

THE TREE OF LIFE CENTRE COLNE VALLEY

FINANCIAL STATEMENTS

30th APRIL 2025

THE TREE OF LIFE CENTRE COLNE VALLEY

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THE TREE OF LIFE CENTRE COLNE VALLEY

COMPANY INFORMATION

Status

The Tree of Life Centre Colne Valley is a registered charity (number 1097753).

Company registration number 04614787.

The company is limited by guarantee.

Directors and trustees

Elizabeth Hardy
Valerie Haigh
Sandra McSweeney
Dr Jonathan Gurr
Dr Alan Priest

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

TRUSTEES' AND DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 30th APRIL 2025

The trustees present their report together with the financial statements of the charity for the year ended 30th April 2025 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
- Valerie Haigh
- Sandra McSweeney
- Dr J Gurr (Appointed 29 July 2024)
- Dr A Priest (Appointed 29 July 2024)

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

TRUSTEES' AND DIRECTORS' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 30th APRIL 2025

Another busy year, I can't believe how quickly it has and is going. Everyone has been working hard as always in all departments. It has seen some colleagues leaving, and we have also welcomed new people into the team at TLC. We continue to thank God for all his faithfulness and his blessings to us.

Training

Exciting news on the Level 4 Diploma, which has been approved by CPCAB to be a Level 5. Many thanks for the hard work from Jo Hamer, who teaches on the Level 4 Diploma. We have 14 students that are going to be graduating in November. CPCAB have been in and completed their external verification of all the training courses, and we received a lovely report from them, thanks again to all the trainers and training admin team.

The new courses, due to start in September, are beginning to fill and we are interviewing potential students for the new Level 5.

I have also been delivering training in other areas, which has been bringing in more revenue to training for The Tree of Life Centre.

Centre

Sadly, we have had to say goodbye to Kate Jones, however her husband, Nic is continuing to update and manage the web page for us, and we are incredibly grateful to him. This means we have had the joy of welcoming Tracie Lewis into the post of Secretary to the Trust, and she is doing a fabulous job.

We also have a new social media volunteer, Max Elvidge. We greatly appreciate his skills and how he is updating things for us.

Chris Haigh continues to work hard with the fundraising and has submitted several bids, which we are waiting to hear back from. He has also made contacts within Kirklees Council, which has been very helpful. Also, with the Co-op, who continue to support us through their Local Community Fund.

Jess Johnson has come on board to do fundraising around events, she is working hard organising a gig on 19th July that one of our trustees and his band have kindly offered to perform for us.

We are still looking at creating the friends of TLC, so if anyone reading this is interested, please contact us to have a conversation.

I took part in the London Marathon on Sunday 27th April, to raise funds for TLC, and thank you so very much to all that kindly sponsored me. When all the sponsorship money is in, and the gift aid claimed, it should be around £7,000. This will be put to good use for the benefit of the centre, and for all who use the service.

We have been obtaining quotes to replace the roof of the centre. The quotes are needed so that we can apply for grants. We are hoping to start work on this in the new year. Please pray for us to get the funds we need.

Counselling

Liz Hardy has taken on the Head of Counselling this year, and this has been a great help. We have just heard that we again have been given BACP accredited status for the counselling side of TLC. Thanks to all the work put in by Kate, and then Tracie, this is no easy task when you haven't done this before. There has been a lot of work going on behind the scenes to try to minimise the DNA (Did not Attend) and cancellations, however it still is an ongoing issue.

THE TREE OF LIFE CENTRE COLNE VALLEY

TRUSTEES' AND DIRECTORS' ANNUAL REPORT (Continued)

FOR THE YEAR ENDED 30th APRIL 2025

I want to say a big thank you to all the admin staff and all the counselling volunteers, without you we wouldn't have a service.

Shop

Anita Quirke, the manager, retired on the 1st of May 2025. We wish her well and thank her for all her years of service. We have been fortunate to now have a new manager, Lynn Benham, in place, who brings with her experience and knowledge of running a charity shop.

Several of the staff from the centre, and the new manager volunteered their time to give the shop a good clean and get it ready for re-opening, so watch this space. If any one does have a bit of spare time and would like to consider helping in any way, please contact the centre.

I look forward to seeing what God has in store for us in the coming year. God bless you all for all your support and service.

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.

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.



Val Haigh
Chief Executive Officer

11th November 2025

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF THE TREE OF LIFE CENTRE COLNE VALLEY

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2025 set out on pages 6 to 12.

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

11th November 2025

THE TREE OF LIFE CENTRE COLNE VALLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30th APRIL 2025

Notes		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
	Incoming resources				
	Donations and legacies				
	Grants and donations	31,959	-	31,959	38,788
	Income from investments				
	Bank interest	391	-	391	214
	Income from charitable activities				
	Charitable activities	79,253	-	79,253	100,798
2	Other Income	35,817	-	35,817	38,459
	Total income	<u>147,420</u>	<u>-</u>	<u>147,420</u>	<u>178,259</u>
	Expenditure on				
3	Charitable activities	170,344	-	170,344	145,095
	Other	960	-	960	960
	Total resources expended	<u>171,304</u>	<u>-</u>	<u>171,304</u>	<u>146,055</u>
	Net outgoing /incoming resources	(23,884)	-	(23,884)	32,204
	Reconciliation of funds				
	Total funds brought forward	<u>159,997</u>	<u>-</u>	<u>159,997</u>	<u>127,793</u>
	Total funds carried forward	<u><u>136,113</u></u>	<u><u>-</u></u>	<u><u>136,113</u></u>	<u><u>159,997</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 9 to 12 form part of these financial statements.

THE TREE OF LIFE CENTRE COLNE VALLEY

BALANCE SHEET

30th APRIL 2025

Notes		2025 £	2024 £
	Fixed assets		
5	Tangible assets	263,654	271,943
	Current assets		
6	Debtors	29,700	32,668
	Cash at bank and in hand	25,420	54,536
		55,120	87,204
7	Creditors: amounts falling due within one year	(31,966)	(32,784)
	Net current assets	23,154	54,420
	Total assets less current liabilities	286,808	326,363
8	Creditors: amounts falling due after one year	(150,695)	(166,402)
	Net assets	136,113	159,961
	Funds		
	Unrestricted funds	136,113	159,961
	Total Funds	136,113	159,961

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 ended 30 April 2025 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.

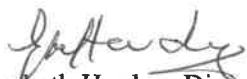
These financial statements have been prepared in accordance with the provisions applicable to the small companies regime and with FRS 102 and the Charities SORP FRS 102.

THE TREE OF LIFE CENTRE COLNE VALLEY

BALANCE SHEET (continued)

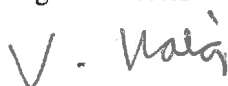
30th APRIL 2025

These financial statements were approved by the board of directors and authorised for issue on 11th November 2025 and are signed on its behalf by:



Elizabeth Hardy – Director

Valerie Haigh – Director



Company Registration Number: 04614787

The notes on pages 9 to 12 form part of these financial statements.

THE TREE OF LIFE CENTRE COLNE VALLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th APRIL 2025

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.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2025

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
	2025	2025	2025	2024
	£	£	£	£
Sports hall hire	21,820	-	21,820	23,292
Room hire	12,302	-	12,302	13,953
Miscellaneous	1,695	-	1,695	1,214
	<u>35,817</u>	<u>-</u>	<u>35,817</u>	<u>38,459</u>
Resources expended	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
3. Charitable activities:				
Staff costs	76,808	-	76,808	68,568
Counselling	4,335	-	4,335	4,943
Training	31,777	-	31,777	22,627
Sports hall	525	-	525	525
Charity shop	1,153	-	1,153	1,218
Property expenses	22,676	-	22,676	14,973
Administration expenses	14,666	-	14,666	12,307
Loan interest	9,915	-	9,915	11,485
Depreciation	8,489	-	8,489	8,449
	<u>170,344</u>	<u>-</u>	<u>170,344</u>	<u>145,095</u>

Other costs:

Independent examination fee	<u>960</u>	=	<u>960</u>	<u>960</u>
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THE TREE OF LIFE CENTRE COLNE VALLEY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2025

4. Staff costs

	2025	2024
	£	£
Wages and salaries	75,719	67,627
Pension costs	1,089	941
	<u>76,808</u>	<u>68,568</u>

The average number of persons employed by the charity during the year amounted to 7 (2024: 6).

	Freehold Land and Buildings	Fixtures and Equipment	Total
	£	£	£
5. Tangible fixed assets			
Balance b/fwd.	411,404	35,698	447,102
Additions	-	200	-
Disposals	-	-	-
	<u>411,404</u>	<u>35,898</u>	<u>447,102</u>
Balance c/fwd.	<u>411,404</u>	<u>35,898</u>	<u>447,102</u>
Depreciation			
Balance b/fwd.	140,143	35,016	175,159
Charge for the year	8,228	261	8,450
On disposals	-	-	-
	<u>148,371</u>	<u>35,277</u>	<u>175,159</u>
Balance c/fwd.	<u>148,371</u>	<u>35,277</u>	<u>175,159</u>
Net book values			
As at 30 th April 2025	<u>263,033</u>	<u>621</u>	<u>263,654</u>
As at 30 th April 2024	<u>271,261</u>	<u>682</u>	<u>271,943</u>

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

THE TREE OF LIFE CENTRE COLNE VALLEY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30th APRIL 2025

6. Debtors	2025	2024
	£	£
Trade debtors	25,035	29,003
Other debtors	1,099	656
Prepayments	3,566	3,009
	<u>32,700</u>	<u>32,668</u>
7. Creditors: Amounts falling due within one year	2025	2024
	£	£
Trade creditors	7,113	4,008
Bank loans	16,446	17,237
Other creditors	1,018	939
Accruals	3,324	1,770
Deferred income	4,065	8,830
	<u>31,966</u>	<u>32,784</u>
8. Creditors: Amounts falling due after one year	2025	2024
	£	£
Bank loans	<u>150,695</u>	<u>166,402</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 each in the event of the winding up of the company.

10. Control

There is no one controlling party of the company.