

Hollybush Christian Fellowship
Trustees' report and financial statements
for the year ended 31 December 2021



Hollybush Christian Fellowship

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Hollybush Christian Fellowship

Legal and administrative information

Charity number	1088838
Registered office	Hollybush Newsham Thirsk North Yorkshire YO7 4DH
Trustees	Pastor J C Wilkinson J Wilkinson P Kemp
Independent Examiners	W G Pearson FCA FCCA The Barker Partnership Chartered Accountants & Statutory Auditors 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD
Bankers	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

Statement from Chairman of Trustees

for the year ended 31 December 2021

Because of the continuing pandemic, there were no meetings and many rules concerning the caravan site. Regulations concerning entry to the site - come by pre-appointment, no use of toilets, no use of water, no overnight stay, two hours stay etc.

The caravan owners paid their monthly fees, which amounted to almost the same figure as the cost of monthly payments we make to our missionaries and mission support (coincidence)!

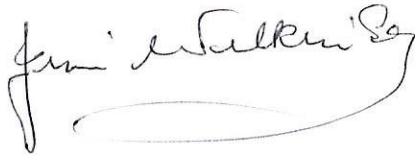
Several legacies and gifts were given during the year, which enabled the rise of income during the year. We did not receive any income from the Government programme for the year 2021.

Tim and Sarah Brown came on staff on 1st August 2021. Four people died during the year (classified as Covid?).

Meetings began on Sunday afternoon at 2.30pm from 4th July 2021, which also went out on the internet and continued on forward to year end.

Two members meetings were arranged in July and September, which were cancelled because of Covid.

Finances for the year have depleted but various lockdowns hopefully will cease and footfalls increase.

A handwritten signature in black ink, appearing to read 'Jim Wilkinson', with a large, sweeping underline.

Jim Wilkinson
Chairman

9 September 2022

Hollybush Christian Fellowship

Report of the trustees for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. 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

Due to the ongoing Covid-19 pandemic it was not possible to hold meetings during the first half of 2021. Meetings began from July 2021 which were also streamed on the internet. Several legacies and gifts were received during the year. Income from caravans has been maintained which has allowed the charity to continue its support to missions and missionaries.

Financial review

The net assets of the charity have reduced in the year by £9,440 from £1,312,796 to £1,303,356 (2020 - a reduction of £82,896). This decrease includes depreciation charges of £34,898 (2020 - £32,160).

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.

Hollybush Christian Fellowship

Report of the trustees for the year ended 31 December 2021

Statement of trustees' responsibilities

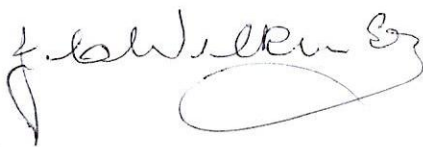
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

9 September 2022

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 2021 set out on pages 3 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.

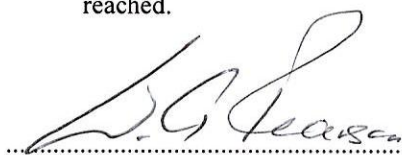
Basis of independent examiner's statement

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

10 September 2022

Hollybush Christian Fellowship

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Income and endowments from				
Donations and legacies	2	117,876	117,876	63,129
Other trading activities	3	16,810	16,810	14,127
Investments	4	1,421	1,421	2,420
Other income	5	17,470	17,470	10,000
Total		<u>153,577</u>	<u>153,577</u>	<u>89,676</u>
Expenditure on				
Charitable activities	6	163,017	163,017	172,572
Total		<u>163,017</u>	<u>163,017</u>	<u>172,572</u>
Net income		(9,440)	(9,440)	(82,896)
Total funds brought forward		<u>1,312,796</u>	<u>1,312,796</u>	<u>1,395,692</u>
Total funds carried forward		<u>1,303,356</u>	<u>1,303,356</u>	<u>1,312,796</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 8 to 13 form an integral part of these financial statements.

Hollybush Christian Fellowship

Balance sheet as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		946,990		981,888
Current assets					
Debtors	10	19,910		13,573	
Cash at bank and in hand		340,416		321,179	
		<u>360,326</u>		<u>334,752</u>	
Creditors: amounts falling due within one year	11	(3,960)		(3,844)	
Net current assets			356,366		330,908
Net assets			<u>1,303,356</u>		<u>1,312,796</u>
Funds	12				
Unrestricted income funds	13		1,303,356		1,312,796
Total funds			<u>1,303,356</u>		<u>1,312,796</u>

The financial statements were approved by the trustees on 9 September 2022 and signed on its behalf by

Pastor J C Wilkinson
Trustee



The notes on pages 8 to 13 form an integral part of these financial statements.

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2021

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 2021

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

	Unrestricted funds £	2021 Total £	2020 Total £
Offerings - Normal	42,626	42,626	32,942
Gift Aid - Normal	46,340	46,340	28,600
Legacies	28,910	28,910	1,587
	<u>117,876</u>	<u>117,876</u>	<u>63,129</u>

3. Other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Cafe Income - Normal	354	354	1,425
Caravan - Electricity Charges	539	539	181
Caravan - Site fees	12,876	12,876	10,650
Log Cabins income - Normal	2,900	2,900	835
Facility Income	141	141	200
Fees - Youth Camp	-	-	836
	<u>16,810</u>	<u>16,810</u>	<u>14,127</u>

4. Investments

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	1,421	1,421	2,420
	<u>1,421</u>	<u>1,421</u>	<u>2,420</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2021

5. Other income

	Unrestricted funds £	2021 Total £	2020 Total £
Government grants	17,470	17,470	10,000
	<u>17,470</u>	<u>17,470</u>	<u>10,000</u>

6. Charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Audio Expenditure	1,633	1,633	1,182
Cafe Expenditure	949	949	1,478
Gifts & Donation	515	515	100
Other Expenditure - Family Camp	160	160	148
Other Expenditure - Youth Camp	-	-	60
Gifts to missions	16,890	16,890	15,248
Payments to Evangelists	1,928	1,928	1,880
Outreach Literature	40	40	142
TV Licence	162	162	159
Printing	944	944	694
Publicity	1,350	1,350	38
Payments to Guest Speakers	470	470	1,640
Sunday School Expenditure	-	-	83
Mileage payments	180	180	91
Video expenditure	705	705	2,410
Governance and support costs (note 7)	137,091	137,091	147,219
	<u>163,017</u>	<u>163,017</u>	<u>172,572</u>

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Notes to financial statements for the year ended 31 December 2021

7. Governance and support costs

	Unrestricted funds £	2021 Total £	2020 Total £
Staff costs - Wages & salaries	50,443	50,443	34,858
Staff costs - Pension costs	1,179	1,179	1,013
Establishment - Rates & water	1,629	1,629	3,031
Establishment - Light & heat	3,473	3,473	7,644
Establishment - Repairs & maintenance	13,031	13,031	43,503
Establishment - Insurance	6,030	6,030	5,713
Cleaning wages	13,215	13,215	6,539
Cleaning materials & services	4,597	4,597	7,619
Office equipment	170	170	290
Office materials	60	60	-
Postage and stationery	337	337	220
Subscriptions	1,004	1,004	79
Telephone	1,947	1,947	1,012
Professional - Accountancy fees	4,737	4,737	2,827
Professional - Other	341	341	711
Depreciation & impairment	34,898	34,898	32,160
	<u>137,091</u>	<u>137,091</u>	<u>147,219</u>

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Notes to financial statements for the year ended 31 December 2021

8. Employees

Employment costs	2021 £	2020 £
Wages and salaries	50,443	34,858
Pension costs	1,179	1,013
	<u>51,622</u>	<u>35,871</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 £26,323 in the year (2020 - £26,203). Additional pension costs paid were £1,053 (2020 - £1,013). The other trustees were not paid during the year. No employee received emoluments of more than £60,000 (2020 : 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:

	2021 Number	2020 Number
Trustees	5	5
Administrative	4	2
Other staff	1	1
	<u>10</u>	<u>8</u>

9. Tangible fixed assets

	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 January 2021 and At 31 December 2021	<u>1,317,670</u>	<u>225,940</u>	<u>166,639</u>	<u>1,710,249</u>
Depreciation				
At 1 January 2021	352,971	212,622	162,768	728,361
Charge for the year	26,703	6,485	1,710	34,898
At 31 December 2021	<u>379,674</u>	<u>219,107</u>	<u>164,478</u>	<u>763,259</u>
Net book values				
At 31 December 2021	<u>937,996</u>	<u>6,833</u>	<u>2,161</u>	<u>946,990</u>
At 31 December 2020	<u>964,699</u>	<u>13,318</u>	<u>3,871</u>	<u>981,888</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2021

10. Debtors

	2021 £	2020 £
Other debtors	19,910	13,573

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	3,960	3,844

12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2021 as represented by:		
Tangible fixed assets	946,990	946,990
Current assets	360,326	360,326
Current liabilities	(3,960)	(3,960)
	1,303,356	1,303,356

13. Unrestricted funds

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	At 31 December 2021 £
Unrestricted Funds	1,308,716	153,577	(163,017)	1,299,276
Designated Fund - Mission Fund	4,080	-	-	4,080
	1,312,796	153,577	(163,017)	1,303,356

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.