

THE TREE OF LIFE CENTRE COLNE VALLEY
(FORMERLY UNITED CHURCHES HEALING
MINISTRY LIMITED)

FINANCIAL STATEMENTS

30th APRIL 2023

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

CONTENTS

	Page
Company information	1
Trustees' and Directors' annual report	2 - 5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 13

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

COMPANY INFORMATION

Status

The Tree of Life Centre Colne Valley (formerly United Churches Healing Ministry Limited) is a registered charity (number 1097753).

Company registration number 04614787.

The company is limited by guarantee.

Directors and trustees

Elizabeth Hardy
Bruce Jackson
Valerie Haigh
Sandra McSweeney
Beryl Thompson
Sam Keeley

Company secretary

Sandra McSweeney

Registered office

Beth Shalom
78 New Street
Milnsbridge
Huddersfield
HD3 4LD

Independent Examiner

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

Lloyds Bank
1 Westgate
Huddersfield
HD1 2DN

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY)
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30th APRIL 2023

The trustees present their report together with the financial statements of the charity for the year ended 30th April 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives, Organisation and Activities

The charity's legal status is that of a company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

The charity operates from Beth Shalom, 78 New Street, Milnsbridge, Huddersfield, HD3 4LD.

The charity is organised so that the trustees meet regularly to manage its affairs.

The objectives of the charity are:

- a) To promote and protect the good mental health of people resident in the United Kingdom, in particular in the county of West Yorkshire, by the provision of a Christian Counselling Service;
- b) To advance education by providing facilities for the training of Christian Counsellors;
- c) To promote good standards in Pastoral Care for the advancement of the Christian Faith throughout the United Kingdom, with regard but not restricted to the county of West Yorkshire.

Trustees

The Trustees who served during the year were:

- Elizabeth Hardy
- Bruce Jackson
- Valerie Haigh
- Sandra McSweeney
- Beryl Thompson
- Sam Keeley

Trustees are appointed and re-appointed by members of the company as determined by the company's Memorandum and Articles of Association.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY)
TRUSTEES' AND DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 30th APRIL 2023

Training

The Level 2, Level 3 and Diploma students have all completed their courses and new Level 4 Diploma is full for the start in September - we have had to start a waiting list as it is overprescribed for this year's intake. We still need more students to sign up for new Level 3 for it to be able to run.

We have two new trainers: one for Levels 2 & 3 and another for Level 4 due to the current trainer, Christine Wilkinson, stepping down, however she is coming back as the new Personal Development group facilitator. In addition, we have a new group supervisor starting with us; someone we have known for a number of years who will be joining us in September for the new students.

CPCAB are visiting next week for their annual visit, one of the things we hope to discuss is how we can upgrade the Level 4 to Level 5.

Helen Brightwell, who is part of the training team, manages a CPD hub which uses our premises and this is proving popular as she offers a course every month on specialist subjects.

We are working on integrating the BACP SCoPed format within our training this coming year.

Centre

Lee Crossland has managed to source some grants this year for us and also the Co-operative Group have made us a community charity for this year.

We have begun working with Action Coach recently who provide business support and made some good contacts that we hope will prove beneficial for the centre in areas of the building and finances.

We are also looking at succession planning as some of the core teams are considering stepping down or retiring in the next 12 month.

Throughout the year the management committee met monthly to review what is needed and what is happening in all areas.

We had the 30th anniversary and changed the name from United Churches Healing Ministry to The Tree of Life Centre Colne Valley (TLC). This seems to have been received well.

Counselling

We have just reviewed our Counsellor categories moving some counsellors from CPD to Resident or Core Counsellors.

The new Placement L4 students will be in position from September and hopefully seeing clients from December 23 / Jan 24.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY)
TRUSTEES' AND DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 30th APRIL 2023

Anita Sharpe who was the Level 4 group supervisor, has joined the Counselling admin team to support with paperwork and archiving, etc.

Management

I have had a meeting with Folly Hall again this year to look at referrals and funding - or the lack of it.

There has been discussions about promoting ourselves in the wider community to try and encourage volunteers, Liz chair of the trustees is going to write to the churches she has contact with to arrange for some of us to go and speak at some of their services.

We have been updating Policies & Procedures and have introduced relevant new ones.

Huddersfield New College

Marion Donaldson continues to manage the surgery at HNC which has now finished for the summer break. It has gone well this year and we have received some good feedback. At present there has just been Marion working there. We will need to arrange to meet with the representatives of the College over the next few months to recontract with them for the new term in September.

Charity Shop

The shop has continued to tick over but has struggled for volunteers, especially key holders, which has impacted on the opening times and the takings.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY)
TRUSTEES' AND DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 30th APRIL 2023

Reserves Policy and Risk Management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

Guarantee

The charity has no share capital and the liability of members is limited by guarantee. In the event of the company being wound up, the members can be called upon to contribute up to a maximum of £1 each.

Valerie Haigh
Chief Executive Officer

25 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF THE TREE OF LIFE CENTRE COLNE VALLEY(FORMERLY UNITED CHURCHES HEALING MINISTRY)

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2023 set out on pages 7 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirement of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered to be part of an independent examination: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)]

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.

D M Butterworth FCA
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

25 October 2023

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30th APRIL 2023

Notes		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
	Incoming resources				
	Donations and legacies				
	Grants and donations	38,073	-	38,073	34,781
	Income from investments				
	Bank interest	101	-	101	29
	Income from charitable activities				
	Charitable activities	74,168	-	74,168	54,521
2	Other Income	38,469	-	38,469	29,554
	Total income	<u>150,811</u>	<u>-</u>	<u>150,811</u>	<u>118,885</u>
	Expenditure on				
3	Charitable activities	133,685	-	133,685	131,625
	Other	900	-	900	900
	Total resources expended	<u>134,585</u>	<u>-</u>	<u>134,585</u>	<u>132,525</u>
	Net incoming/(outgoing) resources	16,226	-	16,226	(13,640)
	Reconciliation of funds				
	Total funds brought forward	<u>111,567</u>	<u>-</u>	<u>111,567</u>	<u>125,207</u>
	Total funds carried forward	<u><u>127,793</u></u>	<u><u>-</u></u>	<u><u>127,793</u></u>	<u><u>111,567</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 13 form part of these financial statements.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

BALANCE SHEET

30th APRIL 2023

Notes		2023 £	2022 £
	Fixed assets		
5	Tangible assets	280,393	288,202
	Current assets		
6	Debtors	12,416	18,743
	Cash at bank and in hand	45,840	50,239
		58,256	68,982
7	Creditors: amounts falling due within one year	(27,218)	(45,815)
	Net current assets	31,038	23,167
	Total assets less current liabilities	311,431	311,369
8	Creditors: amounts falling due after one year	(183,638)	(199,802)
	Net assets	127,793	111,567
	Funds		
	Unrestricted funds	127,793	111,567
	Total Funds	127,793	111,567

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477.

Directors' responsibilities:

- The members have not required the company to obtain an audit of the year in question in accordance with Section 476; and
- The directors' acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to the small companies regime and with FRS 102 and the Charities SORP FRS 102.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

BALANCE SHEET (continued)

30th APRIL 2023

These financial statements were approved by the board of directors and authorised for issue on 25 October 2023 and are signed on its behalf by:

Elizabeth Hardy – Director

Valerie Haigh – Director

Company Registration Number: 04614787

The notes on pages 10 to 13 form part of these financial statements.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th APRIL 2023

1 Accounting policies

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

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities SORP FRS 102 and the Companies Act 2006 with certain modifications to reflect the non-profit making activities of the company.

b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

The charity received government grants in respect of Job Retention Scheme and covid support grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

c) Expenditure on charitable activities

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

d) Fixed assets and depreciation

Fixed assets are included in the financial statements at cost less depreciation. Depreciation is provided on the following bases to write down the cost of the assets over their expected useful lives:

Land and buildings	- 2% on cost
Fixtures and equipment	- 20% on cost

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2023

Accounting policies (continued)

e) Restricted funds

Where funds have been received for a specific purpose, they are treated as restricted funds.

f) Grants payable

Grants payable are charged to the financial statements in the year that they are incurred.

g) Pensions

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered trusts. Contributions are charged to the financial statements as they are incurred.

2. Other income	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sports hall hire	21,201	-	21,201	18,948
Room hire	15,806	-	15,806	8,081
Rent	-	-	-	-
Miscellaneous	1,462	-	1,462	2,525
	<u>38,469</u>	<u>-</u>	<u>38,469</u>	<u>29,554</u>
3. Resources expended	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Charitable activities:				
Staff costs	65,408	-	65,408	64,289
Counselling	3,280	-	3,280	4,115
Training	19,123	-	19,123	13,329
Sports hall	525	-	525	525
Charity shop	2,278	-	2,278	2,350
Property expenses	13,436	-	13,436	14,387
Administration expenses	8,956	-	8,956	11,183
Loan interest	12,304	-	12,304	13,165
Depreciation	8,375	-	8,375	8,282
	<u>133,685</u>	<u>-</u>	<u>133,685</u>	<u>131,625</u>

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2023

4. Staff costs

	2023	2022
	£	£
Wages and salaries	62,661	63,432
National insurance	-	-
Pension costs	947	857
	<u>63,608</u>	<u>64,289</u>

The average number of persons employed by the charity during the year amounted to 6 (2022: 7).

	Freehold Land and Buildings	Fixtures and Equipment	Total
	£	£	£
5. Tangible fixed assets			
Balance b/f	411,404	35,132	446,536
Additions	-	566	566
Disposals	-	-	-
	<u>411,404</u>	<u>35,698</u>	<u>447,102</u>
Balance c/f	<u>411,404</u>	<u>35,698</u>	<u>447,102</u>
Depreciation			
Balance b/f	126,687	34,647	161,334
Charge for the year	8,228	147	8,375
On disposals	-	-	-
	<u>131,915</u>	<u>34,794</u>	<u>169,709</u>
Balance c/f	<u>131,915</u>	<u>34,794</u>	<u>169,709</u>
Net book values			
As at 30 th April 2023	<u>279,489</u>	<u>904</u>	<u>280,393</u>
As at 30 th April 2022	<u>287,717</u>	<u>485</u>	<u>288,202</u>

During 2013 the property was professionally valued at £395,000. On this basis the directors do not consider that any impairment provision is required.

THE TREE OF LIFE CENTRE COLNE VALLEY (FORMERLY UNITED CHURCHES HEALING MINISTRY LIMITED)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2023

6. Debtors	2023	2022
	£	£
Trade debtors	6,589	14,760
Other debtors	2,627	566
Prepayments	3,200	3,417
	<u>12,416</u>	<u>18,743</u>
	<u><u>12,416</u></u>	<u><u>18,743</u></u>
 7. Creditors: Amounts falling due within one year	 2023	 2022
	£	£
Trade creditors	3,389	3,133
Bank loans	16,165	15,341
Accruals	1,835	1,323
Deferred income	5,829	26,018
	<u>27,218</u>	<u>45,815</u>
	<u><u>27,218</u></u>	<u><u>45,815</u></u>
 8. Creditors: Amounts falling due after one year	 2023	 2022
	£	£
Bank loans	<u>183,638</u>	<u>199,802</u>
	<u><u>183,638</u></u>	<u><u>199,802</u></u>

The bank loans are secured against the freehold property and are repayable over 25 years.

9. Guarantee

The liability of members is limited to £1 in the event of the winding up of the company.

10. Control

There is no one controlling party of the company.