

**Hollybush Christian Fellowship**  
**Trustees' report and financial statements**  
**for the year ended 31 December 2020**

**Charity number: 1088838**

# Hollybush Christian Fellowship

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## **Hollybush Christian Fellowship**

### **Legal and administrative information**

<b>Charity number</b>	1088838
<b>Registered office</b>	Hollybush Newsham Thirsk North Yorkshire YO7 4DH
<b>Trustees</b>	Pastor J C Wilkinson C Wilkinson A Bennison Rev P Gregory J Wilkinson
<b>Independent Examiners</b>	W G Pearson FCA FCCA The Barker Partnership Chartered Accountants & Statutory Auditors 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD
<b>Bankers</b>	HSBC 189 High Street Northallerton North Yorkshire DL7 8LQ  Kingdom Bank Limited Ruddington Fields Business Park Mere Way, Ruddington Nottingham, NG11 6JS

# **Hollybush Christian Fellowship**

## **Report of the trustees for the year ended 31 December 2020**

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

#### *Governing document*

The charity's objects and regulations are regulated by a Trust Deed dated 27 June 2001 and under that document, is constituted as an unincorporated association.

#### *Trustees*

The trustees are appointed by a resolution of the Trustees passed by a majority of the Trustees.

### **Objectives and activities**

The object of the charity is to advance the Christian faith in the county of North Yorkshire and in other such parts of the United Kingdom, or the World, as the trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust. Also, to relieve persons who are in conditions of need or hardship, or who are aged or sick, and to relieve the distress caused thereby in the said location, and in such other parts of the United Kingdom, or the World, as the trustees may from time to time think fit.

When reviewing the charity's objectives and activities and future plans the trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

The first two months and into March went forward as normal promising to be a very active spring and summer with many bookings and enquiries for the whole year through to December. Then the pandemic hit the British Isles and lockdown ensued. Within two weeks every booking was cancelled through to December 2020 and it is still on going. Within a few days the charity received notice that the site was to close immediately, and a council grant was given, a cheque for £10,000. The trustees decided to continue the employment of those on staff for the rest of the year. Lorraine Winton has been helping assist Irene, who had an accident in March 2020 and John Wakeling has carried out practical work inside and outside the premises enabling the property to be kept clean and tidy.

Because there has not been any footfall on the premises there have been no meetings hence no offerings. Thankfully, the private caravan owners have mainly paid their monthly fees, which almost paid for the cost of the Missionary Monthly payments, the trust has benefited from a small legacy, and also several members contributed to monthly direct debit (not all gift aid). Several meetings were tried pre-Christmas but stopped through covid restriction legislation. A poor, practical, unseen enemy is near. To hopefully end very shortly and an opportunity to be re-established.

Capital payments completed this past year include replacing the boiler in the main church, new radio microphones and a new video recording system.

# **Hollybush Christian Fellowship**

## **Report of the trustees for the year ended 31 December 2020**

### **Financial review**

The net assets of the charity have reduced in the year by £82,896 from £1,395,692 to £1,312,796 (2019 - a reduction of £59,026). This decrease includes depreciation charges of £32,160 (2019 - £42,362).

### *Reserves Policy*

The trustees have established the policy whereby the unrestricted funds not committed or invested in tangible fixed assets are held as general funds at such a level as there are free reserves to provide financial flexibility over the next financial year. The Trustees have previously set aside £50,000 for the purchase of 16 acres of land. The Trustees do not expect that this land purchase will take place, and have therefore reallocated £50,000 from the designated fund to the general fund.

### **Statement of trustees' responsibilities**

The trustees 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).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Pastor J C Wilkinson  
**Trustee**

17 August 2021

## **Hollybush Christian Fellowship**

### **Independent examiner's report to the trustees on the unaudited financial statements of Hollybush Christian Fellowship.**

I report on the accounts of Hollybush Christian Fellowship for the year ended 31 December 2020 set out on pages 2 to 13.

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

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act;
- and to state whether particular matters have come to my attention.

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

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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**W G Pearson FCA FCCA**

The Barker Partnership  
Chartered Accountants & Statutory Auditors  
17 Central Buildings  
Market Place  
Thirsk  
North Yorkshire  
YO7 1HD

18 August 2021

## Hollybush Christian Fellowship

### Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
<b>Income and endowments from</b>				
Donations and legacies	2	63,129	63,129	80,582
Other trading activities	3	14,127	14,127	82,297
Investments	4	2,420	2,420	2,464
Other income	5	10,000	10,000	-
<b>Total</b>		<u>89,676</u>	<u>89,676</u>	<u>165,343</u>
<b>Expenditure on</b>				
Charitable activities	6	<u>172,572</u>	<u>172,572</u>	<u>224,369</u>
<b>Total</b>		<u>172,572</u>	<u>172,572</u>	<u>224,369</u>
<b>Net income</b>		(82,896)	(82,896)	(59,026)
Total funds brought forward		<u>1,395,692</u>	<u>1,395,692</u>	<u>1,454,717</u>
<b>Total funds carried forward</b>		<u>1,312,796</u>	<u>1,312,796</u>	<u>1,395,691</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 13 form an integral part of these financial statements.

## Hollybush Christian Fellowship

### Balance sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	9		981,888		1,000,660
<b>Current assets</b>					
Debtors	10	13,573		25,362	
Cash at bank and in hand		321,179		374,496	
		<u>334,752</u>		<u>399,858</u>	
<b>Creditors: amounts falling due within one year</b>	11	(3,844)		(4,827)	
<b>Net current assets</b>			<u>330,908</u>		<u>395,031</u>
<b>Net assets</b>			<u>1,312,796</u>		<u>1,395,691</u>
<b>Funds</b>	12				
Unrestricted income funds	13		<u>1,312,796</u>		<u>1,395,691</u>
<b>Total funds</b>			<u>1,312,796</u>		<u>1,395,691</u>

The financial statements were approved by the trustees on 17 August 2021 and signed on its behalf by

**Pastor J C Wilkinson**  
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.



# Hollybush Christian Fellowship

## Notes to financial statements for the year ended 31 December 2020

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust constitutes a public benefit entity as defined by FRS102.

#### 1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over fifty years and twenty years
Plant and machinery	-	25% straight line
Fixtures, fittings and equipment	-	20% straight line

## Hollybush Christian Fellowship

### Notes to financial statements for the year ended 31 December 2020

#### 1.6. Pensions

The charity operates a defined contribution pension scheme for certain employees.

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The scheme and its assets are held by independent managers.

#### 2. Donations and legacies

	<b>Unrestricted funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Offerings - Normal	32,942	32,942	38,722
Offerings - Family Camp	-	-	5,478
Gift Aid - Normal	28,600	28,600	35,102
Gift Aid - Family Camp	-	-	1,280
Legacies	1,587	1,587	-
	<u>63,129</u>	<u>63,129</u>	<u>80,582</u>

#### 3. Other trading activities

	<b>Unrestricted funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Cafe Income - Normal	1,425	1,425	11,072
Cafe Income - Family Camp	-	-	6,899
Caravan - Electricity Charges	181	181	493
Caravan - Site fees	10,650	10,650	14,060
Log Cabins income - Normal	835	835	7,947
Facility Income	200	200	21,769
Fees - Family Camp	-	-	12,899
Fees - Youth Camp	836	836	4,543
Audio Income	-	-	2,043
Video Income	-	-	572
	<u>14,127</u>	<u>14,127</u>	<u>82,297</u>

## Hollybush Christian Fellowship

### Notes to financial statements for the year ended 31 December 2020

#### 4. Investments

	Unrestricted funds £	2020 Total £	2019 Total £
Bank interest receivable	2,420	2,420	2,464
	<u>2,420</u>	<u>2,420</u>	<u>2,464</u>

#### 5. Other income

	Unrestricted funds £	2020 Total £	2019 Total £
Government grants	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>

## Hollybush Christian Fellowship

### Notes to financial statements for the year ended 31 December 2020

#### 6. Charitable activities

	Unrestricted funds £	2020 Total £	2019 Total £
Accommodation	-	-	340
Accommodation - Family Camp	-	-	4,299
Audio Expenditure	1,182	1,182	2,023
Cafe Expenditure	1,478	1,478	13,804
Cafe Expenditure - Family Camp	-	-	3,821
Cafe Expenditure - Youth Camp	-	-	1,688
Gifts & Donation	100	100	4,477
Marquees & Toilets - Family Camp	-	-	4,600
Other Expenditure - Family Camp	148	148	6,896
Other Expenditure - Youth Camp	60	60	726
Gifts to missions	15,248	15,248	17,950
Gifts to missions - camp	-	-	4,948
Payments to Evangelists	1,880	1,880	1,920
Outreach Literature	142	142	141
Outreach	-	-	1,370
TV Licence	159	159	155
Printing	694	694	1,008
Publicity	38	38	688
Payments to Guest Speakers	1,640	1,640	4,516
Guest Speakers - Family Camp	-	-	3,090
Sunday School Expenditure	83	83	16
Mileage payments	91	91	371
Video expenditure	2,410	2,410	185
Governance and support costs (note 7)	147,219	147,219	145,337
	<u>172,572</u>	<u>172,572</u>	<u>224,369</u>

## Hollybush Christian Fellowship

### Notes to financial statements for the year ended 31 December 2020

#### 7. Governance and support costs

	Unrestricted funds £	2020 Total £	2019 Total £
Staff costs - Wages & salaries	34,858	34,858	35,816
Staff costs - Pension costs	1,013	1,013	1,171
Establishment - Rates & water	3,031	3,031	2,343
Establishment - Light & heat	7,644	7,644	7,794
Establishment - Repairs & maintenance	43,503	43,503	28,981
Establishment - Insurance	5,713	5,713	5,104
Cleaning wages	6,539	6,539	6,539
Cleaning materials & services	7,619	7,619	8,876
Office equipment	290	290	110
Office materials	-	-	197
Postage and stationery	220	220	240
Subscriptions	79	79	240
Telephone	1,012	1,012	805
Professional - Accountancy fees	2,827	2,827	4,588
Professional - Other	711	711	171
Depreciation & impairment	32,160	32,160	42,362
	<u>147,219</u>	<u>147,219</u>	<u>145,337</u>

# Hollybush Christian Fellowship

## Notes to financial statements for the year ended 31 December 2020

### 8. Employees

Employment costs	2020 £	2019 £
Wages and salaries	34,858	35,816
Pension costs	1,013	1,171
	<u>35,871</u>	<u>36,987</u>

Miss J Wilkinson, a trustee of Hollybush Christian Fellowship, has been employed as Office Administrator from 1 January 2012. Miss J Wilkinson was paid salary of £26,203 in the year (2019 - £25,709). Additional pension costs paid were £1,013 (2019 - £1,171). The other trustees were not paid during the year. No employee received emoluments of more than £60,000 (2019 : None).

### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2020 Number	2019 Number
Trustees	5	8
Administrative	2	2
Other staff	1	1
	<u>8</u>	<u>11</u>

### 9. Tangible fixed assets

	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
At 1 January 2020	1,317,671	212,552	166,639	1,696,862
Additions	-	13,388	-	13,388
At 31 December 2020	<u>1,317,671</u>	<u>225,940</u>	<u>166,639</u>	<u>1,710,250</u>
<b>Depreciation</b>				
At 1 January 2020	326,269	205,947	163,986	696,202
Charge for the year	26,703	6,675	(1,218)	32,160
At 31 December 2020	<u>352,972</u>	<u>212,622</u>	<u>162,768</u>	<u>728,362</u>
<b>Net book values</b>				
At 31 December 2020	<u>964,699</u>	<u>13,318</u>	<u>3,871</u>	<u>981,888</u>
At 31 December 2019	<u>991,402</u>	<u>6,605</u>	<u>2,653</u>	<u>1,000,660</u>

## Hollybush Christian Fellowship

### Notes to financial statements for the year ended 31 December 2020

#### 10. Debtors

	2020 £	2019 £
Other debtors	13,573	25,362

#### 11. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	3,844	4,827

#### 12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:		
Tangible fixed assets	981,888	981,888
Current assets	334,752	334,752
Current liabilities	(3,844)	(3,844)
	1,312,796	1,312,796

#### 13. Unrestricted funds

	At 1 January 2020 £	Outgoing resources £	At 31 December 2020 £
Unrestricted Funds	1,481,288	(172,572)	1,308,716
Designated Fund - Mission Fund	4,080	-	4,080
	1,485,368	(172,572)	1,312,796

#### Purposes of unrestricted funds

##### Unrestricted funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

##### Designated funds

Represents monies set aside for gifts to missions in furtherance of the charity's objectives.