

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)

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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
	68,082	30,953	-	99,036	89,228
2(b) Other ordinary incoming resources					
Fees (weddings & funerals)	1,849			1,849	1,711
	1,849	-	-	1,849	1,711
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
	45,592	10,000	-	55,592	41,492
2(d) Income from investments					
Dividends and interest received	1,757			1,757	1,481
	1,757	-	-	1,757	1,481
TOTAL INCOMING RESOURCES (recurring)	117,281	40,953	-	158,234	133,912
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
	4,977	21,034	-	26,010	21,622
Mission & outreach costs	673	1,397		2,070	3,473
	5,650	22,431	-	28,081	25,095
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
	107,916	-	17,759	125,675	111,116

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
	13,806	8,505

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	-	-	-	-	-
	804,208	41,001	(40,837)	804,372	804,208

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)
	64,950	802,814	1,558	869,322	871,734

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 BFP

The Old Malthouse
Ryecroft
Bingley BD16 1DH

25th March 2025