

THE ELDWICK CHURCH

England & Wales · Charity number 1139493

Details

Status Registered

Legal form Other

Registered 2010-12-23

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Activities: The purpose of the Charity is to advance the Christian faith in the Area of Benefit. This includes celebration of public worship, teaching the Christian faith, mission, evangelism & outreach activities, pastoral work, including visiting the sick & bereaved, provision of facilities with a Christian ethos for the local community, and support of other, relevant charities in the UK and overseas.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£179,452	£148,893	-	-
2024-12-31	£158,234	£157,487	-	-
2023-12-31	£133,912	£140,961	-	-
2022-12-31	£119,401	£125,626	-	-
2021-12-31	£115,743	£113,603	-	-
2020-12-31	£116,228	£105,559	-	-

Trustees

Name	Role	Appointed
Sharron Arnold	Chair	2026-03-10
Carole O'Neill		2025-04-29
Christopher Joseph O'Neill		2026-03-10
Gill Jowett		2022-05-15
James Huntington		2021-05-06
Margaret Hartley		2019-03-24
Monique Lees		2022-05-23
Rev Clare Stainsby		2023-08-29
Richard Keith Arnold		2026-03-10

THE ELDWICK CHURCH

England & Wales - Charity number 1139493

Accounts

ACM 22nd FEBRUARY

TRUSTEES' REPORT ON YEAR 2025

Administrative Information

The Eldwick Church (TEC) is a single congregation, local ecumenical partnership (LEP), created by the merger of Eldwick Methodist Church (EMC) and St Lawrence's (district) Church of England (the "Participating Churches"). The LEP was established formally on 10th October 2010, when the Constitution, as approved by the original Sponsoring Body, West Yorkshire Ecumenical Council (WYEC), was adopted.

The initial Trustees of the charity were elected and appointed on the same date.

The inaugural service of the new LEP (in the format of a Methodist Covenant Service), duly took place on 2nd January 2011. The Eldwick Church is based at an Anglican church building, formerly known as St Lawrence's Church. The church and the newly built (2018/19), integrated church hall and link area are situated in the centre of the village of Eldwick.

The Eldwick Church is part of the Diocese of Leeds (in the Deanery of Aire & Worth Valley) within the Church of England, and of the Airedale Circuit of the Yorkshire West District of the Methodist Church of Great Britain. The Eldwick Church LEP is registered with the Charity Commission (as charity registration number 1139493). The previous Annual Congregational Meeting (ACM) was held on 13th April 2025.

Objects of the Charity – Public Benefit

The purpose of the Charity is to advance the Christian faith in the Area of Benefit, in accordance with the principles and practices of the Participating Churches.

The Eldwick Church provides a mix of styles of worship, all of which aim to be stimulating and challenging; and it seeks to encourage members to grow in the Christian faith and to demonstrate God's love in the local community and beyond.

To further and achieve its purpose, the Charity engages in a range of activities, either on its own or (where appropriate) with others. These include, but are not restricted, to the following:

- *the celebration of public worship;*
- *the teaching of the Christian faith;*
- *mission, evangelism and appropriate outreach activities;*
- *pastoral work, including visiting the sick and the bereaved;*
- *the provision of facilities, with a Christian ethos, for the local community, including (but not restricted to), the elderly, the young and other groups with special needs; and*
- *the support of other, relevant charities in the UK and overseas.*

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Trustees

The primary governing body of the charity is The Eldwick Church Trustees' Council. The following served as trustees during the year:

<i>Ex officio & Elected Trustees</i>	
Anglican Minister	Revd Brian Greenfield – served throughout 2025 (ex officio)
Methodist Presbyter	Revd Clare Stainsby – served throughout 2025 (ex officio)
Churchwarden	Margaret Hartley – served throughout 2025
Other elected trustees	} James Huntington – served throughout 2025 (elected Chair)
	} Gill Jowett – served throughout 2025
	} Monique Lees – served throughout 2025
<i>Co-opted Trustees</i>	
Appointed by ex officio and elected Trustees at a Trustees' meeting	} Richard Arnold – served until ACM 2025 (elected Treasurer)
	] Rowena Gillow
	] Chris Wilkinson
	] Carole O'Neill
	] Anne Brown Treasurer from 22 nd July 2025 and Safeguarding Trustee from 29 th April 2025
Secretary	Alan Brown served throughout 2025 (re-elected 27 th May 2025)

Under the terms of the Constitution (clause 22a), the current Anglican Minister of the LEP (Revd Brian Greenfield) and Superintendent of the Airedale Circuit of the Methodist Church (Revd Clare Stainsby), are both Ex Officio members of TEC Trustees' Council.

Similarly, under clause 22b, four trustees can be elected at an Annual Congregational Meeting (ACM). The four Elected Trustees serve for a term of 3 years, or to the end of the 3rd ACM following their election, whichever occurs first.

Up to four Co-Opted Trustees may be appointed by decision and invitation of the Ex Officio and Elected Trustees, as provided for in clause 22c. This was duly done at the first trustee meeting held after the 2025 ACM (on 13th April 2025). Following their appointment, Co-Opted Trustees serve until the next ACM.

The Trustees held 8 meetings during the calendar year 2025. There was an average attendance rate of 85%. The next ACM will be held on Sunday, 22nd February 2026.

Governance Structure and Processes

To drive the detailed activities and work of the church, the “pillar” structure was created in 2018/19. All church activities are managed through one, or a combination of, the pillar groups listed below. Most church activities require cross-pillar collaboration to plan and deliver church activities. The pillar groups are:

- *Worship and Teaching*
- *Prayer and Pastoral*
- *Growing the Church (younger)*
- *Hospitality*
- *Communications*
- *Assets and Finance*

A “link trustee” is responsible for communication between the trustees and pillar group co-ordinators. The trustees are responsible for developing ideas and setting objectives, the link trustees for informing and explaining these to pillar groups and the groups are responsible for creating and implementing the detailed actions and plans to deliver the objectives. The pillar groups communicate through the link trustee to provide feedback, ask for clarification and to offer alternative suggestions as to practical approaches and plans. The link trustees are not de facto the leaders/chairs of their assigned pillars – each pillar determines how it will manage and govern its’ own activities.

Full congregational meetings are held, in accordance with the LEP Constitution, as follows:

- Annual congregational meeting (ACM) – at least 1 must be held each year, mainly to meet statutory and administrative requirements (elections for roles/offices, receive annual accounts, etc.)
- Special congregational meetings (SCM) – may be called at any time by the trustees or by written request from (at least) 10% of the current members at the time
- SCMs are typically held to discuss and decide on specific matters of significance and/or of particular concern to trustees/members. For example, to decide whether to embark on a major capital project or to amend key policies or elements of the governing documents

TEC Activities and Achievements in 2025

A summary of the work done in 2025 is set out below; grouping the activities and achievements under the following headings, which are the main strategic objectives of the church:

- ***Developing Confident Christians***
- ***Growing the Church (younger)***
- ***Serving the Community***

Developing Confident Christians

- In 2025 we continued to evolve the style and content of our worship in church, seeking to incorporate a mix of Anglican and Methodist heritage; whilst, at the same time, developing and embracing new and appropriate forms of worship. Each quarter, we liaise with the Circuit to create a three-month plan which ensures a balance of Methodist and Anglican input from our speakers and in communion services.
- In 2025, attendance in person at Sunday services increased to an average weekly figure of 56 (2024 comparative = 51).
- The attendances at (9) Breathe services ranged from 5 up to 14, (average = 8). This is often attended and valued by people who do not come on a Sunday morning.
- Messy Church style services have failed to increase numbers of young families as we had hoped, although since re-starting at Easter attendances by both adults and under 16s have very gradually increased, the average attendance being 16. This excludes Messy Christingle, which was well attended on Christmas Eve (50 adults and 20 children). The future and leadership of Messy Church will be a matter for trustees to consider in the coming year.
- We held 8 Sunday evening Praise services. These have been well received, with an average attendance of 36, many of whom have already been to a morning service that day.
- Other non-Sunday and community services and events were generally well-attended, including 132 people at the annual "Carols by Candlelight" (in 2024, the attendance was 77 people). We held a service at the beginning of November to remember those who had died, whether recently or many years ago. The attendance for this was 31, a number of whom were non-church members
- We continue to use live streaming technology to deliver church services to those unable to attend in person and this is an integral part of our pattern of worship delivery, reaching larger audiences than any form of purely "in church/person" services.
- Four House groups representing around 35% of church members, continued to run during 2025. The meetings provide good fellowship and lively discussions on Bible study matters.
- During November and the Christmas period we delivered a number of different events. These included the Remembrance Service, Carols by Candlelight, a Christmas Day morning service and Christmas Eve Christingle.

Growing the Church (younger)

- Throughout 2025 Messy Church has continued and the team has been supported by (Church Worker) Pippa Lupton from the Airedale Methodist Circuit. We have recognised our continuing need to look at opportunities for church outside of Sunday mornings, particularly as we respond to the community around us and changing patterns of family life.
- The continued success of our community (Link) Café has meant that people are being introduced to Church through the fellowship that they enjoy in Café. This has had the happy result of new faces attending Sunday worship.
- In September 2024 a new initiative, Repair Café was started, this has gathered a very enthusiastic team, half of whom are not church members. There is a large Fairtrade stall at each event and together the event provides a service as well as many opportunities for conversations and many different faces from the village coming into church.
- We held a Christingle service on Christmas Eve. This proved a very popular event with a lot of people attending who we have not seen in church before. Some 70 people attended, with 50 adults and 20 children. In 2024 the numbers were 23 and 33, a total of 56 people.
- The initial talks and ideas we shared with Eldwick Juniors Football Club have not yet yielded any fruit; because the club has had to move grounds and is not using Eldwick Rec at present, owing to the condition of the pitch.

Serving the Community

Hospitality

- The Hospitality pillar is led by Julie Smith; the link Trustee is Carole O'Neill. The pillar group meets every 6 months but communicates daily via WhatsApp.
- The primary function is to run the Link Café assisted by volunteers, including many from the community. The Café has operated every Tuesday and Thursday throughout the year except key holidays. The Café continues to be popular and there is a strong core group of regular customers. For many it is a source of social interaction as well as the refreshments.
- The customers are mainly retired people, but an increasing number of young families have been welcomed this last year (mums and children). New recruits are always welcome, but the team work hard to support each other to ensure the service continues.
- The hospitality pillar also caters for events within the church and community such as gala, praise services, messy church and more recently Repair café which is held monthly.

Prayer and Pastoral

- Margaret Hartley is Chair and the Link Trustee of the Prayer & Pastoral pillar.
- There are around 20 pastoral visitors, who serve the church family diligently. With an ageing membership, this can be challenging. The visitors meet annually to discuss their role, and to identify and resolve problems.
- The Prayer Tree continues to be well used by many people and is updated regularly. Individual prayer requests are dealt with confidentially by a member of the Prayer Team.

Communications

- The Communications team have had a busy 12 months, meeting at least quarterly. During this time Chris O'Neill has chaired the pillar, working with the Link Trustee (Chris Wilkinson) and Rachael White (Church Administrator).
- Key activities and services delivered throughout the year include:
 - *Weekly distribution of the notice sheet to the church family mailing list and to TEC Facebook page*
 - *Regular activity on multiple local social media sites (for example the Swan Avenue residents Facebook page)*
- This has ensured that our various services and activities were well publicised and advertised to the community that we serve:
 - *Sunday morning (weekly)*
 - *Praise and Breathe (monthly)*
 - *Church in the Garden working parties*
- Our Christmas schedule was well advertised via flyers; which were distributed throughout the Eldwick area. This covered the Carols and Candlelight service, Christingle on Christmas eve and morning worship / holy communion on Christmas day.
- Other efforts have included; encouraging inter-pillar group communications, so that we work collaboratively & cohesively, and maintaining items such as the external notice board.

Church Membership

The membership roll has been maintained regularly throughout the period, and will be presented formally, and confirmed at the next ACM on 22nd February 2026. The current membership roll and supplementary schedules (as of 14th February 2026) show:

- *99 full adult members (April 2025 = 96) with one member passing away since the 2025 ACM, and four new joiners in the period*
- *3 "Friends of TEC" (April 2025 = 3)*
- *4 junior church members (April 2025 = 5)*

All persons in each of the above categories are included on the pastoral care lists.

Church Attendance

Attendance in person at Sunday services in 2025 increased to an average weekly figure of 56 (in 2024 it was 51). The attendances at (9) Breathe services fluctuated between a minimum of 5 and a maximum of 14 during the year. The average attendance was 8 people.

Messy Church style services have failed to increase numbers of young families as we had hoped. The future ad leadership and direction of Messy Church and youth work generally, will be a matter for trustees to consider and develop in the coming year.

Other non-Sunday and community services and events were generally well-attended, including 132 people at the annual "Carols by Candlelight" (in 2024, the attendance was 77 people). We held a (Memories) service at the beginning of November; to remember those who had died, whether recently or many years ago. A number of non-church members attended this.

Financial Report – and Movement on General (Unrestricted) Funds

Supporting the activities and achievements noted above, we continue to exercise strong controls and disciplines over our finances, both income and expenditure. This has resulted in a sound and stable financial position. It has also enabled us to maintain the good state of the fabric of the building and to make infrastructure investments to support, enhance and increase our worship, charitable giving, communications and administration.

Total recurring income for the year on unrestricted funds was £119,676 (£117,281 in 2024). The total expenditure in the period was £107,743 (£117,297 in 2024). This generated an operating surplus on the General (unrestricted) Fund of £11,933 (deficit of £16 in 2024).

Late in the year, we received a legacy of £20,000 (2024 – £1,598) and there was an unrealised loss of £1,206 from the decrease in the value of our investments over the year (increase of £650 in 2024). The legacy was placed in a restricted fund until such time as the trustees decide how best to use it. Combined with a transfer of £13,822 to Restricted Funds, the overall result was a and decrease in Unrestricted Reserves of £3,095 (increase of £2,071 in 2024). Therefore, the resultant balance on Unrestricted Reserves at 31st December 2025, was £61,855 (£64,950 in 2024).

The transfer to Restricted Funds was to provide funding for the car park resurfacing project. The total cost of this was £31,943. The balance was met by a combination of grants, donations and associated Gift Aid.

Other (Restricted) Funds

Restricted fund monies and balances may only be applied to the specific purposes for which the monies were given. At the end of 2025 these comprised of balances on:

- Building fund, for expenditure incurred on the development of the church site and buildings, representing the balance sheet valuation of the assets, after accumulated, annual depreciation
- Eco project fund – an excess of funding for the installation of PV cells, which was completed in Q1, 2025
- The “Garden Project” fund, which supports expenditure on the development of the licensed rear garden of the Winston Grange property

Movements & Balances on Restricted Funds and Designated Funds

The movements during the year on all of these restricted funds are set out in note 10 (page 8) of the statutory accounts. As at 31st December the balances on the Restricted and Designated Funds were as follows:

Restricted Fund	FY 2025	FY 2024
• Building (fixed assets)	813,923	781,399
• Eco projects	1,189	21,415
• Garden Project	1,709	1,558
Total Restricted Reserves	£816,721	£804,372
Designated Legacy Fund	£20,000	£Nil

The legacy of £20,000 was received towards the end of the year and the Trustees agreed to set this aside in a separate fund until such time as there was a plan to use the money for a specific purpose rather than simply to support on-going expenditure. Plans will be made in 2026 to be good stewards of such generosity.

Charitable Donations

Discretionary charitable donations amounted to £6,636 (£4,977 in 2024). Donations to charitable causes from hypothecated fundraising initiatives amounted to £19,677 (£21,034 in 2024). This resulted in total charitable giving of £26,313 (£26,011 in 2024). This represented 20.5% of total income (16.4% in 2024).

Capital Commitments and Investments

There were no outstanding capital commitments at 31st December 2025 (£nil in 2024).

During the year there were two significant capital investments:

- Installation of solar panels (February) – at a cost of £20,987
- Resurfacing of the car park and painting of parking bays (March) – at a cost of £31,943

These were funded by a mix of donations, Gift Aid, grants and transfer from Reserves.

Reserves Policy

It is the policy of the LEP (as/when possible), to maintain a balance on Unrestricted Funds (i.e. General Fund), which equates to a minimum of three (3) months and up to six (6) months of general, recurring expenditure.

The balance of £61,855 (£64,950 in 2024) on the Unrestricted Fund at the year-end, equates to 6.9 months of such expenditure (in 2024 = 6.6 months). This reserve is held to cover any future deficits on annual income and expenditure accounts, or emergency situations which may arise. The draft budget for 2026, as approved by the trustees, forecasts cover of approximately 6.5 months at the year-end (with around £63,000 in unrestricted/general reserves).

Going Concern

The balance sheet at 31st December 2025 showed adequate cash balances to meet current and projected liabilities (both revenue and capital). The balance on Unrestricted Funds was outside the parameters of the reserves policy (slightly exceeding the upper limit). As noted above, the budget for 2026 predicts a slight decline in this ratio by the end of financial year 2026.

Investments

It is our policy to invest the available balances of our funds with the Church Commissioners and Local Authority fund (CCLA Investment Management Ltd.) and to hold deposits with various financial institutions, selected to provide a reasonable level of return, balanced with flexible and timely access to funds.

Statement of trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charity SORP
- Make accounting judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in business

Approved by The Eldwick Church Trustees' Council on **22nd February 2026**, and signed on its behalf by:

James Huntington (Chair of Trustees)

Alan Brown (Secretary to the Trustees)

THE ELDWICK CHURCH

ACCOUNTS

FOR THE YEAR ENDED

31 December 2025

Charity Number: 1139493

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2025

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2025 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Wilson FCA BFP

The Old Malthouse
Ryecroft
Bingley BD16 1DH

22nd February 2026

THE ELDWICK CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Unrestricted Funds £	Restricted & Designated Funds £	Building Funds £	2025 Total £	2024 Total £	
Note						
INCOMING RESOURCES						
Incoming resources from donors	2a	69,065	20,135	0	89,200	99,035
Other voluntary income	2b	1,034	0	0	1,034	1,849
Charitable & ancillary trading	2c	48,101	0	0	48,101	55,592
Other incoming resources (investments, etc.)	2d	1,476	0	0	1,476	1,758
TOTAL INCOMING RESOURCES		119,676	20,135	0	139,811	158,234
RESOURCES USED						
Missionary & charitable donations	3a	7,322	20,745	0	28,067	28,081
Activities directly related to Church work	3b	95,460	0	20,405	115,865	125,675
Fund Raising & Publicity	3c	3,077	0	0	3,077	2,866
Church management & administration	3d	1,884	0	0	1,884	865
TOTAL RESOURCES USED		107,743	20,745	20,405	148,893	157,487
SURPLUS/ (DEFICIT) FOR THE YEAR		11,933	(610)	(20,405)	(9,082)	747
TRANSFER BETWEEN FUNDS		(13,822)	(19,466)	33,288	0	-
OTHER RECOGNISED GAINS						
Unrealised gains/ (losses) on investments		(1,206)			(1,206)	650
NON-RECURRING INCOME	4		20,000	19,641	39,641	1,598
NON-RECURRING EXPENDITURE	5					761
		(3,095)	(75)	32,524	29,354	3,756
FUND BALANCES B/F AT 1 JANUARY		64,950	22,973	781,399	869,322	867,088
BALANCES C/F AT 31 DECEMBER		61,855	22,898	813,923	898,675	870,844

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	6	813,923	781,399
Investments	7	29,398	29,772
Total Fixed Assets		843,321	811,171
CURRENT ASSETS			
Debtors & prepayments	8	6,533	18,054
Cash at bank and in hand		61,729	53,902
Current Assets		68,263	71,957
CURRENT LIABILITIES (amounts falling due within 1 year)			
Sundry creditors & accruals	9	12,909	13,806
NET CURRENT ASSETS / (LIABILITIES)		55,354	58,151
NET ASSETS / (LIABILITIES)		898,675	869,322
REPRESENTED BY:			
Unrestricted Funds		61,854	64,950
Building Fund	10	813,923	781,399
Other Restricted & Designated Funds	10	22,898	22,973
TOTAL RESERVES		898,675	869,322

Signed: Rev Brian Greenfield

James Huntington

Date: 10th March 2026

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

The Accounts (financial statements) have been prepared in accordance with the Church Accounting Regulations 2006, 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees' Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

- General Funds are not subject to any restrictions regarding their use and are available for application to the general purposes
- Designated Funds are those monies which the Trustees have decided to allocate for particular purposes. They are also unrestricted in that the Trustees are free to re-designate them.
- Restricted Funds are only available to be applied for the purposes for which they were given.

Incoming Resources

- Collections are recognised when received by or on behalf of the Trustees' Council.
- Planned giving is recognised when received.
- Income tax recoverable on donations eligible for Gift Aid & GASD is recognised when the donation has been received.
- Grants and legacies are accounted for as soon as the Trustees are notified of legal entitlement.
- Funds raised at social events are accounted for gross.
- Income from cafe sales or from hire of accommodation are accounted for gross.
- Hire income from the letting of church premises is recognised when the income is due.
- Dividends and interest are accounted for when receivable and are received gross of tax.

Resources Used

- Grants and donations are accounted for when paid over, or when committed by the Trustees' Council.
- The Diocesan & Circuit Share is accounted for when payable.

Gains and Losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Fixed Assets

- Consecrated & beneficed property is excluded from the accounts in accordance with s.10(2)(a) & (c) of the Charities Act 2011.
- No value is placed on movable church furnishings as the Trustees consider these to be inalienable property.
- Expenditure incurred on repair and maintenance of the above assets is written off when incurred. Other items of equipment are capitalised, if over £2,500 individually, and are then depreciated over four years, in equal annual instalments.
- Tangible Fixed Assets are the capitalised costs of the building project; being the new church hall (phase 1), the construction of the link and simultaneous refurbishment of the church (phase 2). This work was completed in May 2019. The new facilities were brought into full use in June 2019 and are now being depreciated on the straight line basis over 50 years (in equal annual instalments).

Investments

Investments are valued at the market values at 31 December.

Current Assets

- Amounts owing to the Trustees' Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.
- Short-term deposits comprise accounts held with CAF Bank .

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2 INCOMING RESOURCES	Unrestricted General Funds	Restricted & Designated Funds	Restricted Building Funds	Total 2025 £	Total 2024 £
2(a) Incoming resources from donors					
Planned giving:	53,290			53,290	53,123
Collections at all services	1,277			1,277	1,176
Sundry donations	946	16,815		17,761	26,915
Tax reclaim	13,552	3,320		16,872	17,821
	<u>69,065</u>	<u>20,135</u>	-	<u>89,200</u>	<u>99,035</u>
2(b) Other ordinary incoming resources					
Fees (weddings & funerals)	1,034			1,034	1,849
	<u>1,034</u>	-	-	<u>1,034</u>	<u>1,849</u>
2(c) Income from charitable and ancillary trading					
Sundry income from social & fund-raising activities	14,556			14,556	14,852
Letting of Church premises	33,545			33,545	30,740
Grants received	-	-		-	10,000
	<u>48,101</u>	-	-	<u>48,101</u>	<u>55,592</u>
2(d) Income from investments					
Dividends and interest received	1,476			1,476	1,758
	<u>1,476</u>	-	-	<u>1,476</u>	<u>1,758</u>
TOTAL INCOMING RESOURCES (recurring)	<u>119,675</u>	<u>20,135</u>	-	<u>139,810</u>	<u>158,234</u>
3 RESOURCES USED	Unrestricted General Funds	Restricted & Designated Funds	Restricted Building Funds	Total 2025 £	Total 2024 £
3(a) Mission & Outreach - Donations & Costs					
Donations to UK causes	3,065	16,292		19,357	18,674
Donations to overseas causes	3,419	1,187		4,606	5,350
Sunday Coffee collections	152	2,198		2,350	1,986
Emergency & one-off appeals	-	-		-	-
Other donations & expenses		1,068		1,068	-
Mission & outreach costs	686			686	2,071
	<u>7,322</u>	<u>20,745</u>	-	<u>28,067</u>	<u>28,081</u>

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3 RESOURCES USED	Unrestricted General Funds	Restricted & Designated Funds	Restricted Building Funds	Total 2025 £	Total 2024 £
3(b) Activities directly relating to the church					
Share to the Diocese & Circuit	54,000			54,000	54,600
Office & clergy expenses	1,277			1,277	1,759
Church service upkeep	1,638			1,638	2,789
Employment costs	14,782			14,782	14,249
Property running costs	13,477			13,477	15,113
Property maintenance costs	10,287			10,287	19,406
Depreciation			20,405	20,405	17,759
	95,460	-	20,405	115,865	125,675
3(c) Fund-raising and publicity					
Costs of social events	3,077		-	3,077	2,866
	3,077	-	-	3,077	2,866
3(d) Church management and administration					
Office expenses	1,006			1,006	450
Professional fees	878			878	415
	1,884	-	-	1,884	865
TOTAL RESOURCES USED (recurring items)	107,743	20,745	20,405	148,893	157,487
4 NON-RECURRING & PRIOR YEAR INCOME					
No recurring income incl Gift Aid			14,963	14,963	-
Non recurring grants			4,678	4,678	
Legacies		20,000		20,000	1,598
	-	20,000	19,641	39,641	1,598
5 NON-RECURRING EXPENDITURE					
Capital expenditure	-			-	761
	-	-	-	-	761
6 TANGIBLE FIXED ASSETS					
Cost:			Fixtures & Fittings		
At 1 January 2025		887,929	-		887,929
Additions		52,929			52,929
Disposals					-
At 31 December 2025		940,858	-		940,858
Accumulated depreciation:					
At 1 January 2025		106,530	-		106,530
Charge for year		20,405	-		20,405
On disposals			-		-
At 31 December 2025		126,935	-		126,935
Net book amount at 31 December 2025		813,923	-		813,923
Net book amount at 31 December 2024					781,399

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7 INVESTMENTS	Total 2025	Total 2024
	£	£
Investments represent shares in the Central Board of Finance (CBF) of the		
At 31 December 2025, 1324.33 shares were held in the CBF fund (2024: 1287.58 shares). The values of these, based on share prices at 31 December were:	29,398	29,772
	29,398	29,772

8 DEBTORS	£	£
Income tax recoverable	5,384	18,054
Other debtors & pre-payments	1,149	-
	6,533	18,054

9 LIABILITIES : AMOUNTS DUE WITHIN ONE YEAR	£	£
Income in advance	933	610
Accruals	11,976	13,196
	12,909	13,806

10 DESIGNATED & RESTRICTED FUNDS

	Balance at 01 January 2025	Income, Donations & Transfers	Expenditure & Transfers	Balance at 31 December 2025	Balance at 31 December 2024
Building Fund	781,399	52,930	(20,405)	813,923	781,399
Mission Giving	-	19,677	(19,677) -	0	-
Garden Project	1,558	458	(307)	1,709	1,558
Give to go Green	21,415	-	(20,226)	1,189	21,415
Designated Legacy Fund		20,000		20,000	-
	804,372	93,065	(60,615)	836,822	804,372

11 NET ASSETS BY FUND

	Unrestricted General Funds	Restricted & Designated Funds	Restricted Building Funds	Total Funds 2025 £	Total Funds 2024 £
Tangible Assets			813,923	813,923	816,153
Investments	29,398			29,398	25,169
Current Assets	45,365		22,898	68,263	38,663
Creditors: Amounts falling due within one year	(12,909)			(12,909)	(8,251)
	61,854	-	836,821	898,675	871,734

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2025

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2025 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Emma Wilson FCA BFP

The Old Malthouse
Ryecroft
Bingley BD16 1DH

22nd February 2026

THE ELDWICK CHURCH

England & Wales - Charity number 1139493

Accounts

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Administrative Information

The Eldwick Church (TEC) is a single congregation, local ecumenical partnership (LEP), created by the merger of Eldwick Methodist Church (EMC) and St Lawrence's (district) Church of England (the "Participating Churches"). The LEP was established formally on 10th October 2010, when the Constitution, as approved by the original Sponsoring Body, West Yorkshire Ecumenical Council (WYEC), was adopted, and the initial Trustees of the charity were elected and appointed. The inaugural service of the new LEP (in the format of a Methodist Covenant Service), duly took place on 2nd January 2011. The Eldwick Church is based at an Anglican church building, formerly known as St Lawrence's church. The church and the newly built (2018/19), integrated church hall and link area are situated in the centre of the village of Eldwick.

The Eldwick Church is part of the Diocese of Leeds within the Church of England, and of the Airedale Circuit of the Yorkshire West District of the Methodist Church of Great Britain. The Eldwick Church LEP is a charity, registered with the Charity Commission (charity registration number 1139493). The previous Annual Congregational Meeting (ACM) was held on 12th May 2024.

Objects of the Charity – Public Benefit

The purpose of the Charity is to advance the Christian faith in the Area of Benefit, in accordance with the principles and practices of the Participating Churches. Eldwick Church provides a mix of styles of worship, all of which aim to be stimulating and challenging; and it seeks to encourage members to grow in the Christian faith and to demonstrate God's love in the local community and beyond.

To further and achieve its purpose, the Charity engages in a range of activities, either on its own or (where appropriate) with others. These include (but are not restricted to):

- *the celebration of public worship;*
- *the teaching of the Christian faith;*
- *mission, evangelism and appropriate outreach activities;*
- *pastoral work, including visiting the sick and the bereaved;*
- *the provision of facilities, with a Christian ethos, for the local community, including (but not restricted to), the elderly, the young and other groups with special needs; and*
- *the support of other, relevant charities in the UK and overseas.*

Trustees

The primary governing body of the charity is The Eldwick Church Trustees' Council. The following served as trustees during the year:

<i>Ex officio & Elected Trustees</i>		
Anglican Minister		Revd Brian Greenfield – served throughout 2024 (ex officio)
Methodist Presbyter		Revd Clare Stainsby – served throughout 2024 (ex officio)
Churchwarden		Margaret Hartley – served throughout 2024
Other elected trustees	}	James Huntington – served throughout 2024 (elected Chair)
	}	Gill Jowett – served throughout 2024
	}	Monique Lees – served throughout 2024
<i>Co-opted trustees</i>		
Appointed by the ex officio	}	Richard Arnold – to serve until ACM 2025 (elected Treasurer)
& elected Trustees, at a	]	Rowena Gillow – to serve until ACM 2025
Trustees' meeting (16/7/24)	]	Chris Wilkinson – to serve until ACM 2025
Secretary		Alan Brown served throughout 2024 (re-elected 16 th July, 2024)

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Under the terms of the Constitution (clause 22a), the current Anglican Minister of the LEP (Revd Brian Greenfield) and Superintendent of the Airedale Circuit of the Methodist Church (Revd Clare Stainsby), are both Ex Officio members of TEC Trustees' Council. Similarly, under clause 22b, four trustees can be elected at an Annual Congregational Meeting (ACM). The four Elected Trustees serve for a term of 3 years, or to the end of the 3rd ACM following their election, whichever occurs first.

Up to four Co-Opted Trustees may be appointed by decision and invitation of the Ex Officio and Elected Trustees, as provided for in the Constitution (clause 22c). This was duly done at the first trustee meeting held after the 2024 ACM (on 16th July, 2024). Following their appointment, Co-Opted Trustees serve until the next ACM.

The Trustees held 7 meetings during calendar year 2024. There was an average attendance rate of 80%. The next ACM will be held on Sunday, 13th April, 2025.

Governance Structure and Processes

To drive the detailed activities and work of the church, the “pillar” structure was created in 2018/19. All church activities are managed through one or, a combination of the pillar groups listed below. Most church activities require cross-pillar collaboration to plan and deliver church activities.

- *Worship and Teaching*
- *Prayer and Pastoral*
- *Growing the Church (younger)*
- *Hospitality*
- *Communications*
- *Assets and Finance*

A “link trustee” is responsible for communication between the trustees and pillar group co-ordinators. The trustees are responsible for developing ideas and setting objectives, the link trustees for informing and explaining these to pillar groups and the latter for creating and implementing the detailed actions and plans required to deliver the objectives. The pillar groups will also communicate through the link trustee to provide feedback, ask for clarification and to offer alternative suggestions as to practical approaches and plans. The link trustees are not the de facto leaders/chairs of their assigned pillars – each pillar determines how it will manage and govern its’ own activities. Full congregational meetings are held, in accordance with the LEP Constitution, as follows:

- ***Annual congregational meeting (ACM)*** – at least 1 must be held each year, mainly to meet statutory and administrative requirements (elections for roles/offices, receive annual accounts, etc.)
- ***Special congregational meetings (SCM)*** – may be called at any time by the trustees or by written request from (at least) 10% of the current members at the time
- *SCMs are typically held to discuss and decide on specific matters of significance and/or particular concern to trustees/members. For example, to decide whether to embark on a major capital project or to amend key policies or elements of the governing documents*

TEC Activities and Achievements in 2024

A summary of the work done in 2024 is set out below; grouping the activities and achievements under the following headings, which are the main strategic objectives of the church:

- ***Developing Confident Christians***
- ***Growing the Church (younger)***
- ***Serving the Community***

Developing Disciples

General Worship Matters

- Rev Brian Greenfield and Rev Emma Wilkinson (licensed as a curate in February of 2024) with Rev Clare Stainsby and Rev Nel Shallow have together worked as lead clergy at Eldwick along with their other respective churches.
- In 2024 we continued to evolve the style and content of our worship in church, seeking to incorporate a mix of Anglican and Methodist heritage; whilst, at the same time, developing and embracing new and appropriate forms of worship. Each quarter, we liaise with the Circuit to create a three-month plan which ensures a balance of Methodist and Anglican input from our speakers and in communion services.
- We continue to use live streaming technology to deliver church services to those unable to attend in person and this is an integral part of our pattern of worship delivery, reaching larger audiences than any form of purely “in church/person” services.
- Attendance in person at Sunday services in 2024 decreased from the previous year. The average weekly attendance at mainstream Sunday morning services was circa 51/52 (in 2023 = 59). One highlight was the full immersion, adult baptism of a new Christian during a regular Sunday morning service. The attendance at this service was 67.
- Easter Sunday 2024 saw the first of our Praise services, held (most) months early on Sunday evenings. These are joyful events, with an emphasis on music and a strong message. They attract people from many other churches in the Circuit. The average attendance from the 7 services in 2024 was 40.

Weekday & Community Services

- Other non-Sunday and community services/events were generally well-attended. The annual “Carols by Candlelight” in particular, attracted a large number of people (140 adults & 8 children) from the local community (in 2023, the total attendance was “only” 77!).
- During November and the Christmas period we delivered a number of different events:
 - *In November, the Memories Service for the bereaved and the Remembrance Day Service;*
 - *Two Christingles, one as part of “Refresh” and a Christmas Eve Christingle;*
 - *Midnight (Christmas Eve) Communion, and early Christmas morning Communion and Morning Worship services;*
 - *Carols by Candlelight (see above).*
- Our informal evening service, “Breathe” continued. Breathe offers a time of quiet reflection, music to sing along to or listen to, alongside thoughtful readings and prayer. There were 8 Breathe sessions during the year, with an average attendance of 10 people. The one in May held in the church garden to mark Ascension was particularly well attended.
- We hosted the World Day of Prayer for the area in March with an attendance of 58.

Confident Christians

- A fundamental part of missional strategy is to equip our members to be “Confident Christians”. People who are willing and able to articulate their faith and explain the joys and benefits of Christian life to others.
- To assist in this aim, we continued to run five House groups throughout 2024. The regular membership and attendees at these meetings, represents around 40% of our church members. The topics covered included; “Environment”, “Romans” (heavy going!) and a repeat of the initial “Jesus Shaped People” course.
- In December TEC hosted an Advent Course (“*Joy to the World*”), for the Airedale Methodist Circuit and the Anglican churches to which Revd Emma and Revd Brian are licensed. Our repeated phrase throughout the course was “*The good news of Jesus is truly joy to the world and everyone deserves a chance to hear it*”. Attendees rediscovered the good news of the Christmas story, asked thought provoking questions and considered how we might share the good news with those who haven't yet responded to Jesus.

Growing the Church (younger)

- Being church is more than Sunday mornings. At the Eldwick Church (TEC), we have many people come into and use our space throughout the week. The village playgroup (VPS) come into our building each day to go to their Pre-School, as do a dance academy, Rainbows and various (yoga & Pilates) exercise sessions also use our space for their activities.
- Our church garden continues to provide a refreshing outdoor space for anyone in the community to use, and this year it hosted some of the Breathe services (when weather permitted!).
- The continued success of our community (Link) Café has meant that we do see new faces in church and it is often referred to on the Eldwick village Facebook page as a real “must do” for anyone seeking advice on what to do or where to go to. This is especially useful for new people moving into this area.
- At the start of 2024 “Refresh” was launched. This was a monthly event held on Saturdays. It incorporated several elements, including a communal lunch, a short, informal service, Messy Church activities and a Fairtrade stall. Unfortunately, the numbers attending the began to fall. From a peak of around 10-12 children the numbers dropped to just 3-4 (with a similar decline in accompanying adults).
- In September, a new initiative, Repair Café (RC) was started. This has rapidly gathered a very enthusiastic volunteer team, many of whom are not church members. A large Fairtrade stall operates throughout. The combination of RC and Fairtrade in these monthly Saturday events provides a welcome community service as well as opportunities for conversations with the many different faces from the village who are coming into church.
- Initially, the Repair Café was integrated with the “Refresh” sessions, including lunch and the Messy Church activities and service – under the overall title of “Saturday Hub”. However, there has continued to be a limited take up of the lunch and afternoon sessions. Therefore, a pause has been put on this, to allow for a rethink and redesign. It is hoped to restart/relaunch after Easter.
- The Christmas “Carols by Candlelight” was a very successful event with 140 adults and 8 children attending, many of whom were from outside the church.
- Due to the large number of adults and children at the Christingle service on Christmas Eve in 2023 we decided to hold two services this year which would be ticketed (to stop overcrowding). One was to be on Christmas Eve and the other on the preceding Saturday. There were no bookings for the latter, which was cancelled. The Christmas Eve event was not particularly well attended, with 17 children and 33 adults.
- We recognise our need to look for opportunities for church outside of Sunday mornings and are continuing to explore new ways of achieving that aim.

Serving the Community

- The Church premises continue to be used heavily throughout each week by a diverse range of local community and church groups. These include around 15 regular, and 5-6 occasional, users/hirers.
- Charitable Giving – we donated £26,011 to various charitable causes in 2024 (£21,622 in 2023).
- A full list of the causes we have supported during 2024 is available upon request.
- Café has operated on Tuesday and Thursday all through the year. With the usual seasonal fluctuation, the numbers attending has continued at high levels. For many this is a vital source of social interaction, valued as much for the conversation, as for the beverages and cakes!
- Café sessions can be very busy. New recruits are always in demand to supplement the Café team, who work so hard to make it a success. Recently, most new volunteers have come from non-church members in the local community – some of whom have subsequently become involved in other church activities.
- There are around 20 pastoral visitors, who serve the church family diligently. With an ageing membership, this can be challenging. The visitors meet annually to discuss their role, and to identify/resolve problems.
- The prayer tree continues to be well used by many people and is updated regularly. Individual prayer requests are dealt with confidentially by a member of the Prayer Team (thanks to Judy for this!).
- The Eldwick Church is committed to creation care. To this end we have, over the last twelve months, been awarded both Bronze and Silver, Eco Church awards by A Rocha, the Christian environmental charity.
- A Rocha updated the requirements for their Eco Awards in mid-2024, with a transition period (until January 2025) to complete ongoing applications. This meant that we completed and were awarded Silver under the old regime.
- The five categories which are judged have been expanded and the criteria are now more exacting. In each category, questions are posed on wider congregational and staff responsibilities. For instance, we are asked to measure the carbon footprint of church activities, including staff and congregational travel, food, purchasing and maintenance of land and buildings.
- There is also a heightened focus on having plans, policies or training in place for many aspects of environmentalism. In the category “Buildings and Energy” alone, the requirements call for seven different (new) policies and one training course. Overall, there is more emphasis on active campaigning and action on the part of church members. Achieving Gold status will be challenging!
- We were successful in our bid to be part of the Church of England’s Give to Go Green (G2GG) fund matching scheme. We raised £10,258 through appeals and events held at the church between October and November 2024. The CofE added the (maximum) grant amount of £10,000 to this. A further £1,918 has been claimed in Gift Aid. The total amount raised was £22,176.
- Work started on installing the panels in February 2025 and the panels should be in full operation from Q2 2025.

Church Membership

The membership roll has been maintained regularly throughout the period, and will be presented formally, and confirmed at the next ACM on 13th April 2025. The current membership roll, and supplementary schedules (as at **25th March 2025**) show:

- *96 full adult members (May 2024 = 98) with three members passing away since the 2024 ACM, and one new joiner in the period*
- *3 "Friends of TEC" (May 2024 = 3) and 25 "associate" members (typically former or extended church family members who do not opt for full membership – in May 2024 = 25 associates=)*
- *5 junior church members (May 2024 = 5)*

All persons in each of the above categories are included on the pastoral care lists.

Finance Report – and Movement on General (Unrestricted) Funds

Supporting the activities and achievements noted above, we continue to exercise strong controls and disciplines over our finances, both income and expenditure. This has resulted in a strong and stable financial position. It has also enabled us to maintain the good state of the fabric of the building and to make further infrastructure investments to support and enhance our worship, charitable giving, communications and administration.

Total recurring income for the year on unrestricted funds was £117,281 (£114,226 in 2023). The total expenditure in the period was £117,297 (£104,348 in 2023). This generated an operating **deficit** on the General (unrestricted) Fund of £16 (**surplus** of £9,878 in 2023). This was a good result in a year which saw significant, unplanned expenditure on infrastructure repair and maintenance works. Included in this were; heating system costs (£6,852), painting of church space (£3,442) and a large TV screen replacement (£924). The aggregate of these unplanned costs was £11,218.

We received a legacy of £1,598 (2023 - £nil) and there was an unrealised gain of £650 from the increase in the value of our investments over the year (increase of £2,402 in 2023). Combined with a net transfer from Unrestricted to Restricted Funds (minus £161), the overall result was a surplus and an increase of £2,071 in Unrestricted Reserves (increase of £12,280 in 2023). Therefore, the resultant balance on Unrestricted Reserves as at 31st December 2024, was £64,950 (£62,879 in 2023).

Other (Restricted) Funds

Restricted fund monies and balances may only be applied to the specific purposes for which the monies were given. At the end of 2024 these comprised of balances on:

- The Buildings' fund, for expenditure incurred on the development of the church site and buildings, representing the balance sheet valuation of the assets, after annual depreciation.
- The "Garden Project" fund, which supports expenditure on the development of garden of the Winston Grange property.
- The Solar Panels project fund – also known as the "Give to Go Green" (G2GG) fund, which is a part of the Building Developments Fund (separate to the Buildings' fund).

Movements & Balances on Restricted Funds

The movements during the year on all of these restricted funds are set out in note 10 (page 8) of the statutory accounts. As at 31st December the balances on the Restricted Funds were as follows:

Restricted Fund	FY 2024	FY 2023
• Buildings (fixed assets)	781,399	798,395
• Building Developments (Solar Panels project)	21,415	<i>Nil</i>
• Garden Project	1,558	2,682
• Eldwick Goldies	Nil	3,131
Total Restricted Reserves	£804,372	£804,208

Charitable Donations

Discretionary charitable donations amounted to £4,977 (£5,520 in 2023). Donations to charitable causes from hypothecated fundraising initiatives amounted to £21,034 (£16,102 in 2023). This resulted in total charitable giving of £26,011 (£21,622 in 2023), representing 16.4% of TEC total income (16.1% in 2023).

Capital Commitments

There were no outstanding capital commitments at 31st December 2024 (£nil in 2023). Since the year-end, we have committed contractually to over £50,000 for two projects, namely:

- *Solar Panels (circa £20,000), and;*
- *Car Park Surfacing (£31,865).*

We expect to complete both of these projects in Q1 of 2025. Many thanks to all those who made generous donations to help to fund the costs of these projects.

Reserves Policy

It is the policy of the LEP (as/when possible), to maintain a balance on Unrestricted Funds (i.e. General Fund), which equates to a minimum of three (3) months and up to six (6) months of general, recurring expenditure. The balance of £64,950 (£62,879 in 2023) on the Unrestricted Fund at the year-end, equates to 6.6 months of such expenditure (in 2023 = 7.2 months).

This reserve is held to cover any future deficits on annual income and expenditure accounts, or emergency situations which may arise. The draft budget for 2025, as approved by the trustees, forecasts cover of 5.9 months at the year-end (with around £59,000 in unrestricted/general reserves).

Going Concern

The balance sheet at 31st December 2024 showed adequate cash balances to meet current and projected liabilities (both revenue and capital). The balance on Unrestricted Funds was outside the parameters of the reserves policy (slightly exceeding the upper limit). However, as noted above, the budget for 2025 forecasts that the level of cover will be just within the policy limits by the end of financial year, 2025.

Investments

It is our policy to invest the available balances of our funds with the Church Commissioners and Local Authority fund (CCLA Investment Management Ltd.) and to hold deposits with various financial institutions, selected to provide a reasonable level of return, balanced with flexible and timely access to funds.

Statement of trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make accounting judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in business.

Approved by The Eldwick Church Trustees' Council on **25th March 2025**, and signed on its behalf by:

James Huntington (Chair of Trustees) -----

Revd. Brian Greenfield (Minister) -----

THE ELDWICK CHURCH

ACCOUNTS

FOR THE YEAR ENDED

31 December 2024

Charity Number: 1139493

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2024

Independent Examiner's Report to the Trustees' Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2024 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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, seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Wilson FCA

The Old Malthouse
Ryecroft
Bingley BD16 1DH

25th March 2025

THE ELDWICK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Building Funds £	2024 Total £	2023 Total £
INCOMING RESOURCES						
Incoming resources from donors	2a	68,082	30,953	0	99,036	89,228
Other voluntary income	2b	1,849	0	0	1,849	1,711
Charitable & ancillary trading	2c	45,592	10,000	0	55,592	41,492
Other incoming resources (investments, etc.)	2d	1,757	0	0	1,757	1,481
TOTAL INCOMING RESOURCES		117,281	40,953	0	158,234	133,912
RESOURCES USED						
Missionary & charitable donations	3a	5,650	22,431	0	28,081	25,095
Activities directly related to Church work	3b	107,916	0	17,759	125,675	111,116
Fund Raising & Publicity	3c	2,866	0	0	2,866	3,470
Church management & administration	3d	865	0	0	865	1,280
TOTAL RESOURCES USED		117,297	22,431	17,759	157,487	140,961
SURPLUS/ (DEFICIT) FOR THE YEAR		(16)	18,522	(17,759)	747	(7,049)
TRANSFER BETWEEN FUNDS		(161)	(601)	762	0	-
OTHER RECOGNISED GAINS						
Unrealised gains/ (losses) on investments		650			650	2,402
NON-RECURRING INCOME	4	1,598		0	1,598	-
NON-RECURRING EXPENDITURE	5		(761)		(761)	-
		2,071	17,160	(16,996)	2,235	(4,647)
FUND BALANCES B/F AT 1 JANUARY		62,879	5,813	798,395	867,087	871,734
BALANCES C/F AT 31 DECEMBER		64,950	22,973	781,399	869,322	867,087

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	6	781,399	799,157
Investments	7	29,772	28,332
Total Fixed Assets		811,171	827,489
CURRENT ASSETS			
Debtors & prepayments	8	18,054	5,560
Cash at bank and in hand		53,902	42,543
Current Assets		71,957	48,103
CURRENT LIABILITIES			
(amounts falling due within 1 year)			
Sundry creditors & accruals	9	13,806	8,504
NET CURRENT ASSETS / (LIABILITIES)		58,151	39,598
NET ASSETS / (LIABILITIES)		869,322	867,087
REPRESENTED BY:			
Unrestricted Funds		64,950	62,879
Building Fund	10	781,399	798,395
Other Restricted Funds	10	22,973	5,813
TOTAL RESERVES		869,322	867,087

Signed: Chair
James Huntington

Treasurer
Richard Arnold

Date: 25 March 2025

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The Accounts (financial statements) have been prepared in accordance with the Church Accounting Regulations 2006, and with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015), and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees' Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

- General Funds are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity.
- Designated Funds are those monies which the Trustees have decided to allocate for particular purposes. They are also unrestricted in that the Trustees are free to re-designate them.
- Restricted Funds are only available to be applied for the purposes for which they were given.

Incoming Resources

- Collections are recognised when received by or on behalf of the Trustees' Council.
- Planned giving is recognised when received.
- Income tax recoverable on donations eligible for Gift Aid & GASD is recognised when the donation has been received.
- Grants and legacies are accounted for as soon as the Trustees are notified of legal entitlement.
- Funds raised at social events are accounted for gross.
- Income from Cafe sales or from hire of accommodation are accounted for gross.
- Hire income from the letting of church premises is recognised when the income is due.
- Dividends and interest are accounted for when receivable and are received gross of tax.

Resources Used

- Grants and donations are accounted for when paid over, or when committed by the Trustees' Council.
- The Diocesan & Circuit Share is accounted for when payable.

Gains and Losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Fixed Assets

- Consecrated & beneficed property is excluded from the accounts in accordance with sections 10(2)(a) & 10(2)(c) of the Charities Act 2011.
- No value is placed on movable church furnishings as the Trustees consider these to be inalienable property.
- Expenditure incurred on repair and maintenance of the above assets is written off when incurred. Other items of equipment are capitalised, if over £2,500 individually, and are then depreciated over four years, on the straight line basis, in equal annual instalments.
- Tangible Fixed Assets are the capitalised costs of the building project; being the new church hall (phase 1), the construction of the Link and simultaneous refurbishment of the church (phase 2). This work was completed in May 2019. The new facilities were brought into full use in June 2019 and are now being depreciated on the straight line basis over 50 years (in equal annual instalments).

Investments

Investments are valued at the market values at 31 December.

Current Assets

- Amounts owing to the Trustees' Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.
- Short-term deposits comprise accounts held with CAF Bank .

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2 INCOMING RESOURCES	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2024 £	Total 2023 £
2(a) Incoming resources from donors					
Planned giving:	53,123			53,123	51,759
Collections at all services	1,176			1,176	1,170
Sundry donations	811	26,103	-	26,915	20,217
Tax reclaim	12,972	4,850	-	17,821	16,082
	<u>68,082</u>	<u>30,953</u>	<u>-</u>	<u>99,036</u>	<u>89,228</u>
2(b) Other ordinary incoming resources					
Fees (weddings & funerals)	1,849			1,849	1,711
	<u>1,849</u>	<u>-</u>	<u>-</u>	<u>1,849</u>	<u>1,711</u>
2(c) Income from charitable and ancillary trading					
Sundry income from social & fund-raising activities	14,852			14,852	14,900
Letting of Church premises	30,740			30,740	24,248
Grants received & receivable	-	10,000		10,000	2,344
	<u>45,592</u>	<u>10,000</u>	<u>-</u>	<u>55,592</u>	<u>41,492</u>
2(d) Income from investments					
Dividends and interest received	1,757			1,757	1,481
	<u>1,757</u>	<u>-</u>	<u>-</u>	<u>1,757</u>	<u>1,481</u>
TOTAL INCOMING RESOURCES (recurring)	<u>117,281</u>	<u>40,953</u>	<u>-</u>	<u>158,234</u>	<u>133,912</u>
3 RESOURCES USED	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2024 £	Total 2023 £
3(a) Mission & Outreach - Donations & Costs					
Donations to UK causes	1,709	16,965		18,674	15,046
Donations to overseas causes	3,267	2,083		5,350	2056
Sunday Coffee collections		1,986		1,986	1,480
Emergency & one-off appeals	-	-		-	3,040
	<u>4,977</u>	<u>21,034</u>	<u>-</u>	<u>26,010</u>	<u>21,622</u>
Mission & outreach costs	673	1,397		2,070	3,473
	<u>5,650</u>	<u>22,431</u>	<u>-</u>	<u>28,081</u>	<u>25,095</u>
3(b) Activities directly relating to the church					
Share to the Diocese & Circuit	54,600			54,600	52,001
Office & clergy expenses	1,759			1,759	918
Church service upkeep	2,789			2,789	2,288
Employment costs	14,249			14,249	13,813
Property running costs	15,113			15,113	13,767
Property maintenance costs	19,405			19,405	10,570
Depreciation			17,759	17,759	17,759
	<u>107,916</u>	<u>-</u>	<u>17,759</u>	<u>125,675</u>	<u>111,116</u>

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	2024 £	2023 £
3(c) Fund-raising and publicity					
Costs of social events	2,866		-	2,866	3,470
	2,866	-	-	2,866	3,470
3(d) Church management and administration					
Office expenses	450			450	530
Professional fees	415			415	750
	865	-	-	865	1,280
TOTAL RESOURCES USED (recurring items)	117,297	22,431	17,759	157,487	140,961
4 NON-RECURRING & PRIOR YEAR INCOME					
Sale of assets				-	-
Legacies & non recurring income	1,598			1,598	-
	1,598	-	-	1,598	-
5 NON-RECURRING EXPENDITURE					
Capital expenditure	-	761		761	-
	-	761	-	761	-
6 TANGIBLE FIXED ASSETS					
Cost:		Building	Fixtures & Fittings		
At 1 January 2024		887,929	-		887,929
Additions		-	-		-
Disposals		-	-		-
At 31 December 2024		887,929	-		887,929
Accumulated depreciation:					
At 1 January 2024		88,772	-		88,772
Charge for year		17,759	-		17,759
On disposals		-	-		-
At 31 December 2024		106,530	-		106,530
Net book value at 31 December 2024		781,399	-		781,399
Net book amount at 31 December 2023					799,157
7 INVESTMENTS					
Investments represent shares in the Central Board of Finance (CBF) of the Church of England Investment Fund.				2024	2023
				£	£
At 31 December 2024, 1287.58 shares were held in the CBF fund (2023: 1253.32 shares). The values of these, based on share prices at 31 December were:				29,772	28,332
				29,772	28,332
8 DEBTORS				2024	2023
				£	£
Income tax recoverable				7,110	5,560
Other debtors & pre-payments				10,944	-
				18,054	5,560

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9 LIABILITIES : AMOUNTS DUE WITHIN ONE YEAR

Income in advance	610	500
Accruals	13,196	8,004
	<u>13,806</u>	<u>8,505</u>

10 RESTRICTED FUNDS

	Balance as at 01 January 2024	Income & Donations & Transfers	Expenditure	Balance as at 31 December 2024	Balance as at 31 December 2023
Building Fund	798,395	762	(17,759)	781,399	798,395
Mission Giving	-	18,719	(18,719)	-	-
Golden Oldies	3,131	(601)	(2,530)	-	3,131
Garden Project	2,682	58	(1,182)	1,558	2,682
Solar Panels (G2GG)	-	22,063	(648)	21,415	-
Car Park Surfacing	-	-	-	-	-
	<u>804,208</u>	<u>41,001</u>	<u>(40,837)</u>	<u>804,372</u>	<u>804,208</u>

11 NET ASSETS BY FUND

	Unrestricted Funds	Restricted Building, G2GG & Car Park Fund	Restricted Mission Giving & Garden Fund	Total Funds 2024	Total Funds 2023
Tangible Assets		781,399		781,399	816,153
Investments	29,772			29,772	25,169
Current Assets	39,022	21,415	11,519	71,957	38,663
Creditors: Amounts falling due within one year	(3,845)		(9,961)	(13,806)	(8,251)
	<u>64,950</u>	<u>802,814</u>	<u>1,558</u>	<u>869,322</u>	<u>871,734</u>

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2024

Independent Examiner's Report to the Trustees' Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2024 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective Responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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, seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Emma Wilson FCA BFP

The Old Malthouse
Ryecroft
Bingley BD16 1DH

25th March 2025

THE ELDWICK CHURCH

England & Wales - Charity number 1139493

Accounts

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Administrative Information

The Eldwick Church is a single congregation, local ecumenical partnership (LEP), created by the merger of Eldwick Methodist Church (EMC) and St Lawrence's (district) Church of England (the "Participating Churches"). The LEP was established formally on 10th October 2010, when the Constitution, as approved by the original Sponsoring Body, West Yorkshire Ecumenical Council (WYEC), was adopted, and the initial Trustees of the charity were elected and appointed. The inaugural service of the new LEP (in the format of a Methodist Covenant Service), duly took place on 2nd January 2011. The Eldwick Church is based at the St Lawrence's church building. The church and the newly built (2018/19), integrated church hall are situated in the centre of the village of Eldwick.

The Eldwick Church is part of the Diocese of Leeds within the Church of England, and of the Airedale Circuit of the Yorkshire West District of the Methodist Church of Great Britain. The Eldwick Church LEP is a charity, registered with the Charity Commission (charity registration number 1139493). The previous Annual Congregational Meeting (ACM) was held on 21st May 2023.

Objects of the Charity – Public Benefit

The purpose of the Charity is to advance the Christian faith in the Area of Benefit, in accordance with the principles and practices of the Participating Churches. Eldwick Church provides a mix of styles of worship, all of which aim to be stimulating and challenging; and it seeks to encourage members to grow in the Christian faith and to demonstrate God's love in the local community and beyond.

To further and achieve its purpose, the Charity engages in a range of activities, either on its own or (where appropriate) with others. These include (but are not restricted to):

- *the celebration of public worship;*
- *the teaching of the Christian faith;*
- *mission, evangelism and appropriate outreach activities;*
- *pastoral work, including visiting the sick and the bereaved;*
- *the provision of facilities, with a Christian ethos, for the local community, including (but not restricted to), the elderly, the young and other groups with special needs; and*
- *the support of other, relevant charities in the UK and overseas.*

Trustees

The primary governing body of the charity is The Eldwick Church Trustees' Council. The following served as trustees during the year:

Anglican Minister		Revd Brian Greenfield – served throughout 2023 (ex officio)
Methodist Presbyter		Revd Clare Stainsby – appointed on 29 th August 2023 (ex officio)
Methodist Presbyter		Revd Terry Keen – retired on 31 st July 2023
Churchwarden		Margaret Hartley – served throughout 2023
Other elected trustees	}	James Huntington – served throughout 2023 (elected Chair)
	}	Gill Jowett – served throughout 2023
	}	Monique Lees – served throughout 2023
	}	Susan Huntington – retired at the ACM, 21 st May 2023
Co-opted trustees	}	Carole O'Neill – to serve until ACM 2024
<i>All were appointed by ex officio and elected</i>	}	Chris O'Neill – to serve until ACM 2024
	]	Rowena Gillow – to serve until ACM 2024
<i>Trustees at a Trustees' meeting (5th June 2023)</i>	]	Richard Arnold – to serve until ACM 2024 (elected Treasurer)
	}	Carleen Richardson – retired at the ACM, 21 st May 2023
Secretary		Alan Brown served throughout 2023 (re-elected 5 th June 2023)

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Under the terms of the Constitution (clause 22a), the current Anglican Minister of the LEP (Revd Brian Greenfield) and Superintendent of the Airedale Circuit of the Methodist Church (Revd Clare Stainsby), are both ex officio members of TEC Trustees' Council. Similarly, under clause 22b, four trustees can be elected at an Annual Congregational Meeting (ACM). The four Elected Trustees serve for a term of 3 years, or to the end of the 3rd ACM following their election, whichever occurs first.

Up to four Co-Opted Trustees may be appointed by decision and invitation of the ex officio and Elected Trustees, as provided for in clause 22c. This was duly done at the first trustee meeting held after the 2023 ACM (on 5th June 2023). Co-Opted Trustees serve until the next ACM, following their appointment.

The Trustees held 9 meetings during calendar year 2023. There was an average attendance rate of 82%. This year the ACM will be held on Sunday, 12th May 2024.

Governance Structure and Processes

To drive the detailed activities and work of the church, the “pillar” structure was created in 2018/19. All church activities are managed through one or more of the pillar groups listed below. Most church activities require cross-pillar collaboration to plan and deliver church activities.

- *Worship and Teaching*
- *Prayer and Pastoral*
- *Growing the Church (younger)*
- *Hospitality*
- *Communications*
- *Assets and Finance*

A “link trustee” is responsible for communication between the trustees and pillar group co-ordinators. The trustees are responsible for developing ideas and setting objectives, the link trustees for informing and explaining these to pillar groups and the latter for creating and implementing the detailed actions and plans required to deliver the objectives. The pillar groups will also communicate through the link trustee to provide feedback, ask for clarification and offer alternative suggestions as to practical approaches and plans. The link trustees are not the de facto leaders/chairs of their assigned pillars – each pillar determines how it will manage and govern its' own activities.

Full congregational meetings are held, in accordance with the LEP Constitution, as follows:

- Annual congregational meeting (ACM) – at least 1 must be held each year, mainly to meet statutory and administrative requirements (elections for roles/offices, receive annual accounts, etc.)
- Special congregational meetings (SCM) – may be called at any time by the trustees or by written request from (at least) 10% of the current members at the time
- SCMs are typically held to discuss and decide on specific matters of significance and/or of particular concern to trustees/members. For example, to decide whether to embark on a major capital project or to amend key policies or elements of the governing documents (Constitution, Sharing Agreement, etc.)

TEC Activities and Achievements in 2023

A summary of the work done in 2023 is set out below; grouping the activities and achievements under the following headings, which are the main strategic objectives of the church:

- ***Developing Confident Christians***
- ***Growing the Church (younger)***
- ***Serving the Community***

Developing Confident Christians

- Following the retirement of Rev Terry Keen (at the end of August), we were delighted to welcome two new Methodist colleagues from the Airedale Circuit from 1st September; Rev Clare Stainsby (Circuit Superintendent) and Rev Nel Shallow.
- Clare and Nel will be working with Rev Brian Greenfield and Rev Emma Wilkinson (licensed as a curate in February 2024), at Eldwick along with their other respective churches.
- In 2023 we continued to evolve the style and content of our worship in church, seeking to incorporate a mix of Anglican and Methodist heritage; whilst, at the same time, developing and embracing new and appropriate forms of worship. Each quarter, we liaise with the Circuit to create a three-month plan which ensures a balance of Methodist and Anglican input from our speakers and in communion services.
- Messy Church (MC) continued in its regular monthly Saturday afternoon slot. The numbers coming to Messy Church (MC) do fluctuate. There were 11 MC sessions in 2023 with an average attendance of 25 (9-10 children and 15-16 adults). There was an exciting development when three children were baptised during one of the Messy Church events.
- We have also begun to develop a new monthly event, entitled “Refresh”. This incorporates the MC activity. For more details on both MC and Refresh, please see the comments in the next section.
- Our informal evening service, ‘Breathe’ continued. Breathe offers a time of quiet reflection, music to sing along to or listen to, alongside thoughtful readings and prayer. There were 7 Breathe sessions during the year, with an average attendance of 10-11 people.
- We continue to use live streaming technology to deliver church services to those unable to attend in person and this is an integral part of our pattern of worship delivery, reaching larger audiences than any form of purely “in church/person” services.
- Five House groups representing around 40% of church members, continued to run during 2023. The topics covered included; “Whole Life of Christ” and a repeat of the “Know Your Bible” course.
- During November and the Christmas period we delivered a number of different events. These included the Remembrance Service, Carols by Candlelight, Midnight (Christmas Eve) Communion, a Christmas Day morning service, Christmas Eve Christingle and a Christmas Tree Festival (see below for more details of these last two events).

Growing the Church (younger)

- Throughout 2023 Messy Church has continued and the team has been supported by (Church Worker) Pippa Lupton from the Methodist Circuit. We have recognised our continuing need to look at opportunities for church outside of Sunday mornings, particularly as we respond to the community around us and changing patterns of family life.
- This has led to us endeavouring to develop a form of Messy Church that will engage more with parents and carers. Initial discussions were held around a wider Saturday event (entitled “Refresh”). The original plan was to hold a pilot Refresh event in November, but the inaugural event took place in January 2024 and will continue monthly throughout the year.
- Refresh is being established as a monthly, Saturday event. It has a flexible format of multiple sessions. Refresh will use more informal formats and will be a critical element in attracting and welcoming children and families to our church, who are usually not regular Sunday service attenders. The initial format will change and evolve in the light of experience.
- The continued success of our community (Link) Café has meant that people are being introduced to Church through the fellowship that they enjoy in Café. This has had the happy result of new faces attending Sunday worship. These tend to be older people but also include younger Café regulars (Mums and toddlers) who we now have opportunities to befriend.
- We ran a successful Christmas Tree festival event. This was well publicised to the local community and approximately 130 people attended (there were 95 attendees at the equivalent Photo Booth Nativity in 2022).
- We held a Christingle service on Christmas Eve. This proved a very popular event with a lot of people attending who we have not seen in church before. Some 120 people attended, with 75 adults and 45 children (in 2022 the corresponding numbers were 23 and 33, a total of 56).

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

- The initial talks and ideas we shared with Eldwick Juniors Football Club have not yet yielded any fruit; because the club has had to move grounds and is not using Eldwick Rec at present, owing to the condition of the pitch. There is hope that this will change in 2024/25!

Serving the Community

- The Church premises continue to be used heavily throughout each week by a diverse range of local community groups.
- Charitable Giving – we donated over £21k to various charitable causes in 2023 (over £14k in 2022). More detail can be found in the financial section of this report (see below). A full list of the causes we have supported over the year is available upon request.
- Eldwick Goldies (EG) continued to operate monthly, throughout the year. However, all good things must come to an end. Carole stepped down as the “session leader” and we have been unable to find a replacement. So, regrettably the December event was the final one. Many thanks and credit are due to Carole and the team of EG volunteers for their sterling efforts over the past 4-5 years. The cash consequences of this decision are set out below, in the Financial Report.
- Café has operated on Tuesday and Thursday all through the year. With the usual seasonal fluctuation, the numbers attending has continued to grow steadily. For many this is a vital source of social interaction, valued as much for the conversation, as for the beverages and cakes!
- Café sessions can be very busy. New recruits are always in demand to supplement the Café team, who work so hard to make it a success. Recently, most new volunteers have come from non-church members in the local community – some of whom have subsequently become involved in other church activities.
- There are some 20 pastoral visitors, who serve the church family diligently. With an ageing membership, this can be challenging. The visitors meet annually to discuss their role, and to identify/resolve problems.
- The prayer tree continues to be well used by many people and is updated regularly. Individual prayer requests are dealt with confidentially by a member of the Prayer Team (thanks to Judy for this!).
- Last, but not least and after some delays, we replaced the external church notice board.

Church Membership

The membership roll has been maintained regularly throughout the period, and will be presented formally, and confirmed at the next ACM on 12th May 2024. The current membership roll and supplementary schedules (as at 22nd March 2024) show:

- *102 full adult members (May 2023 = 102) with two members passing away since the 2023 ACM, one moving abroad and three new joiners in the period*
- *25 “associate” members (typically former or extended church family members who do not opt for full membership – May 2023 = 25)*
- *5 junior church members (May 2023 = 4). There has been one joiner during the period*

All persons in each of the above categories are included on the pastoral care lists.

Church Attendance

Sunday services in 2023 showed a sustained increase over the previous year. The average weekly attendance at mainstream Sunday morning services (circa 59), returned almost to the pre-Covid level, increasing from the corresponding 2022 figure of 52.

The attendances at Breathe (10-11) and Messy Church (25) were also steady throughout the year. Other non-Sunday services and events were generally well-attended, including 77 people at the annual “Carols by Candlelight” (in 2022, the attendance was 83 people).

Financial Report – and Movement on General (Unrestricted) Funds

Supporting the activities and achievements noted above, we continue to exercise strong controls and disciplines over our finances, both income and expenditure. This has resulted in a sound and stable financial position. It has also enabled us to maintain the good state of the fabric of the building and to make further infrastructure investments to support and enhance our worship, charitable giving, communications and administration.

Total recurring income for the year on unrestricted funds was £114,226 (£107,923 in 2022). The total expenditure in the period was £104,348 (£94,881 in 2022). This generated an operating surplus on General (unrestricted) Fund of £9,878 (£13,042 in 2022).

There was an unrealised gain of £2,402 from the increase in the value of our investments over the year (in 2022 there was a reduction in value of £3,299). This resulted in an overall surplus and increase in Unrestricted Reserves of £12,280 (compared to £9,743 in 2022).

Other (Restricted) Funds

Restricted fund monies and balances may only be applied to the specific purposes for which the monies were given. At the end of 2023 these comprised of balances on:

- The Buildings' fund, for expenditure incurred on the development of the church site and buildings, representing the balance sheet valuation of the assets, after annual depreciation.
- The "Garden Project" fund, which supports expenditure on the development of garden of the Winston Grange property.
- The Eldwick Goldies fund (EG), which supported the work done by Goldies' volunteers with people with dementia and/or those who are socially excluded or deprived (mainly elderly people). This was funded by a mix of grants and personal donations. As noted above, the EG volunteers decided that this project could no longer be fully and properly resourced and the decision was taken to terminate the activity. The final session was held in December 2023. At the year-end the fund balance stood at £3,131.
- For the reasons explained above, the Trustees have agreed to close the EG fund and transfer the balance of monies to Unrestricted Funds. Some of the residual monies represented the unused amounts of grant monies received in 2023. We have agreed with the grantors how these residual amounts will be settled and distributed.
- Consequently, the majority of the fund balance will be distributed to Golden Oldies UK and to selected local charities which have similar aims and beneficiaries.

Movements & Balances on Restricted Funds

The movements during the year on all of these restricted funds are set out in note 10 (page 8) of the statutory accounts. As at 31st December the balances on restricted funds were as follows:

Restricted Fund	FY 2023	FY 2022
• Building Development	798,395	816,153
• Eldwick Goldies	3,131	2,081
• Garden Project	2,682	2,900
Total Restricted Reserves	£804,208	£821,134

Charitable Donations

Discretionary charitable donations amounted to £5,520 (£4,900 in 2022). Donations to charitable causes from hypothecated fundraising initiatives amounted to £16,102 (£9,699 in 2022). This resulted in total charitable giving of £21,622 (£14,569 in 2022). This represented 16.1% of total income (12.2% in 2022).

Capital Commitments

There were no outstanding capital commitments at 31st December 2023 (£nil in 2022).

Reserves Policy

It is the policy of the LEP (as/when possible), to maintain a balance on Unrestricted Funds (i.e. General Fund), which equates to a minimum of three (3) months and up to six (6) months of general, recurring expenditure. The balance of £62,880 (£50,600 in 2022) on the Unrestricted Fund at the year-end, equates to 7.2 months of such expenditure (in 2022 = 6.4 months). This reserve is held to cover any future deficits on annual income and expenditure accounts, or emergency situations which may arise. The draft budget for 2024, as approved by the trustees, shows forecast cover of 5.9 months at the year-end.

Going Concern

The balance sheet at 31st December 2023 showed adequate cash balances to meet current and projected liabilities (both revenue and capital). The balance on Unrestricted Funds was outside the parameters of the reserves policy (exceeding the upper limit). However, as noted above, the budget for 2024 forecasts that the level of cover will be back within the policy limits by the end of the financial year.

Investments

It is our policy to invest the available balances of our funds with the Church Commissioners and Local Authority fund (CCLA Investment Management Ltd.) and to hold deposits with various financial institutions, selected to provide a reasonable level of return, balanced with flexible and timely access to funds.

Statement of trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make accounting judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in business.

Approved by The Eldwick Church Trustees' Council on **22nd March 2024**, and signed on its behalf by:

James Huntington (Chair of Trustees) -----

Alan Brown (Secretary to the Trustees) -----

THE ELDWICK CHURCH

ACCOUNTS

FOR THE YEAR ENDED

31 December 2023

Charity Number: 1139493

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2023

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2023 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Wilson FCA

The Old Malthouse
Ryecroft
Bingley BD16 1DH

22 March 2024

THE ELDWICK CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Building Funds £	2023 Total £	2022 Total £
INCOMING RESOURCES						
Incoming resources from donors	2a	71,135	18,093	0	89,228	82,769
Other voluntary income	2b	1,711	0	0	1,711	19,095
Charitable & ancillary trading	2c	39,898	1,593	0	41,492	16,685
Other incoming resources (investments, etc.)	2d	1,481	0	0	1,481	852
TOTAL INCOMING RESOURCES		114,226	19,686	0	133,912	119,401
RESOURCES USED						
Missionary & charitable donations	3a	6,241	18,854	0	25,095	18,657
Activities directly related to Church work	3b	93,358	0	17,759	111,116	103,525
Fund Raising & Publicity	3c	3,470	0	0	3,470	2,827
Church management & administration	3d	1,279	0	0	1,279	617
TOTAL RESOURCES USED		104,348	18,854	17,759	140,961	125,626
SURPLUS/ (DEFICIT) FOR THE YEAR		9,878	832	(17,759)	(7,048)	(6,225)
TRANSFER BETWEEN FUNDS					0	-
OTHER RECOGNISED GAINS						
Unrealised gains/ (losses) on investments		2,402			2,402	(3,299)
NON-RECURRING INCOME	4			0	0	1,250
		12,280	832	(17,759)	(4,646)	(8,274)
FUND BALANCES B/F AT 1 JANUARY		50,600	4,981	816,153	871,734	880,008
BALANCES C/F AT 31 DECEMBER		62,880	5,813	798,395	867,088	871,734

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH
BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	6	799,157	816,916
Investments	7	28,332	25,168
Total Fixed Assets		<u>827,489</u>	<u>842,084</u>
CURRENT ASSETS			
Debtors & prepayments	8	5,560	4,467
Cash at bank and in hand		42,543	34,196
Current Assets		<u>48,103</u>	<u>38,663</u>
CURRENT LIABILITIES			
Sundry creditors & accruals	9	8,504	9,013
NET CURRENT ASSETS / (LIABILITIES)		<u>39,599</u>	<u>29,650</u>
NET ASSETS / (LIABILITIES)		<u>867,088</u>	<u>871,734</u>
REPRESENTED BY:			
Unrestricted Funds	10	62,880	50,600
Building Fund	10 & 11	798,395	816,153
Other Restricted Funds	10 & 12	5,813	4,981
TOTAL RESERVES		<u>867,088</u>	<u>871,734</u>

Signed: Minister

Treasurer

Revd. Brian Greenfield

Richard Arnold

Date: 22 March 2024

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The Accounts (financial statements) have been prepared in accordance with the Church Accounting Regulations 2006, 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 for Smaller Entities, published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees' Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

- General Funds are not subject to any restrictions regarding their use and are available for application to the general purposes.
- Designated Funds are those monies which the Trustees have decided to allocate for particular purposes. They are also unrestricted in that the Trustees are free to re-designate them.
- Restricted Funds are only available to be applied for the purposes for which they were given.

Incoming Resources

- Collections are recognised when received by or on behalf of the Trustees' Council.
- Planned giving is recognised when received.
- Income tax recoverable on donations eligible for Gift Aid & GASD is recognised when the donation has been received.
- Grants and legacies are accounted for as soon as the Trustees are notified of legal entitlement.
- Funds raised at social events are accounted for gross.
- Income from Cafe sales or from hire of church accommodation are accounted for gross.
- Hire income from the letting of church premises is recognised when the income is due.
- Dividends and interest are accounted for when receivable and are received gross of tax.

Resources Used

- Grants and donations are accounted for when paid over, or when committed by the Trustees' Council.
- The Diocesan & Circuit Share is accounted for when payable.

Gains and Losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Fixed Assets

- Consecrated & beneficed property is excluded from the accounts in accordance with s.10(2)(a) & (c) of the Charities Act 2011.
- No value is placed on movable church furnishings as the Trustees consider these to be inalienable property.
- Expenditure incurred on repair and maintenance of the above assets is written off when incurred. Other items of equipment are capitalised at cost, if this is over £2,500 individually. They are then depreciated over four years, in equal annual instalments.
- Tangible Fixed Assets are the capitalised costs of the building project; being the new church hall (phase 1), the construction of the link and the simultaneous refurbishment of the church (phase 2). This work was completed in May 2019. The new facilities were brought into full use in June 2019 and, since 2019 they have been depreciated on the straight line basis over 50 years (in equal annual instalments).

Investments

Investments are valued at the market values as at 31 December.

Current Assets

- Amounts owing to the Trustees' Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.
- Short-term deposits comprise accounts held with CAF Bank Ltd.

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 INCOMING RESOURCES	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2023 £	Total 2022 £
2(a) Incoming resources from donors					
Planned giving:	51,759			51,759	49,496
Collections at all services	1,170			1,170	1,112
Sundry donations	5,263	14,954	-	20,217	16,756
Tax reclaim	12,944	3,139	-	16,082	15,406
	71,135	18,093	-	89,228	82,770
2(b) Other ordinary incoming resources					
Fees (weddings & funerals)	1,711			1,711	1,402
	1,711	-	-	1,711	1,402
2(c) Income from charitable and ancillary trading					
Sundry income from social & fund-raising activities	14,900			14,900	10,618
Letting of Church premises	24,248			24,248	17,693
Grants received	750	1,593		2,343	6,067
	39,898	1,593	-	41,492	34,378
2(d) Income from investments					
Dividends and interest received	1,481			1,481	852
	1,481	-	-	1,481	852
TOTAL INCOMING RESOURCES (recurring)	114,226	19,686	-	133,912	119,402
3 RESOURCES USED	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2023 £	Total 2022 £
3(a) Mission & Outreach - Donations & Costs					
Donations to UK causes	3,614	11,432		15,046	10,286
Donations to overseas causes	1,906	150		2,056	3788
Sunday Coffee collections		1,480		1,480	-
Emergency & one-off appeals	-	3,040		3,040	494
Other donations & expenses		2,753		2,753	3,317
Mission & outreach costs	721			721	772
	6,241	18,854	-	25,095	18,657
3(b) Activities directly relating to the church					
Share to the Diocese & Circuit	52,001			52,001	50,155
Office & clergy expenses	918			918	1,451
Church service upkeep	2,288			2,288	2,348
Employment costs	13,813			13,813	12,536
Property running costs	13,768			13,768	10,605
Property maintenance costs	10,570			10,570	8,671
Depreciation			17,759	17,759	17,759
	93,358	-	17,759	111,116	103,525

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	2023 £	2022 £
3(c) Fund-raising and publicity					
Costs of social events	3,470		-	3,470	2,827
	3,470	-	-	3,470	2,827
3(d) Church management and administration					
Office expenses	530			530	335
Professional fees	750			750	282
	1,279	-	-	1,279	617
TOTAL RESOURCES USED (recurring items)	104,348	18,854	17,759	140,961	125,626
4 NON-RECURRING & PRIOR YEAR INCOME					
Sale of assets				-	-
Legacies & non recurring income				-	1,250
	-	-	-	-	1,250
5 NON-RECURRING EXPENDITURE					
Capital expenditure	-			-	-
	-	-	-	-	-
6 TANGIBLE FIXED ASSETS					
Cost:		Building	Fixtures & Fittings		
At 1 January 2023		887,929	-		887,929
Additions		-	-		-
Disposals		-	-		-
At 31 December 2023		887,929	-		887,929
Accumulated depreciation:					
At 1 January 2023		71,013	-		71,013
Charge for year		17,759	-		17,759
On disposals		-	-		-
At 31 December 2023		88,772	-		88,772
Net book amount at 31 December 2023		799,157	-		799,157
Net book amount at 31 December 2022					816,916
7 INVESTMENTS					
Investments represent shares in the Central Board of Finance (CBF) of the Church of England Investment Fund.				2023	2022
				£	£
At 31 December 2023, 1253.32 shares were held in the CBF fund (2022: 1218.15 shares). The values of these, based on share prices at 31 December were:				28,332	25,169
				28,332	25,169

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8 DEBTORS	2023	2022
	£	£
Income tax recoverable	4,601	4,093
Other debtors & pre-payments	958	374
	5,560	4,467

9 LIABILITIES : AMOUNTS DUE WITHIN ONE YEAR		
Income in advance	500	1,750
Accruals	8,004	7,264
	8,504	9,014

10 RESTRICTED FUNDS	Balance at 01 January 2023	Income & donations & transfers	Expenditure	Balance at 31 December 2023	Balance at 31 December 2022
Building Fund	816,153	-	(17,759)	798,395	816,153
Mission Giving	-	16,244	(16,244)	0	-
Eldwick Goldies (see note 12 below)	2,081	3,194	(2,143)	3,131	2,081
Garden Project	2,900	248	(466)	2,682	2,900
	821,134	19,686	(36,613)	804,208	821,134

11 NET ASSETS BY FUND	Unrestricted Funds	Restricted Building Fund	Restricted Goldies & others Fund	Total Funds 2023	Total Funds 2022
Tangible Assets		799,157		799,157	816,916
Investments	28331.69			28,332	25,169
Current Assets	43052.07	(763)	5,813	48,103	38,663
Creditors: <i>Amounts falling due within one year</i>	-8504.28			(8,504)	(9,014)
	62,880	798,395	5,813	867,088	871,734

12 ELDWICK GOLDIES RESTRICTED FUND (post balance sheet event)

The Eldwick Goldies (EG) held their final session in December 2023. The decision to terminate these monthly events meant that there was a balance remaining on the Restricted Fund as at 31 December 2023. This residual balance was £3,131. Part of this related to grants received for specific purposes and activities (£1,593). Permission has been sought and obtained from the grantors (Utlely Foundation & Bingley Bubble Community Partnership), to retain the unspent amount of these grants (£1,073), and to make donations to local charities with similar objectives and beneficiaries. Therefore, the Trustees have approved that the EG Restricted Fund should be closed, the residual balance transferred to Unrestricted Funds and that the monies be distributed accordingly.

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2023

Independent Examiner's report to the Trustees Council of The Eldwick Church
I report on the accounts of the Trust for the year ended 31 December 2023 which are set out on pages
3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees
consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the
2011 Act) and that an independent examination is needed.
It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission
under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in a full audit, and
consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

- 1. In connection with my examination, no matter has come to my attention:
which gives me reasonable cause to believe that, in any material respect, the requirements to keep
accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which
accord with the accounting records have not been met; **or**
- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the
accounts to be reached.

Emma Wilson FCA
The Old Malthouse
Ryecroft
Bingley BD16 1DH

23rd March 2024

THE ELDWICK CHURCH

England & Wales - Charity number 1139493

Accounts

Trustees Report 2022
The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Administrative Information

The Eldwick Church is a single congregation, local ecumenical partnership (LEP), created by the merger of Eldwick Methodist Church (EMC) and St Lawrence's (district) Church of England (the "Participating Churches"). The LEP was established formally on 10th October 2010, when the Constitution, as approved by the original Sponsoring Body, West Yorkshire Ecumenical Council (WYEC), was adopted, and the initial Trustees of the charity were elected and appointed. The inaugural service of the new LEP (in the format of a Methodist Covenant Service), duly took place on 2nd January 2011. The Eldwick Church is based at the St Lawrence's church building. The church and the newly built (2018/19), integrated church hall are situated in the centre of the village of Eldwick.

The Eldwick Church is part of the Diocese of Leeds within the Church of England, and of the Airedale Circuit of the Yorkshire West District of the Methodist Church of Great Britain. The Eldwick Church LEP is a charity, registered with the Charity Commission (under charity registration number 1139493). The previous Annual Congregational Meeting (ACM) was held on 15th May 2022.

Objects of the Charity – Public Benefit

The purpose of the Charity is to advance the Christian faith in the Area of Benefit, in accordance with the principles and practices of the Participating Churches. Eldwick Church provides a mix of styles of worship, all of which aim to be stimulating and challenging; and it seeks to encourage members to grow in the Christian faith and to demonstrate God's love in the local community and beyond.

To further and achieve its purpose, the Charity engages in a range of activities, either on its own or (where appropriate) with others. These include (but are not restricted to):

- *the celebration of public worship;*
- *the teaching of the Christian faith;*
- *mission, evangelism and appropriate outreach activities;*
- *pastoral work, including visiting the sick and the bereaved;*
- *the provision of facilities, with a Christian ethos, for the local community, including (but not restricted to), the elderly, the young and other groups with special needs; and*
- *the support of other, relevant charities in the UK and overseas.*

Trustees

The primary governing body of the charity is The Eldwick Church Trustees' Council. The following served as trustees during the year:

Anglican Minister		Revd Brian Greenfield – throughout 2022
Methodist Presbyter		Revd Terry Keen – throughout 2022
Churchwarden		Richard Arnold – retired at the ACM on 15 th May 2022
Churchwarden		Margaret Hartley – throughout 2022
Other elected trustees	}	Susan Huntington – throughout 2022 (Chair from 15 th May)
	}	James Huntington – from 15 ^h May 2022
	}	Gill Jowett – from 15 ^h May 2022
	}	Julie Smith – retired at the ACM on 15 th May 2022
	}	Anne Brown – retired at the ACM on 15 th May 2022
Co-opted trustees	}	Carole O'Neill – to serve until ACM 2023
	}	Carleen Richardson – to serve until ACM 2023
	]	Monique Lees – to serve until ACM 2023
Secretary		Alan Brown acted as Secretary to the Trustees throughout 2022

Trustees Report 2022

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Under the terms of the Constitution (clause 22a), the current Minister of the LEP and Superintendent of the Airedale Circuit of the Methodist Church (Revd Clare Stainsby) are ex officio members of TEC Trustees' Council. Under powers available to the Circuit Superintendent, he/she may delegate this role and responsibility to one of the other Presbyters in the Circuit. Such delegation was made to Revd Terry Keen, with effect from 1st Sept 2021.

The Co-Opted Trustees were appointed by decision and invitation of the ex officio and elected Trustees, as provided for in the Constitution (clause 22c). Elected Trustees serve for a term of 3 years, or to the end of the 3rd Annual Congregational Meeting (ACM) following their election. Co-Opted Trustees serve until the next ACM, following their appointment. Following the Special Congregational Meeting (SCM), held on 6th March 2022, the maximum number of Co-Opted Trustees was increased from 2 to 4. There are currently 3 co-opted trustees and one vacancy.

This year the ACM will be held on Sunday, 21st May 2023. The Trustees held 10 meetings during the calendar year 2022. There was an average attendance rate of 82%.

Governance Structure and Processes

To drive the detailed activities and work of the church, the “pillar” structure was created in 2018/19. All church activities are managed through one or more (most activities involve cross-pillar collaboration to plan and deliver church activities), of the following pillar groups:

- *Worship and Teaching*
- *Prayer and Pastoral*
- *Growing the Church (younger)*
- *Hospitality*
- *Communications*
- *Assets and Finance*

A “link trustee” is responsible for communication between the trustees (objectives and ideas for plans and actions informed and explained) and the pillar group co-ordinators (feedback, clarification and alternative suggestions as to approaches/plans). The link trustees are not the de facto leaders/chairs of their assigned pillars – each pillar determines how it will manage and govern its’ own discussions and deliberations.

Full congregational meetings are held, in accordance with the LEP Constitution, as follows:

- Annual congregational meeting (ACM) – at least 1 must be held each year, mainly to meet statutory and administrative requirements (elections for roles/offices, receive annual accounts, etc.)
- Special congregational meetings (SCM) – may be called at any time by the trustees or by written request from (at least) 10% of the current members at the time.
- SCMs are typically held to discuss and decide on matters of significance and/or of particular concern to trustees/members. For example, to decide whether to embark on a major capital project or to amend key policies or elements of the governing documents (Constitution, Sharing Agreement, etc.)

TEC Activities and Achievements in 2022

A summary of the work done in 2022 is set out below; grouping the activities and achievements under the following headings, which are the main strategic objectives of the church:

- ***Developing Confident Christians***
- ***Growing the Church (younger)***
- ***Serving the Community***

Trustees Report 2022
The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Developing Confident Christians

- After the welcome appointments of Rev Brian Greenfield (Anglican) and Rev Terry Keen (Methodist) to our church in 2021, there has been a period of adjusting to having 2 clergy who also have responsibilities for other churches / parishes. The lay leadership team have taken on more duties as a result. Increasingly, there is an over reliance on a few key individuals to plan & execute special events and services.
- In 2022 we continued to consolidate worship in church as a whole congregation, incorporating the best of Anglican & Methodist heritage whilst embracing new & appropriate forms of worship, some of which we developed during Covid. Each quarter, there is liaison with the Circuit to create a three-month plan which ensures a balanced Methodist and Anglican input with our speakers and communion services.
- Messy Church returned to its regular monthly Saturday afternoon slot. It remains a critical element in welcoming children and families to our church at a time convenient for them.
- A new informal monthly evening service, 'Time to Breathe' was launched, widening our range of worship beyond Sundays. Breathe offers a time of quiet reflection, music to sing along to or listen to alongside thoughtful readings and prayer.
- We continue to use live streaming technology to deliver church services to those unable to attend in person and this is an integral part of our pattern of worship delivery, reaching larger audiences than any form of purely "in church/person" services. Streaming has been especially helpful to members during Covid waves when attendance has fallen away due to illness and / or increased caution about mixing in crowded spaces.
- 5 House groups representing around 40% of church members, ran during 2022. Topics covered included the armour of God, prayer & Luke's gospel.
- In November & the Christmas period we provided a variety of events. These included Remembrance, Carols by Candlelight, Messy Christingle, Photo Booth Nativity (see below), Midnight (Christmas Eve) Communion, and a Christmas Day service.

Growing the Church (younger)

- The success of our community café has meant that people are being introduced to Church through the fellowship that they enjoy in Café. This has had the happy result of new faces attending Sunday worship, though few have (yet) committed to becoming members.
- At Christmas, we ran a successful Photo Booth Nativity which was well publicised around the local community. People were invited to come and pose in a staged stable scene, dressing up as Mary, Joseph, shepherds, kings, etc, They were given a postcard photo collage with a Christmas message from TEC to take away, with a digital copy emailed to their address. 96 people attended, with positive feedback about the novel experience.
- Despite our efforts, we have not yet been able to re-establish the links with Eldwick Primary School (EPS) which were present pre-Covid. In the medium term, we would like to create better links with EPS, Eldwick Juniors Football Club, and the Villages Pre-School. There have been a few ad-hoc initiatives to work with external groups (see below) but we are constrained in time and people resource to fully exploit these links as part of a long-term strategy.

Serving the Community

- The Church premises are very well used during the week by a wide range of groups from the local community. As noted, we have not yet worked out in terms of strategy or resource how to make a bridge between specific hirers / groups and our mission of talking about Jesus and Church.
- The Link Café has returned to pre-Covid operation. A good number of community volunteers have joined the kitchen team and recently (January 23) there has been an upswing in footfall with a younger demographic. There is now a paid part-time Café lead to support the volunteer team.
- We participated in the Warm Spaces initiative offering an extended (early) morning Café. There was negligible uptake, possibly reflecting the fact that the Eldwick demographic is better off than the surrounding area, and /or that early morning was not an appealing time.
- We have started conversations with Eldwick Juniors Football Club about strengthening our relationship.
- In early 2022, the Hospitality Pillar worked with the Villages Pre-School to organise a highly successful fundraiser for Ukraine.

Serving the Community (cont'd)

- Church in the Garden was officially opened on Easter Sunday 2022 with a blessing and planting of trees. There has been a huge amount of additional work to develop and enhance the garden, carried out by a small team of volunteers, helpers from the community and some Pre-School parents. Work is ongoing with new signage and a new garden noticeboard which will help promote its use more widely.
- Charitable Giving – we donated over £14,000 to various causes – see Financial Report below
- Goldies, heavily restricted by Covid, was able to resume full operation from April 2022. It continues to be a very popular group welcoming 40-50 people each month. It is well resourced with volunteers and has recently been successful in obtaining a grant which will fund transport for another year.
- The church family is served by 20 pastoral visitors, who serve the church family diligently. With an ageing membership, this can be challenging. The visitors meet annually to discuss their role & resolve problems.
- The prayer tree is used more frequently than before, and by a wider range of people. Individual prayer requests are dealt with confidentially by a member of the Prayer Team.

Church Membership

The membership roll has been maintained regularly throughout the period, and will be formally presented, and confirmed at the next ACM on 21st May 2023. The most recent version of the membership roll (as at 1st May 2023) and supplementary schedules show:

- *98 full adult members (May 2022 = 102) with 2 members passing away; 2 moving away and 2 others with whom we have lost contact during the period since the 2022 ACM. 2 new members have joined*
- *26 associate members (former/extended church family members who do not opt for full membership – May 2022 = 25)*
- *4 junior church members (May 2022 = 5). There has been one (1) leaver as a consequence of parents ceasing to be members*

All persons in each of the above categories are included on the pastoral care lists.

Church Attendance

Sunday services in 2022 showed a slow but steady rise in numbers and have started to recover to pre-pandemic levels. However, this is not the case for families, children, and young people; a situation experienced in other churches and accelerated by Covid. This is being partly addressed through Messy Church and Time to Breathe. Both initiatives are generally attended by folk who do not come to church on a Sunday morning. For these people, Messy Church and Breathe are Church.

Financial Report

Supporting the activities and achievements noted above, we continue to exercise strong controls and disciplines over our finances, both income and expenditure. This has resulted in a sound and stable financial position, as described in the following paragraphs. It has also enabled us to maintain the good state of the fabric of the building and to make further investments in technology to support and enhance our worship, charitable giving, communications and administration.

Total recurring income for the year on unrestricted funds was £95,408 (£93,510 in 2021). The total expenditure in the period was £94,881 (£87,949 in 2021). This would have generated an operating surplus on General (unrestricted) Fund of just £527. However, TEC benefited from a significant level of non-recurring income in 2022 (mix of Covid loss grants and one-off donations/legacies). This amounted to £12,517, which resulted in an overall surplus of £13,043 (compared to a surplus of £5,562 in 2021).

Trustees Report 2022
The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

General (Unrestricted) Fund

After charging an unrealised loss of £3,299 on the value of investments (in 2021 there was an increase of £3,424) and any transfers between reserves, the net surplus generated in the year on the Unrestricted Fund was £9,744 (2021 = surplus of £8,786).

Charitable donations amounted to £4,900 (2021 = £4,018).

Other (Restricted) Funds

During 2022, these comprised:

- A Building fund, for expenditure incurred on the development of the church site and buildings, representing the balance sheet valuation of the assets, after depreciation;
- A Mission Grant fund, which distributes monies from collections taken for specific, designated charities and purposes;
- An account ("Eldwick Goldies"), supporting the work done by the Goldies volunteers with people with dementia and/or who are socially excluded or deprived (mainly elderly people). This is partly funded by grants and partly by personal donations and other fund-raising activities;
- A "Garden Project" fund, for expenditure incurred on the development of the Winston Grange manse/vicarage garden.

Restricted fund monies and balances may only be applied to the specific purposes for which the monies were given.

Movements & Balances on Restricted Funds

The movements during the year on all of these restricted funds are set out in note 10 (page 8) of the statutory accounts. As at 31st December 2022 the balances on restricted funds were as follows:

- | | |
|-------------------------|------------------------|
| • Building Development | £816,153 |
| • Eldwick Golden Oldies | £2,081 |
| • Garden Project | <u>£2,900</u> |
| Total | <u>£821,134</u> |

A total of £9,669 (2021 = £7,786) was donated for specific Mission Giving purposes, all of which was distributed in the year to the designated charities. Combined with the donations from the Unrestricted Fund, this resulted in total charitable giving of £14,569 in the year (in 2021 = £11,804). This represented some 12.2% of total income (in 2021 = 10.2%).

Capital Commitments

There were no outstanding capital commitments at 31st December 2022 (2021 = £nil).

Reserves Policy

It is the policy of the LEP (as/when possible), to maintain a balance on unrestricted funds (i.e. General Fund), which equates to a minimum of three (3) months and up to six (6) months of general, recurring expenditure. The balance of £50,600 (2021 = £40,856) on the General (Unrestricted) Fund at the year-end equates to 6.4 months of such expenditure (in 2021 = 5.2 months). This is held to cover any future deficits on annual income and expenditure accounts, or emergency situations which may arise. The draft budget for 2023, as approved by the trustees, shows a year end result of cover of 5.8 months. The latest forecast predicts that it will be less than (at circa 5.3 months).

Trustees Report 2022

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

The balance sheet at 31st December 2022 showed adequate cash balances to meet current and projected liabilities (both revenue and capital), and reserves on Unrestricted Funds were within the parameters of the reserves policy.

Investments

It is our policy to invest the available balances of our funds with the Church Commissioners and Local Authority fund (CCLA Investment Management Ltd.) and to hold deposits with various financial institutions, selected to provide a reasonable level of return, balanced with flexible and timely access to funds.

Statement of trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make accounting judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in business.

Approved by The Eldwick Church Trustees' Council on **28th March 2023**, and signed on its behalf by:

Susan Huntington (Chair)

Alan Brown (Secretary to the Trustees)

THE ELDWICK CHURCH

ACCOUNTS

FOR THE YEAR ENDED

31 December 2022

Charity Number: 1139493

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2022

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Wilson FCA
The Old Malthouse
Ryecroft
Bingley BD16 1DH

28 March 2023

THE ELDWICK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Building Funds £	2022 Total £	2021 Total £
INCOMING RESOURCES						
Incoming resources from donors	2a	71,292	11,478	0	82,770	82,219
Other voluntary income	2b	19,095	0	0	19,095	13,739
Charitable & ancillary trading	2c	16,685	0	0	16,685	19,094
Other incoming resources (investments, etc.)	2d	852	0	0	852	692
TOTAL INCOMING RESOURCES		107,923	11,478	0	119,401	115,744
RESOURCES USED						
Missionary & charitable donations	3a	5,671	12,986	0	18,657	30,656
Activities directly related to Church work	3b	85,766	0	17,759	103,525	97,621
Fund Raising & Publicity	3c	2,827	0	0	2,827	915
Church management & administration	3d	617	0	0	617	2,169
TOTAL RESOURCES USED		94,881	12,986	17,759	125,626	131,361
SURPLUS/ (DEFICIT) FOR THE YEAR		13,042	(1,508)	(17,759)	(6,224)	(15,617)
TRANSFER BETWEEN FUNDS					-	-
OTHER RECOGNISED GAINS						
Unrealised gains/ (losses) on investments		(3,300)			(3,300)	3,424
NON-RECURRING INCOME	4			1,250	1,250	1,250
		9,743	(1,508)	(16,509)	(8,274)	(10,943)
FUND BALANCES B/F AT 1 JANUARY		40,856	6,489	832,662	880,007	890,950
BALANCES C/F AT 31 DECEMBER		50,599	4,981	816,153	871,733	880,007

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	6	816,915	834,674
Investments	7	25,169	27,727
Total Fixed Assets		842,084	862,401
CURRENT ASSETS			
Debtors & prepayments	8	4,467	5,063
Cash at bank and in hand		34,196	19,567
Current Assets		38,663	24,630
CURRENT LIABILITIES (amounts falling due within 1 year)			
Sundry creditors & accruals	9	9,014	6,024
Loans from congregation	9	0	1,000
NET CURRENT ASSETS / (LIABILITIES)		29,649	17,606
NET ASSETS / (LIABILITIES)		871,733	880,007
REPRESENTED BY:			
Unrestricted Funds	11	50,599	40,856
Building Fund	10 & 11	816,153	832,662
Other Restricted Funds	10 & 11	4,981	6,489
TOTAL RESERVES		871,733	880,007

Signed: **Revd. Brian Greenfield**
Minister

James Huntington
Treasurer

Date: **28 March 2023**

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The Accounts (financial statements) have been prepared in accordance with the Church Accounting Regulations 2006, 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees' Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

- General Funds are not subject to any restrictions regarding their use and are available for application to the general purposes
- Designated Funds are those monies which the Trustees have decided to allocate for particular purposes. They are also unrestricted in that the Trustees are free to re-designate them.
- Restricted Funds are only available to be applied for the purposes for which they were given.

Incoming Resources

- Collections are recognised when received by or on behalf of the Trustees' Council.
- Planned giving is recognised when received.
- Income tax recoverable on donations eligible for Gift Aid & GASD is recognised when the donation has been received.
- Grants and legacies are accounted for as soon as the Trustees are notified of legal entitlement.
- Funds raised at social events are accounted for gross.
- Income from cafe sales or from hire of accommodation are accounted for gross.
- Hire income from the letting of church premises is recognised when the income is due.
- Dividends and interest are accounted for when receivable and are received gross of tax.

Resources Used

- Grants and donations are accounted for when paid over, or when committed by the Trustees' Council.
- The Diocesan & Circuit Share is accounted for when payable.

Gains and Losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Fixed Assets

- Consecrated & beneficed property is excluded from the accounts in accordance with s.10(2)(a) & (c) of the Charities Act 2011.
- No value is placed on movable church furnishings as the Trustees consider these to be inalienable property.
- Expenditure incurred on repair and maintenance of the above assets is written off when incurred. Other items of equipment are capitalised, if over £2,500 individually, and are then depreciated over four years, in equal annual instalments.
- Tangible Fixed Assets are the capitalised costs of the building project; being the new church hall (phase 1), the construction of the link and simultaneous refurbishment of the church (phase 2). This work was completed in May 2019. The new facilities were brought into full use in June 2019 and are now being depreciated on the straight line basis over 50 years (in equal annual instalments).

Investments

Investments are valued at the market values at 31 December.

Current Assets

- Amounts owing to the Trustees' Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.
- Short-term deposits comprise accounts held with CAF Bank .

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2 INCOMING RESOURCES	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2022 £	Total 2021 £
2(a) Incoming resources from donors					
Planned giving:	49,496			49,496	48,402
Collections at all services	1,112			1,112	657
Sundry donations	7,218	9,539		16,756	17,875
Tax reclaim	13,466	1,939		15,405	15,285
	<u>71,292</u>	<u>11,478</u>	-	<u>82,770</u>	<u>82,219</u>
2(b) Income from charitable and ancillary trading					
Fees (weddings & funerals)	1,402			1,402	1,923
Letting of Church premises	17,693			17,693	11,816
	<u>19,095</u>	-	-	<u>19,095</u>	<u>13,739</u>
2(c) Other ordinary incoming resources					
Sundry income from social & fund-raising activities	10,618			10,618	5,926
Grants received	6,067	-		6,067	13,168
	<u>16,685</u>	-	-	<u>16,685</u>	<u>19,094</u>
2(d) Income from investments					
Dividends and interest received	852			852	692
	<u>852</u>	-	-	<u>852</u>	<u>692</u>
TOTAL INCOMING RESOURCES (recurring)	<u>107,923</u>	<u>11,478</u>	-	<u>119,401</u>	<u>115,744</u>
3 RESOURCES USED	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2022 £	Total 2021 £
3(a) Mission & Outreach - Donations & Costs					
Donations to UK causes	2,973	7,313		10,286	6,953
Donations to overseas causes	1,432	2,356		3,788	4,119
Emergency & one-off appeals	494	-		494	732
Other donations & expenses		3,317		3,317	16,853
Mission & outreach costs	772			772	1,999
	<u>5,671</u>	<u>12,986</u>	-	<u>18,657</u>	<u>30,656</u>
3(b) Activities directly relating to the church					
Share to the Diocese & Circuit	50,155			50,155	51,272
Office & clergy expenses	1,451			1,451	1,162
Church service upkeep	2,348			2,348	1,695
Employment costs	12,536			12,536	10,343
Property running & project costscost:	10,605			10,605	10,004
Property maintenance costs	8,671			8,671	5,386
Depreciation			17,759	17,759	17,759
	<u>85,766</u>	-	<u>17,759</u>	<u>103,525</u>	<u>97,621</u>

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	2022 £	2021 £
3(c) Fund-raising and publicity					
Costs of social events	2,827		-	2,827	915
	2,827	-	-	2,827	915
3(d) Church management and administration					
Office expenses	335			335	633
Professional fees	282			282	1,536
	617	-	-	617	2,169
TOTAL RESOURCES USED (recurring items)	94,881	12,986	17,759	125,626	131,361
4 NON-RECURRING & PRIOR YEAR INCOME					
Sale of assets				-	-
Legacies & non recurring income			1250	1,250	1,250
	-	-	1,250	1,250	1,250
5 NON-RECURRING EXPENDITURE					
Capital expenditure	-			-	-
	-	-	-	-	-
6 TANGIBLE FIXED ASSETS					
Cost:		Building	Fixtures & Fittings		
At 1 January 2022		887,929	-		887,929
Additions					-
Disposals					-
At 31 December 2022		887,929	-		887,929
Accumulated depreciation:					
At 1 January 2022		53,255	-		53,255
Charge for year		17,759	-		17,759
On disposals					-
At 31 December 2022		71,014	-		71,014
Net book amount at 31 December 2022		816,915	-		816,915
Net book amount at 31 December 2021					834,674
7 INVESTMENTS					
Investments represent shares in the Central Board of Finance (CBF) of the Church of England Investment Fund.				2022	2021
				£	£
At 31 December 2022, 1,218.15 shares were held in the CBF fund (2021: 1,184.01 shares). The values of these, based on share prices at 31 December were:				25,169	27,727
				25,169	27,727

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8 DEBTORS	2022	2021
	£	£
Income tax recoverable	4,093	4,589
Other debtors & pre-payments	374	474
	4,467	5,063

9 LIABILITIES : AMOUNTS DUE WITHIN ONE YEAR		
Other creditors	1,750	-
Accruals	7,264	6,024
Loans from congregation	0	1,000
	9,014	7,024

10 RESTRICTED FUNDS

	Balance at 01 January 2022	Income & donations & transfers	Expenditure	Balance at 31 December 2022	Balance at 31 December 2021
Building Fund	832,662	1,250	(17,759)	816,153	832,662
Mission Giving	-	9,631	(9,631) -	0	-
Golden Oldies	2,295	1,116	(1,330)	2,081	2,295
Garden Project	4,194	693	(1,987)	2,900	4,194
	839,151	12,690	(30,707)	821,134	839,151

	Unrestricted Funds	Restricted Building Fund	Restricted Goldies and Other Funds	Total Funds 2022	Total Funds 2021
11 NET ASSETS BY FUND					
Tangible Assets		816,915		816,915	852,433
Investments	25,169			25,169	23,612
Current Assets	34,444	(762)	4,981	38,663	19,603
Creditors: Amounts falling due within one year	(9,014)			(9,014)	(4,698)
	50,599	816,153	4,981	871,733	890,950

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2022

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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.

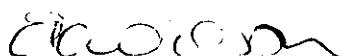
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Emma Wilson FCA

The Old Malthouse
Ryecroft
Bingley BD16 1DH

28 March 2023

THE ELDWICK CHURCH

England & Wales - Charity number 1139493

Accounts

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Administrative Information

The Eldwick Church is a single congregation, local ecumenical partnership (LEP), created by the merger of Eldwick Methodist Church (EMC) and St Lawrence's (district) Church of England (the "Participating Churches"). The LEP was established formally on 10th October 2010, when the Constitution, as approved by the original Sponsoring Body, West Yorkshire Ecumenical Council (WYEC), was adopted, and the initial Trustees of the charity were elected and appointed. The inaugural service of the new LEP duly took place on 2nd January 2011.

The Eldwick Church is based at the St Lawrence's church building. The church and the newly built (2018/19) and integrated church hall are situated in the centre of the village of Eldwick.

The Eldwick Church is part of the Diocese of Leeds within the Church of England, and of the Airedale Circuit of the Yorkshire West District of the Methodist Church of Great Britain. The Eldwick Church LEP is a charity, registered with the Charity Commission (under charity registration number 1139493). The last Annual Congregational Meeting (ACM) was held on 6th May 2021.

Objects of the Charity – Public Benefit

The purpose of the Charity is to advance the Christian faith in the Area of Benefit, in accordance with the principles and practices of the Participating Churches. Eldwick Church provides a mix of styles of worship, all of which aim to be stimulating and challenging; and it seeks to encourage members to grow in the Christian faith and to demonstrate God's love in the local community and beyond.

To further and achieve its purpose, the Charity engages in a range of activities, either on its own or (where appropriate) with others. These include (but are not restricted to):

- *the celebration of public worship;*
- *the teaching of the Christian faith;*
- *mission, evangelism and appropriate outreach activities;*
- *pastoral work, including visiting the sick and the bereaved;*
- *the provision of facilities, with a Christian ethos, for the local community, including (but not restricted to), the elderly, the young and other groups with special needs; and*
- *the support of other, relevant charities in the UK and overseas.*

Trustees

The primary governing body of the charity is The Eldwick Church Trustees' Council. The following served as trustees during the year:

Anglican Minister		Revd Brian Greenfield – from 20 th November 2021
Methodist Presbyter		Revd David McAloon – to 31 st July 2021
Methodist Presbyter		Revd Terry Keen – from 1 st September 2021
Churchwarden		Richard Arnold – throughout 2021
Churchwarden		Margaret Hartley – throughout 2021
Other elected trustees	}	Susan Huntington – throughout 2021
	}	Julie Smith – from 6 th May 2021
	}	Anne Brown – to 6 th May 2021
Co-opted trustees	}	Anne Brown – from 6 th May 2021
	}	James Huntington – from 6 th May 2021
	]	Julie Smith – to 6 th May 2021
	}	Christine Cubitt – to 6 th May 2021
Secretary		Alan Brown acted as Secretary to the Trustees throughout 2021

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

Under the terms of the Constitution (clause 22a), the current Minister of the LEP and Superintendent of the Airedale Circuit of the Methodist Church are ex officio members of the Trustees' Council. Under powers available to the Circuit Superintendent he/she may delegate this role and responsibility to one of the other Presbyters in the Circuit. The role/responsibility was delegated to Revd David McAloon, until he left the Circuit on 31st July 2021. Similar delegation was made to Revd Terry Keen, with effect from 1st Sept 2021.

The Co-Opted Trustees were appointed by decision and invitation of the ex officio and elected Trustees, as provided for in the Constitution (clause 22c). Elected Trustees serve for a term of 3 years, or to the end of the 3rd Annual Congregational Meeting (ACM) following their election. Co-Opted Trustees serve until the next ACM, following their appointment. Following the Special Congregational Meeting (SCM), held on 6th March 2022, the maximum number of Co-Opted Trustees has been increased from 2 to 4.

This year the ACM will be held on Sunday, 15th May 2022. The Trustees held **17** meetings during the calendar year 2021. There was an average attendance rate of **88%**.

Governance Structure and Processes

To drive the detailed activities and work of the church, the “pillar” structure was created in 2018/19. All church activities are managed through one or more (most activities involve cross-pillar collaboration to plan and deliver church activities), of the following pillar groups:

- Worship and Teaching
- Prayer and Pastoral
- Growing the Church (younger)
- Hospitality
- Communications
- Assets and Finance

A “link trustee” is responsible for communication between the trustees (objectives and ideas for plans and actions informed and explained) and the pillar group co-ordinators (feedback, clarification and alternative suggestions as to approaches/plans). The link trustees are not the de facto leaders/chairs of their assigned pillars – each pillar determines how it will manage and govern its’ own discussions and deliberations.

Full congregational meetings are held, in accordance with the LEP Constitution, as follows:

- Annual congregational meeting (ACM) – at least 1 must be held each year, mainly to meet statutory and administrative requirements (elections for roles/offices, receive annual accounts, etc.)
- Special congregational meetings (SCM) – may be called at any time by the trustees or by written request from (at least) 10% of the current members at the time.
- SCMs are typically held to discuss and decide on matters of significance and/or of particular concern to trustees/members. For example, to decide whether to embark on a major capital project or to amend key policies or elements of the governing documents (Constitution, Sharing Agreement, etc.)

TEC Activities and Achievements in 2021

A summary of the work done in 2021 is set out below; grouping the activities and achievements under the following headings, which are the main strategic objectives of the church:

- Developing Confident Christians
- Growing the Church (younger)
- Serving the Community

Developing Confident Christians

- Continuous management of the evolving Covid situation with gradual and controlled changes to services and worship; progressing from, rota to open attendance, reintroduction of choir & communal singing, communion services, etc.
- Return to a full complement of ministers – Revd Terry Keen joined as the new presbyter in September and Rev Brian Greenfield was licensed as the new Minister in November
- Further development of the use of live streaming technology to deliver church services to those unable to attend in person – couple with increasingly lay led worship
- Live streaming is now and will continue to be an integral of our pattern/style of worship delivery, clearly reaching larger audiences than any form of purely “in church/person” services
- For example, although in-person worship has not yet reached pre-Covid attendance levels, we continue to have high viewing levels. Carols by Candlelight had 110 views, Morning Worship on 16 January had 123 views and Mission Sunday (Christians Against Poverty) on 30 January had 115 views
- House groups were restarted, but then suspended because of the spread of the Omicron variant. These have now resumed for Lent 2022
- In November & the Christmas period we provided a variety of events in spite of the Covid surge. These included Remembrance, Carols by Candlelight, Midnight (Christmas Eve) Communion, Messy Church and a Christmas Day service – plus the Light Up Nativity (see next section)
- Continued liaison with the Circuit to create a three-month plan which ensures a balanced Methodist and Anglican input with our speakers and communion services

Growing the Church (younger)

- Christmas events were well promoted with an A5 leaflet in the Eldwick Newsletter, Light Up Nativity banner in the Church garden & social media & website posts. The Craft Group knitted large angels and an Angel Trail was available for families to follow throughout December
- We ran a successful indoor Light Up Nativity, building on what had been achieved in 2020. The nature of the event allowed us to welcome a larger number of people into Church on Christmas Eve than we would have been able to accommodate in a more traditional crib service. 131 adults & 86 children attended the free, ticketed event. We sent families on their way outside with chocolate, mince pies and a children’s goody bag, containing the Christmas message
- Looking to the future – we will be refreshing and resuming the various ideas/plans for developing better links with schools and other local youth based organisations & activities

Serving the Community

- On the Hospitality front, we have run the Café (under appropriate and cautious Covid protection measures) as much as possible and it is now operating normally (perhaps a “new normal”)
- In March we launched the Eldwick Church in the Community podcast. This took the form of an informal chat with members of community groups, hosted by Church members
- The podcast ran for 10 episodes of around 35 minutes, with a new episode roughly every 2 weeks. Topics included Bingley Foodbank, Eldwick Juniors, Plastic Free Bingley, Eldwick Primary School and Manorlands. Excerpts from 3 of our podcasts were picked up by Bradford Community Broadcasting radio and played to a wider audience
- Charitable Giving – we donated almost £13,000 to various causes – see Financial Report below
- Garden Project – has progressed significantly during the year. The project phase is fully funded. This will be completed in 2022 (as seasonal factors permit). A formal opening is planned for Easter 2022. We hope this will become an asset that is used, supported and valued by the community
- Goldies – has been heavily restricted by the prevailing Covid situation. It resumed in Q4 2021 and, after another short disruption, is expected to restart its valuable work again from April 2022
- Pastoral and Prayer (P&P) group organised the distribution of daffodils in Spring 2021, bringing some brightness to every member
- P&P have also welcomed 2 new pastoral visitors, introduced individual Pastoral Cards for all members (showing contact details for their assigned pastoral visitor). Greater emphasis has been placed on the Prayer Tree (to clarify purpose and reason for prayer requests)

Church Membership

The membership roll has been maintained regularly throughout the period, and will be formally reviewed, revised and confirmed at the next ACM on 15th May 2021. The most recent version of the membership roll (as of March 2022) and supplementary schedules show:

- *103 full adult members (May 2021 = 102) with 4 new members and 3 leavers (1 deceased and 2 who transferred to another church)*
- *25 associate members (former/extended church family members who do not opt for full membership – May 2021 = 25)*
- *6 junior church members (children of members and associates – May 2021 = 6)*

All persons in each of the above categories are included on the pastoral care lists.

Church Attendance

The disruptive effects of the Covid-19 pandemic meant that it was not possible to hold church services in the normal way, throughout 2021. When permitted to do so by the guidelines in effect at the time, services have been held in church, with appropriate restriction of numbers attending and protective measures being enforced. Services and worship have been enabled by broadcasting a mixture of live streamed and/or pre-recorded services on social media platforms. This has prevented the collection of accurate and meaningful comparative data on attendance for most of the year. However, it should be noted that online services have regularly indicated viewing numbers much higher than the historical attendances at in-church services.

Financial Report

Supporting the activities and achievements noted above, we continue to exercise strong controls and disciplines over our finances, both income and expenditure. This has resulted in a sound and stable financial position, as described in the following paragraphs. It has also enabled us to maintain the good state of the fabric of the building and to make further investments in technology to support and enhance our worship, charitable giving, communications and administration.

Total recurring income for the year on unrestricted funds was £93,510 (£91,546 in 2020). The total expenditure in the period was £87,949 (£89,258 in 2020), resulting in an operating surplus on General Fund of £5,562 (surplus of £2,288 in 2020). Non-recurring Income and Expenditure both amounted to £nil (both were also £nil in 2020).

General (Unrestricted) Fund

After crediting and charging any non-recurring items and transfers between reserves, the net surplus generated in the year for General Fund was £5,362 (2020 = surplus of £2,158). The increase in the value of investments during the year was £3,424 (2020 = £1,512). These (unrealised) gains created overall surpluses on General Fund of £8,786 (2020 = surplus of £3,670). Charitable donations amounted to £5,002.

Other (Restricted) Funds

During 2021, these comprised:

- A building fund, for expenditure incurred on the development of the church site and buildings, representing the balance sheet valuation of the assets, after depreciation;
- A mission grant fund which distributes monies from collections taken for specific, designated charities and purposes;

The Eldwick Church (TEC) Local Ecumenical Partnership (LEP)

- An account ("Eldwick Goldies"), supporting the work done by the Goldies volunteers with people with dementia and/or who are socially excluded or deprived (mainly elderly people). This is partly funded by grants and partly by personal donations and other fund raising activities;
- A "Garden Project" fund, for expenditure incurred on the development of the manse/vicarage garden; and,
- A fund established to provide a memorial to a young member of the congregation who died in 2020. This was fully disbursed to the Beckfoot Secondary School during the year.
- Leaving present collections for clergy who retired or left the Circuit during the year.

Restricted fund monies and balances may only be applied to the specific purposes for which the monies were given.

Movements & Balances on Restricted Funds

The movements during the year on all of these restricted funds are set out in note 10 (page 8) of the statutory accounts. As at 31st December 2021 the balances on restricted funds were as follows:

- | | |
|-------------------------|------------------------|
| • Building Development | £832,662 |
| • Eldwick Golden Oldies | £2,295 |
| • Garden Project | <u>£4,194</u> |
| Total | <u>£839,151</u> |

A total of £7,786 was donated for specific Mission Giving purposes, all of which was distributed in the year to the designated charities. Combined with the donations from the General Fund, this resulted in total charitable giving of £12,788. This equated to 11.5% of total income.

Capital Commitments

There were no outstanding capital commitments at 31st December 2021 (2020 = £nil).

Reserves Policy

It is the policy of the LEP (as/when possible), to maintain a balance on unrestricted funds (i.e. General Fund), which equates to a minimum of three (3) months and up to six (6) months' of general, recurring expenditure.

The balance of £40,856 (2020 – £32,070) on the General Fund at the year-end equates to 5.0 months' of such expenditure (in 2020 = 4.3 months). This is held to cover any future deficits on annual income and expenditure accounts, or emergency situations which may arise.

The balance sheet at 31 December 2021 showed adequate cash balances to meet current and projected liabilities (both revenue and capital), and reserves on General Funds were within the parameters of the reserves policy.

Investments

It is our policy to invest the available balances of our funds with the Church Commissioners and Local Authority fund (CCLA Investment Management Ltd.), and to hold deposits with various financial institutions, selected so as to provide a reasonable level of return, balanced with flexible and timely access to funds.

Statement of trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make accounting judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in business.

Approved by The Eldwick Church Trustees' Council on **17th March 2022**, and signed on its behalf by:

Richard Arnold (Chair, Churchwarden & Treasurer) -----

Alan Brown (Secretary to the Trustees) -----

THE ELDWICK CHURCH LEP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2021

Charity Number: 1139493

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2021

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2021 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; **or**
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Wilson FCA
The Old Malthouse
Ryecroft
Bingley BD16 1DH

17 March 2022

THE ELDWICK CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Building Funds £	2021 Total £	2020 Total £
INCOMING RESOURCES						
Incoming resources from donors	2a	64,485	17,733	0	82,218	69,499
Other voluntary income	2b	13,739	0	0	13,739	9,700
Charitable & ancillary trading	2c	14,594	4,500	0	19,094	35,517
Other incoming resources (investments, etc.)	2d	692	0	0	692	701
TOTAL INCOMING RESOURCES		93,510	22,233	0	115,743	115,417
RESOURCES USED						
Missionary & charitable donations	3a	5,002	25,654	0	30,656	19,736
Activities directly related to Church work	3b	79,863	0	17,759	97,622	102,597
Fund Raising & Publicity	3c	915	0	0	915	455
Church management & administration	3d	2,169	0	0	2,169	969
TOTAL RESOURCES USED		87,949	25,654	17,759	131,362	123,757
SURPLUS/ (DEFICIT) FOR THE YEAR		5,562	(3,421)	(17,759)	(15,617)	(8,340)
TRANSFER BETWEEN FUNDS		(200)	200		0	-
OTHER RECOGNISED GAINS						
Unrealised gains/ (losses) on investments		3,424			3,424	1,512
NON-RECURRING INCOME	4			1,250	1,250	1,250
		8,786	(3,221)	(16,509)	(10,944)	(5,578)
FUND BALANCES B/F AT 1 JANUARY		32,070	9,710	849,171	890,951	896,528
BALANCES C/F AT 31 DECEMBER		40,856	6,489	832,662	880,007	890,950

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	6	834,674	852,433
Investments	7	27,727	23,612
Total Fixed Assets		862,402	876,045
 CURRENT ASSETS			
Debtors & prepayments	8	5,063	4,275
Cash at bank and in hand		19,567	15,880
Current Assets		24,630	20,154
 CURRENT LIABILITIES			
(amounts falling due within 1 year)			
Sundry creditors & accruals	9	6,024	3,248
Loans from congregation	9	1,000	2,000
NET CURRENT ASSETS / (LIABILITIES)		17,606	14,906
 NET ASSETS / (LIABILITIES)		 880,008	 890,951
 REPRESENTED BY:			
Unrestricted Funds		40,856	32,070
Building Fund	10	832,662	849,171
Other Restricted Funds	10	6,489	9,710
TOTAL RESERVES		880,008	890,951

Signed: Minister

Treasurer

Date: 17 March 2022

The accounting policies and notes on pages 5 to 8 form an integral part of these financial statements.

THE ELDWICK CHURCH LEP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The Accounts (financial statements) have been prepared in accordance with the Church Accounting Regulations 2006, 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the Trustees' Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Funds

- General Funds are not subject to any restrictions regarding their use and are available for application to the general purposes
- Designated Funds are those monies which the Trustees have decided to allocate for particular purposes. They are also unrestricted in that the Trustees are free to re-designate them.
- Restricted Funds are only available to be applied for the purposes for which they were given.

Incoming Resources

- Collections are recognised when received by or on behalf of the Trustees' Council.
- Planned giving is recognised when received.
- Income tax recoverable on donations eligible for Gift Aid & GASD is recognised when the donation has been received.
- Grants and legacies are accounted for as soon as the Trustees are notified of legal entitlement.
- Funds raised at social events are accounted for gross.
- Income from cafe sales or from hire of accommodation are accounted for gross.
- Hire income from the letting of church premises is recognised when the income is due.
- Dividends and interest are accounted for when receivable and are received gross of tax.

Resources Used

- Grants and donations are accounted for when paid over, or when committed by the Trustees' Council.
- The Diocesan & Circuit Share is accounted for when payable.

Gains and Losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Fixed Assets

- Consecrated & beneficed property is excluded from the accounts in accordance with s.10(2)(a) & (c) of the Charities Act 2011.
- No value is placed on movable church furnishings as the Trustees consider these to be inalienable property.
- Expenditure incurred on repair and maintenance of the above assets is written off when incurred. Other items of equipment are capitalised, if over £2,500 individually, and are then depreciated over four years, in equal annual instalments.
- Tangible Fixed Assets are the capitalised costs of the building project; being the new church hall (phase 1), the construction of the link and simultaneous refurbishment of the church (phase 2). This work was completed in May 2019. The new facilities were brought into full use in June 2019 and are now being depreciated on the straight line basis over 50 years (in equal annual instalments).

Investments

Investments are valued at the market values at 31 December.

Current Assets

- Amounts owing to the Trustees' Council at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.
- Short-term deposits comprise accounts held with CAF Bank .

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2 INCOMING RESOURCES	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2021 £	Total 2020 £
2(a) Incoming resources from donors					
Planned giving:	48,402			48,402	50,975
Collections at all services	657			657	857
Sundry donations	3,133	14,742	1,000	18,875	1,615
Tax reclaim	12,294	2,991	250	15,535	16,052
	64,485	17,733	1,250	83,468	69,499
2(b) Income from charitable and ancillary trading					
Fees (weddings & funerals)	1,923			1,923	855
Letting of Church premises	11,816			11,816	8,845
	13,739	-	-	13,739	9,700
2(c) Other ordinary incoming resources					
Sundry income from social & fund-raising activities	5,926			5,926	19,882
Grants received	8,668	4,500		13,168	15,635
	14,594	4,500	-	19,094	35,517
2(d) Income from investments					
Dividends and interest received	692			692	701
	692	-	-	692	701
TOTAL INCOMING RESOURCES (recurring)	93,510	22,233	1,250	116,993	115,417
3 RESOURCES USED	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	Total 2021 £	Total 2020 £
3(a) Mission & Outreach - Donations & Costs					
Donations to UK causes	1,762	5,191		6,953	5,750
Donations to overseas causes	1,525	2,594		4,119	612
Sunday Coffee collections		-		-	350
Emergency & one-off appeals	732	-		732	2,951
Other donations & expenses		16,853		16,853	9,403
Mission & outreach costs	984	1,015		1,999	670
	5,002	25,654	-	30,656	19,736
3(b) Activities directly relating to the church					
Share to the Diocese & Circuit	51,272			51,272	56,272
Office & clergy expenses	1,162			1,162	1,929
Church service upkeep	1,695			1,695	1,482
Employment costs	10,344			10,344	9,143
Property running costs	8,116			8,116	6,889
Property maintenance costs	5,386			5,386	9,123
Depreciation			17,759	17,759	17,759
Project costs	1,889			1,889	-
	79,863	-	17,759	97,622	102,597

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted General Funds	Restricted Other Funds	Restricted Building Funds	2021 £	2020 £
3(c) Fund-raising and publicity					
Costs of social events	915		-	915	456
	915	-	-	915	456
3(d) Church management and administration					
Office expenses	633			633	969
Professional fees	1,536			1,536	
	2,169	-	-	2,169	969
TOTAL RESOURCES USED (recurring items)	87,949	25,654	17,759	131,362	123,758
4 NON-RECURRING & PRIOR YEAR INCOME					
Sale of assets				-	-
Legacies & non recurring income				-	1,250
	-	-	-	-	1,250
5 NON-RECURRING EXPENDITURE					
Capital expenditure	-			-	-
	-	-	-	-	-
6 TANGIBLE FIXED ASSETS					
Cost:		Building	Fixtures & Fittings		
At 1 January 2021		887,929	-		887,929
Additions					-
Disposals					-
At 31 December 2021		887,929	-		887,929
Accumulated depreciation:					
At 1 January 2021		35,496	-		35,496
Charge for year		17,759	-		17,759
On disposals					-
At 31 December 2021		53,255	-		53,255
Net book amount at 31 December 2021		834,674	-		834,674
Net book amount at 31 December 2020					852,433
7 INVESTMENTS					
Investments represent shares in the Central Board of Finance (CBF) of the Church of England Investment Fund.				2021	2020
				£	£
At 31 December 2021, 1118.99 shares were held in the CBF fund (2020: 1043.34 shares). The values of these, based on share prices at 31 December were:				27,727	23,612
				27,727	23,612

THE ELDWICK CHURCH LEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8 DEBTORS	2021	2020
	£	£
Income tax recoverable	4,589	4,306
Other debtors & pre-payments	474	-
	5,063	4,306

9 LIABILITIES : AMOUNTS DUE WITHIN ONE YEAR		
Other creditors	-	25
Accruals	6,024	3,255
Loans from congregation	1,000	2,000
	7,024	5,280

10 RESTRICTED FUNDS	Balance at 01	Income &	Expenditure	Balance at 31	Balance at 31
	January 2021	donations &		December	December
		transfers		2021	2020
Building Fund	849,170	1,250	(17,759)	832,662	849,170
Mission Giving (general)	-	7,785	(7,785)	-	0
Eldwick Golden Oldies	2,605	290	(600)	2,295	2,605
Garden Project	2,530	12,966	(11,302)	4,194	2,530
Emma Fund	4,575	976	(5,551)	-	4,575
Other restricted	-	415	(415)	-	0
	858,880	23,683	(43,412)	839,151	858,880

	Unrestricted	Restricted	Restricted	Total	Total
	Funds	Building	Goldies &	Funds	Funds
		Fund	other Funds	2021	2020
11 NET ASSETS BY FUND					
Tangible Assets		834,674		834,674	852,433
Investments	27,727			27,727	23,612
Current Assets	19,110	(1,012)	6,532	24,630	19,603
Creditors: Amounts falling due within one year	(5,981)	(1,000)	(43)	(7,024)	(4,698)
	40,856	832,662	6,489	880,008	890,950

THE ELDWICK CHURCH LEP

INDEPENDENT EXAMINER'S REPORT - 2021

Independent Examiner's report to the Trustees Council of The Eldwick Church

I report on the accounts of the Trust for the year ended 31 December 2021 which are set out on pages 3 and 4 together with the accounting policies and notes on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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.

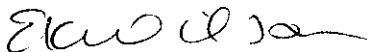
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The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; or to prepare accounts which accord with the accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Emma Wilson FCA
The Old Malthouse
Ryecroft
Bingley BD16 1DH

10th March 2022