250	468	-	468
	<hr/>	<hr/>	<hr/>	<hr/>
	489	582	275	857
	<hr/>	<hr/>	<hr/>	<hr/>
Share a Bus Hire and Registration Fees	2,920	3,833	-	3,833
	<hr/>	<hr/>	<hr/>	<hr/>

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Notes – Continued**  
**(forming part of the Financial Statements)**

**5. Analysis of Expenditure on Charitable Activities**

	<b>Basis of Allocation</b>	<b>Massive Youth Centre</b>	<b>Share A Bus Project</b>	<b>Total 2015</b>	<b>Total 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly</b>					
<b>Allocated to activities</b>					
Staff Costs	Direct	5,945	-	5,945	9,720
Activities Costs	Direct	815	83	898	1,930
TV Licence	Direct	150	-	150	150
Independent Examiners Fees	Direct	660	-	660	661
<b>Support costs</b>					
<b>Allocated to activities</b>					
Premises	Usage	386	-	386	504
Motor Expenses	Usage	-	5,124	5,124	2,204
Insurance	Usage	715	1,406	2,121	1,963
Travel	Staff Time	44	-	44	393
Training Costs	Staff Time	-	-	-	485
Repairs and Renewals	Usage	107	-	107	43
General Office Administration	Usage	43	-	43	80
Depreciation	Usage	523	4,800	5,323	5,263
		<u>9,388</u>	<u>11,413</u>	<u>20,801</u>	<u>23,396</u>

Of the £20,801 expenditure in 2015 (2014: £23,396), £19,375 was charged to unrestricted funds (2014: £19,392) and £1,426 to restricted funds (2014: £4,004).

# **Emmanuel Community Projects Limited** **(A Company Limited by Guarantee)**

## **Notes – Continued** **(forming part of the Financial Statements)**

### **6. Summary Analysis of Expenditure and Related Income for Charitable Activity**

This table shows the costs of the two main charitable activities and the sources of income directly to support those activities.

	<b>Massive Youth Centre £</b>	<b>Share A Bus Project £</b>	<b>Total  £</b>
Costs	(9,388)	(11,413)	(20,801)
Direct Grant Support	2,500	-	2,500
	<hr/>	<hr/>	<hr/>
Net cost funded from other income	(6,888)	(11,413)	(18,301)
	<hr/>	<hr/>	<hr/>

### **7. Net Incoming Resources for the Year**

This is stated after charging:	<b>2015 £</b>	<b>2014 £</b>
Depreciation	5,323	5,263
Independent Examiners Fees re external scrutiny	660	661
	<hr/>	<hr/>

### **8. Staff Costs and Staff Numbers**

	<b>2015 £</b>	<b>2014 £</b>
Salaries and wages	5,945	9,720
	<hr/>	<hr/>

No employee received emoluments of more than £60,000.

The average monthly head count was 2 staff (2014: 2) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	<b>2015 Number</b>	<b>2014 Number</b>
Youth Centre Employees	<u>2</u>	<u>2</u>

The charity does not operate any pension scheme for its employees.



# **Emmanuel Community Projects Limited** **(A Company Limited by Guarantee)**

## **Notes – Continued** **(forming part of the Financial Statements)**

### **9. Trustee Remuneration and Expenses**

No trustees received any remuneration during the year. Travel costs amount to £44 (2014: £393) were reimbursed to 2 (2014 - 2) employees of the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year (2014 – Nil).

### **10. Taxation**

As a charity, Emmanuel Community Projects Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### **11. Tangible Fixed Assets**

	<b>Motor Equipment Vehicles</b>		<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 <sup>st</sup> January 2015	24,000	3,089	27,089
Additions	-	400	400
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> December 2015	24,000	3,489	27,489
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 <sup>st</sup> January 2015	10,400	1,446	11,846
Charge for year	4,800	523	5,323
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> December 2015	15,200	1,969	17,169
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 <sup>st</sup> December 2015	8,800	1,520	10,320
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> December 2014	13,600	1,643	15,243
	<hr/>	<hr/>	<hr/>

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Notes – Continued**  
***(forming part of the Financial Statement)***

<b>12.</b>	<b>Debtors</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
	Other Debtors	1,448	546
	Prepayments	1,567	1,675
		<hr/>	<hr/>
		3,015	2,221
		<hr/>	<hr/>
<b>13.</b>	<b>Creditors: Amounts Falling Due Within One Year</b>	<b>£</b>	<b>£</b>
	Accruals	661	755
		<hr/>	<hr/>

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Notes - Continued**  
**(forming part of the Financial Statements)**

14. Movement in Funds	At 1 <sup>st</sup> January 2015	Incoming Resources	Outgoing Resources	Transfers	At 31 <sup>st</sup> December 2015
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Reserve	35,358	11,692	(19,378)	-	27,672
<b>Restricted Funds</b>					
Duffield Community Association	-	500	-	-	500
Derbyshire Community Foundation	471	-	(471)	-	-
Lubrizol Limited	-	500	-	-	500
Duffield Parish Council	500	-	(455)	-	45
Derbyshire County Council	-	500	(500)	-	-
Foundation Derbyshire	-	1,000	-	-	1,000
Fund for the Elderly	327	-	-	-	327
Total Restricted Funds	1,298	2,500	(1,426)	-	2,372
<b>Total Funds</b>	36,656	14,192	(20,804)	-	30,044

## **Emmanuel Community Projects Limited** ***(A Company Limited by Guarantee)***

### **Notes - continued** ***(forming part of the Financial Statements)***

#### **14. Movement in Funds –Continued**

##### **Unrestricted Funds**

The general reserve represents the free funds of the charity which are not designated for particular purposes.

##### **Purpose of Restricted Funds**

**Duffield Community Association:** A grant for £500 was received to provide funds for the Massive Youth Centre. No expenditure was undertaken during the year to discharge the restriction and the monies remain in a restricted fund.

**Derbyshire Community Foundation:** This was a donation to fund the purchase of equipment and staff costs. Restricted expenditure of £471 has been made during the year, leaving no balance in the restricted fund at the year end.

**Lubrizol Limited:** A grant for £500 was received to provide funds for the Massive Youth Project. No expenditure was undertaken during the year to discharge the restriction and the monies remain in a restricted fund.

**Duffield Parish Council:** This is a donation to fund the purchase of equipment. £455 of expenditure was undertaken during the year, leaving a balance of £45 in the restricted fund at the year end.

**Derbyshire County Council:** A grant for £500 was received to provide funds for the Massive Youth Project towards the costs associated with the training of volunteers and the provision of uniforms. The expenditure undertaken has discharged the restriction.

**Foundation Derbyshire:** A grant for £1,000 was received to provide funds for the Massive Youth Project to fund training packages for volunteers with a focus on mentoring of volunteers. No expenditure was undertaken during the year to discharge the restrictions and the monies remain in a restricted fund.

**Fund For The Elderly:** The fund relates to accumulated donations which are received on condition they will be used for the benefit of the elderly.

**Emmanuel Community Projects Limited**  
**(A Company Limited by Guarantee)**

**Notes - continued**  
**(forming part of the Financial Statements)**

**15. Analysis of Net Assets Between Funds**

	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund Balances at 31st December 2015 are represented by:			
Tangible Fixed Assets	10,320	-	10,320
Current Assets	18,013	2,372	20,385
Current Liabilities	(661)	-	(661)
	<hr/>	<hr/>	<hr/>
	27,672	2,372	30,044
	<hr/>	<hr/>	<hr/>

**16. Control Relationship**

In the directors opinion the charity is controlled jointly by the Board of Trustees, no individual having ultimate control.

**Emmanuel Community Projects Limited**  
***(A Company Limited by Guarantee)***

**Schedule To The Accounts**  
***(Not forming part of the Financial Statements)***

	<b>2015</b>	<b>2014</b>
<b>Cost of Activities</b>	<b>£</b>	<b>£</b>
Paintballing	290	-
Website Hosting	28	24
Megazone	-	79
Bowling	84	76
Romance Academy Costs	-	272
Art Project	25	280
Computer Games and Controllers	-	55
Darts Accessories/Last Dance Game	-	67
Refreshments for 6 <sup>th</sup> Formers	-	12
Share a Bus costs	83	50
Share of Cordless Phone	-	20
Playing Cards	-	9
Sweets	-	14
Christmas Decorations	-	29
Bracelet making materials	-	65
Food	22	268
Pool Cues/Triangle/Tips	-	5
Other	102	605
Embroidered hoodies	264	-
	<hr/>	<hr/>
	898	1,930
	<hr/>	<hr/>