

Charity number: 1088838

Hollybush Christian Fellowship
Trustees' report and financial statements
for the year ended 31 December 2023

THE BARKER PARTNERSHIP
Chartered Accountants
Thirsk

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 Wilkinson P Kemp Pastor J C Wilkinson M Camp S R Weatherill E Parlour	Chairperson (from 15 December 2023) Chairperson (to 15 December 2023) (Appointed 26 March 2024)
Independent Examiners	B Cross ACA The Barker Partnership Chartered Accountants 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 2023

I am writing on behalf of the Trustees of Hollybush Christian Fellowship. The year 2023 started off well with new members adding to the church. Encouraging to see growth after the decline that occurred after the Covid period.

We were beginning preparations to organise the Family Camp that runs in the summer, running from Friday 28th July to Friday 4th August, the family camp went ahead as planned although the weather could have been better.

The camp was quite well attended the team did a great job and the camp was appreciated by the attendees.

The prayer meeting on a Tuesday 12:30 to 2:30 has seen a significant increase in attendees, what used to be in the region of 12-30 is now consistently within the 30-40 mark.

Due to the decrease in weekly contributions to the church offerings, less meetings on a Friday and gift aid not being reinstated there has been a loss of income of close to £50,000 for the year, which is an increased loss from previous years, however, we continue to receive legacies and donations from those, kind enough to leave them.

There has been a change from within the Trustee structure, Peter Kemp has officially stepped down in his role as chairman and I (Joanna Wilkinson) have taken on this role.

There has been around 20 new members of the church which seems to be consistent with last years figures, they seem to be attending the services regularly.

Despite any difficulties that have been encountered the Lord Jesus remains faithful and will continue to guide us and lead us as we venture forward.

Joanna Wilkinson
Trustee and Chairperson
29 August 2024

Hollybush Christian Fellowship

Report of the trustees for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. 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

Financial review

The net assets of the charity have reduced in the year by £56,874 from £1,250,277 to £1,193,403 (2022 - a reduction of £53,079). This decrease includes depreciation charges of £34,019 (2022 - £34,275).

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 2023

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 Wilkinson
Trustee

29 August 2024

Hollybush Christian Fellowship

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

I report to the trustees on my examination of the accounts of Hollybush Christian Fellowship for the year ended 31 December 2023 set out on pages 3 to 13.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee'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 2011 Act.

Independent examiner's statement

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do 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.

.....

B Cross ACA

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

29 August 2024

Hollybush Christian Fellowship

Statement of financial activities

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Designated funds £	2023 Total £	2022 Total £
Income and endowments from					
Donations and legacies	2	111,873	2,991	114,864	112,258
Other trading activities	3	53,574	-	53,574	54,263
Investments	4	5,579	-	5,579	1,527
Total		<u>171,026</u>	<u>2,991</u>	<u>174,017</u>	<u>168,048</u>
Expenditure on					
Charitable activities	5	<u>227,900</u>	<u>2,991</u>	<u>230,891</u>	<u>221,127</u>
Total		<u>227,900</u>	<u>2,991</u>	<u>230,891</u>	<u>221,127</u>
Net income		(56,874)	-	(56,874)	(53,079)
Total funds brought forward		<u>1,250,277</u>	<u>-</u>	<u>1,250,277</u>	<u>1,303,356</u>
Total funds carried forward		<u>1,193,403</u>	<u>-</u>	<u>1,193,403</u>	<u>1,250,277</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 2023

		2023	2022
	Notes	£	£
Fixed assets			
Tangible assets	8	891,002	925,022
Current assets			
Debtors	9	22,966	24,467
Cash at bank and in hand		286,034	303,257
		<u>309,000</u>	<u>327,724</u>
Creditors: amounts falling due within one year	10	<u>(6,599)</u>	<u>(2,469)</u>
Net current assets		<u>302,401</u>	<u>325,255</u>
Net assets		<u>1,193,403</u>	<u>1,250,277</u>
Funds	11		
Unrestricted income funds	12	<u>1,193,403</u>	<u>1,250,277</u>
Total funds		<u>1,193,403</u>	<u>1,250,277</u>

The financial statements were approved by the trustees on 29 August 2024 and signed on its behalf by

Pastor J 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 2023

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 2023

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 £	Designated funds £	2023 Total £	2022 Total £
Offerings - Normal	53,238	-	53,238	52,851
Offerings - Family Camp	6,859	2,841	9,700	11,122
Gift Aid - Normal	8,013	-	8,013	26,512
Gift Aid - Family Camp	1,047	150	1,197	1,075
Ukraine Appeal	-	-	-	6,000
Donations and legacies	42,716	-	42,716	14,698
	<u>111,873</u>	<u>2,991</u>	<u>114,864</u>	<u>112,258</u>

3. Other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Cafe Income - Normal	2,052	2,052	2,046
Cafe Income - Family Camp	3,356	3,356	3,472
Caravan - Electricity Charges	967	967	914
Caravan - Site fees	13,892	13,892	15,560
Log Cabins income - Normal	6,244	6,244	5,585
Facility Income	10,399	10,399	10,978
Fees - Family Camp	12,700	12,700	10,801
Fees - Youth Camp	975	975	-
Audio Income	2,121	2,121	1,609
Other income	868	868	3,298
	<u>53,574</u>	<u>53,574</u>	<u>54,263</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2023

4. Investments

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	5,579	5,579	1,527
	<u>5,579</u>	<u>5,579</u>	<u>1,527</u>

5. Charitable activities

	Unrestricted funds £	Designated funds £	2023 Total £	2022 Total £
Accommodation	1,260	-	1,260	751
Accommodation - Family Camp	5,050	-	5,050	2,154
Audio Expenditure	4,090	-	4,090	3,753
Cafe Expenditure	3,013	-	3,013	2,314
Cafe Expenditure - Family Camp	3,385	-	3,385	1,411
Gifts & Donation	1,408	-	1,408	8,670
Marquees & Toilets - Family Camp	7,710	-	7,710	6,612
Other Expenditure - Family Camp	13,567	-	13,567	7,024
Gifts to missions	12,620	-	12,620	16,645
Gifts to missions - camp	2,480	2,991	5,471	1,435
Payments to Evangelists	1,650	-	1,650	1,800
Outreach Literature	-	-	-	45
TV Licence	164	-	164	164
Printing	591	-	591	1,715
Publicity	2,482	-	2,482	1,011
Payments to Guest Speakers	1,708	-	1,708	2,691
Guest Speakers - Family Camp	-	-	-	3,650
Sunday School Expenditure	-	-	-	130
Mileage payments	-	-	-	185
Video expenditure	-	-	-	871
Governance and support costs (note 7)	166,722	-	166,722	158,096
	<u>227,900</u>	<u>2,991</u>	<u>230,891</u>	<u>221,127</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2023

6. Governance and support costs

	Unrestricted funds £	2023 Total £	2022 Total £
Staff costs - Wages & salaries	59,206	59,206	63,632
Staff costs - Pension costs	1,581	1,581	2,578
Establishment - Rates & water	2,621	2,621	1,708
Establishment - Light & heat	19,662	19,662	7,857
Establishment - Repairs & maintenance	13,133	13,133	13,087
Establishment - Insurance	6,130	6,130	6,110
Cleaning wages	10,600	10,600	11,584
Cleaning materials & services	10,943	10,943	11,780
Office materials	-	-	162
Postage and stationery	560	560	118
Subscriptions	230	230	385
Telephone	1,190	1,190	623
Professional - Accountancy fees	2,850	2,850	604
Professional - Other	2,989	2,989	587
Training	-	-	1,838
Bank charges	1,008	1,008	1,168
Depreciation & impairment	34,019	34,019	34,275
	<u>166,722</u>	<u>166,722</u>	<u>158,096</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2023

7. Employees

Employment costs	2023 £	2022 £
Wages and salaries	59,206	63,632
Pension costs	1,581	2,578
	<u>60,787</u>	<u>66,210</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 £27,040 in the year (2022 - £27,040). Additional pension costs paid were £1,082 (2022 - £1,082). The other trustees were not paid during the year. No employee received emoluments of more than £60,000 (2022 : 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:

	2023 Number	2022 Number
Trustees	5	5
Administrative	4	4
Other staff	1	1
	<u>10</u>	<u>10</u>

8. Tangible fixed assets

	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 January 2023 and At 31 December 2023	<u>1,317,670</u>	<u>237,047</u>	<u>167,839</u>	<u>1,722,556</u>
Depreciation				
At 1 January 2023	406,377	225,231	165,927	797,535
Charge for the year	<u>26,703</u>	<u>6,124</u>	<u>1,192</u>	<u>34,019</u>
At 31 December 2023	<u>433,080</u>	<u>231,355</u>	<u>167,119</u>	<u>831,554</u>
Net book values				
At 31 December 2023	<u>884,590</u>	<u>5,692</u>	<u>720</u>	<u>891,002</u>
At 31 December 2022	<u>911,293</u>	<u>11,816</u>	<u>1,912</u>	<u>925,021</u>

Hollybush Christian Fellowship

Notes to financial statements for the year ended 31 December 2023

9. Debtors

	2023 £	2022 £
Other debtors	22,966	24,467

10. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	6,599	2,469

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:		
Tangible fixed assets	891,002	891,002
Current assets	309,000	309,000
Current liabilities	(6,599)	(6,599)
	<u>1,193,403</u>	<u>1,193,403</u>

12. Unrestricted funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
Unrestricted Funds	1,246,197	171,026	(227,900)	1,189,323
Designated Fund - Mission Fund	4,080	2,991	(2,991)	4,080
	<u>1,250,277</u>	<u>174,017</u>	<u>(230,891)</u>	<u>1,193,403</u>

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.