



Section A

Independent Examiner's Report

Report to the trustees/
members of

THE ARK CHURCH CHUDDERSFIELD

On accounts for the year
ended

31 MARCH 2022

Charity no
(if any)

1152880

Set out on pages

ONE TO FIFTEEN

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31 03 2022

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements
concerning the form and content of accounts set out in the Charities
(Accounts and Reports) Regulations 2008 other than any requirement
that the accounts give a 'true and fair' view which is not a matter
considered as part of an independent examination.

I have no concerns and have come across no other matters in connection
with the examination to which attention should be drawn in this report in
order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Stanley Ogoy

Date:

26/10/2022

Name:

STANLEY OGOWICZ

Relevant professional
qualification(s) or body

(if any):

Address:

1 CLIFFE COTTAGES, ROPER LANE
THURGOLAND, SHEFFIELD
S35 7AA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Trustees' Annual Report for the period

From 1st April 2021 to 31st March 2022

Charity name: The Ark Church (Huddersfield)

Charity registration number: 1152880

Objectives, Activities, Achievements and Performance

The main purposes of the charity are

- the advancement of the Christian religion,
- to preach and teach the Christian faith in the UK and overseas.
- the advancement for the public benefit of religious and other education.
- The relief of the poor, sick, disadvantaged, and disabled.

The Trustees have addressed and complied with the Charity Commission's requirements and guidance on making provision for the public benefit and can report the following benefits and activities this year.

Sunday morning meetings continued to be cancelled as a result of the Covid-19 pandemic however as restrictions were lifted from July 2021 we returned to in person meetings with option for live stream for those still self-isolating or uncomfortable with meeting. By the end of the year the number of people attending meetings are at or above pre pandemic numbers, and we have seen many new people join our fellowship.

All other meetings of the church, including monthly prayer meetings, midweek Life Groups, Trustees and other meetings of employed staff and volunteers, that had moved online have now returned to face to face, although the use of zoom has continued as this is an enabler for more people to access these meetings due to demands of childcare etc.

The Ark Church has again organised and run many other events during the year that have been open to the public for anyone to attend, including:

- a Christmas open air carol service at Mirfield Cricket Ground, with over 200 people attending.
- an online parenting children and parenting teenagers course was run during lockdown, and included church parents and those from outside including a couple joining from Brazil.
- three community Easter events, involving egg hunts and story-telling, engaging with people in Netherton, Slaithwaite and Mirfield
- a Living and Telling course —using resources from Agape UK, another charitable organisation where participants were trained on how to share their faith with others

The Ark Church has had a change of leadership with the handover of lead Elder from Steve Hurd to Andy Woodward on 26 September 2021.

The Ark Church has continued to employ the following employees:

- Full time lead Elder
- Part time Elder (2.5 days per week from December)
- Part time Family and Children's Worker (15 hours per week)

The Church is still supported by a great number of volunteers who are involved in all aspects of church life, including serving as Trustees, Elders, midweek group leaders and children's work leaders.

Both staff and volunteers have made great efforts to maintain contact with all members of the church family during a year which has been very difficult for people.

Youth and children's work has continued to grow with the Elevate Youth (secondary school age) going on a weekend away in February 2022.

Finances have enabled us to support other local charities in accordance with the Charity's objective to relieve difficulties for the poor, sick, disadvantaged, and disabled.

The support of those in financial need through the Arks of Kindness project grew during this year. Food distribution fortnightly to the Berry Brow flats continued during 2021/22 using food surplus through the FareShare charity and donations from the public at a local supermarket. Those benefiting each time rose from 25 to 40 over the year. As well as the regular food distribution the project also provided an increasing number of emergency food parcels and utility top-ups not only for people in the flats but across the local area. This was done in cooperation with The Branch (part of the Rivertree Trust charity).

On Christmas Day 2021 the Arks of Kindness team, along with several other members of the church and local community, organised a lunch and entertainment at the North Light Gallery for anyone in the area who was on their own for Christmas or were unable to afford a proper Christmas meal. A local café, Sons of The North, provided the food free of charge whilst a grant from the local council coupled with donations from the church members paid for 80 people to be given a gift bag.

The church also contributed to support churches in Ukraine who are part of Christ Central.

Financial Review

Total Income for the period of this report was **£105,807** which was a decrease of **£17,481** on the previous year. This decrease was due to a fall in both regular and special offerings compared to 2020/21. Regular donations from church attendees, and the associated tax recoverable on these gifts, accounted for 91% of the income.

Expenditure decreased by **£5,996** during 2021/22 compared to 2020/21 largely because of one of the full-time church pastors going part-time as well as the lower level of missional giving. This was offset by the rise in venue hire as face to face meetings resumed as Covid restrictions were relaxed and eventually removed. Total Expenditure was **£111,588** for this year.

Overall, there was a net deficit of **-£5,781** for the year compared to a net income of **£5,704** in 2020/21. The total funds carried forward were **£23,167**.

The charity continues to maintain a policy of having, where possible, sufficient reserves to at least cover salaries, tax and incidental payments associated with our employees over their notice periods. At the year end the church's bank balance of unrestricted funds at **£15,862** was slightly lower than the amount needed for the reserves policy but this was due to the delay in receiving the gift aid recoverable for December 21 to February 22, **£3,838**, which was claimed in March 22 but due to issues at HMRC was not credited to the Ark's bank account until May 22. The reserves policy is continually under review by the Trustees and is a top priority for discussion at our meetings during the current financial year.

Financial Impact of COVID-19 going forward

It is anticipated that expenditure on venue hire will increase again during 2022/23 compared to 2021/22 due to a full year of these costs. The support of vulnerable people through Arks of Kindness is budgeted to carry on as the current economic crisis following the virus is forecast to have a significant impact with rising prices particularly on food and utilities. The impact on income in 2022/23 is not budgeted to be significant as the rise in members, and therefore regular giving, will more than offset any income reduction due to of the economic downturn.

Structure, Governance and Management

Type of Governing Document	Constitution
How the charity is constituted	Charitable Incorporated Organisation
Trustee Selection Method	Appointed.

Reference and Administrative details

Charity name	The Ark Church (Huddersfield)
Other name the charity uses	The Ark Church
Registered charity number	1152880
Charity's principal address	North Light Gallery Armitage Bridge Huddersfield HD4 7NR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	K. Hill			
2	S. Hurd	Ex Officio	Resigned 27/01/22	
3	H Townend			
4	A Archer	Treasurer		
5	J Wray	Chair	Appointed Chair 01/01/2021	
6	A Woodward	Ex Officio	Appointed 27/01/22	



Names and addresses of advisers

Type of adviser	Name	Address
Independent	Mr G Anns	14 Sandwich Road, Eccles, Manchester, M30 9DX

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	J.B. 	
Full name(s)	JULIAN WRAY	ANDU WOODWARD
Position	Chair of Trustees	TRUSTEE
Date	13.11.22	

The Ark Church (Huddersfield)				Charity No (if any)	1152880
Annual accounts for the period					
Period start date	1/4/21	To	Period end date	31/3/22	



Section A Statement of financial activities

	Note	Unrestricted funds £	Designated Funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year total funds £
Income and endowments from:							
Donations and legacies	3	99,426		5,986		105,412	123,288
Income from charitable activities	3	385		10		395	-
Other trading activities	3					-	-
Investments	3					-	-
Total income		99,811	-	5,996	-	105,807	123,288
Expenditure on:							
Expenditure on charitable activities	4	103,452		8,136		111,588	117,584
Expenditure on raising funds	4					-	-
Total expenditure		103,452	-	8,136	-	111,588	117,584
Net income / (expenditure) resources before transfers		-3,641	-	-2,140	-	-5,781	5,704
Transfers	13	-3,000		3,000	-	-	-
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-	-
Net movement in funds		-6,641	-	860	-	-5,781	5,704
Reconciliation of funds							
Total funds brought forward		27,870		1,078	-	28,948	23,244
Total funds carried forward		21,229	-	1,938	-	23,167	28,948

Section B Balance sheet

	Note	Unrestricted funds £	Designated Funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
Fixed assets							
Tangible assets	9	-	-	-	-	-	-
Investments	10	-	-	-	-	-	-
Total fixed assets		-	-	-	-	-	-
Current assets							
Debtors	11	5,773		124		5,897	1,860
Cash at bank and in hand		15,862		3,198		19,060	27,970
Total current assets		21,635	-	3,322	-	24,957	29,830
Creditors: amounts falling due within one year	12	406	-	1,384	-	1,790	882
Net current assets/(liabilities)		21,229	-	1,938	-	23,167	28,948
Total assets less current liabilities		21,229	-	1,938	-	23,167	28,948
Creditors: amounts falling due after one year	12	-	-	-	-	-	-
Provisions for liabilities and charges	12	-	-	-	-	-	-
Total Net assets less liabilities		21,229	-	1,938	-	23,167	28,948
Funds of the Charity							
Unrestricted funds	13	21,229				21,229	27,870
Designated funds	13		-			0	0
Restricted funds	13			1,938		1,938	1,078
Endowment funds	13				-	0	0
Total funds		21,229	-	1,938	-	23,167	28,948

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	JUDITH WRAY	13.11.22
	ANDY WOODWARD	13/11/22

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)
- and with*

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Entities (effective January 2015)
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2**Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Note 3

Analysis of income

	Analysis	This year £	Prior Year £
Donations and legacies	General Donations	78,097	86,308
	Kidz Klub Hudz	690	893
	All Nations Bedford Grant towards A Woodward salary		5,051
	Halifax Church Plant		25
	One Community Grant - Arks of Kindness		1,760
	TSL Kirklees Grants - Arks of Kindness	1,500	1,000
	George Martin Trust - Arks of Kindness		1,000
	Kirklees Council - Christmas Grant - Arks of Kindness	1,000	
	Armitage Bridge Assn - Arks of Kindness	200	
	Special Offering – Arks of Kindness	1,141	311
	Special Offering - Pastoral Gifts	1,000	2,980
	Special Offering - Christ Central Devoted Offering	1,850	3,020
	Special Offering - The Branch (Christmas Offering)		500
	Special Offering - Christ Central Ukraine	1,850	
	Tax Recoverable - Huddersfield	17,330	19,190
	Tax recoverable - Arks of Kindness	48	43
	Tax recoverable - Pastoral Gifts	250	550
	Tax recoverable - Kidz Klub Hudz	68	69
	Tax recoverable - Christ Central Devoted Offering		500
	Tax recoverable - The Branch (Christmas Offering)		88
	Tax recoverable - Christ Central Ukraine	388	
	Total	105,412	123,288
Income from charitable activities	Payments for Youth Weekend	385	-
	Collection for leftover Christmas food items	10	-
	Total	395	-
Other trading activities		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investments		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4

Analysis of Expenditure

	Analysis	This year £	Prior Year £
Charitable activities	Salaries	82,586	93,996
	Travel Expenses		-
	Leadership Expenses	14	95
	Venue Hire and Premises Expenses	5,142	100
	Worship and Speakers	55	706
	Publicity	38	-
	Events		44
	Catering	262	-
	Children, Youth and Student Work	1,030	1,100
	Church Courses and Training	1,169	509
	Outreach	6,297	5,154
	Grants Payable	9,670	13,269
	Christ Central Expenses	-	-
	Postage, Stationery and Office Expenses		30
	Bank Charges	96	96
	Website	2,048	
	Computer and Technical Expenses	1,293	772
	Safeguarding	181	141
	Health and Safety	-	15
	Insurance	453	424
	Licences and Subscriptions	859	758
	Depreciation		-
	Total	111,193	117,209
Governance costs	Accountants Remuneration	360	340
	Information Commission Registration	35	35
	Total	395	375

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Prior year
None	None
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Prior year £
360	340

Note 7

Paid employees

7.1 Staff Costs

	This year £	Prior year £
Gross wages, salaries and benefits in kind	76,699	86,678
Employer's National Insurance costs	3,068	4,900
Pension costs	2,819	2,418
Total staff costs	82,586	93,996

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Prior year Number
Charitable Activities	2.1	2.2
Total	2.1	2.2

Brief details of the scheme

There was a voluntary pension scheme in operation from 1st April 2015 which became an auto-enrolment pension. It is administered by NOW Pensions. The charity contributes 3% of Gross Salary.

The costs of the scheme to the charity for the year
 The amount of any contributions outstanding at the year end
 The amount of any contributions prepaid at the year end

This year £	Prior year £
2,819	2,418
None	None

Note 8**Grantmaking****8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Gift towards mission work	8,320	
Pastoral Care		1,350
Total	8,320	1,350

8.1 Grantmaking costs**Support costs of grantmaking**

£ NIL

8.3 Grants made to institutions

Names of institutions	Purpose	Total amount of grants paid £
Christ Central Churches	Regular giving to support work	3,600
Christ Central Churches	Devoted Special Offering	2,125
Christ Central Churches	Ukraine Gift	2,000
Jubilee+	Regular giving to support work	595
Total grants to institutions		8,320

Note 9 Tangible fixed assets**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	2,203	-	2,203
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	2,203	-	2,203

9.2 Accumulated depreciation and impairment provisions

Basis		SL	SL	
Rate		3 years	3 years	

Balance brought forward	-	-	-	2,203	-	2,203
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	2,203	-	2,203

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

None

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments**Analysis of debtors****Debtors**

Amounts due from subsidiary and associated undertakings

Other debtors – tax recoverable

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
5,897	1,860	-	-
		-	-
5,897	1,860	-	-

Note 12 Creditors and accruals**12.1 Analysis of creditors****Loans and overdrafts****Trade creditors**

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,790	882	-	-
1,790	882	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

None

Note 13**Endowment, designated and restricted income funds****13.1 Funds held**

Fund Name	Type	Purpose and Restrictions
Arks of Kindness	Restricted	Income and expenditure for support of those in need largely at the Berry Brow Flats
Pastoral Gifts	Restricted	Income and expenditure on pastoral support
Kidz Klub Hudz	Restricted	Income and expenditure for an after-school kids club

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Arks of Kindness	18	3,988	-6,134	3,000	0	872
Pastoral Gifts	355	1,250	-1,350		0	255
Kidz Klub Hudz	705	758	-652		0	811
Total Funds	1,078	5,996	-8,136	3,000	0	1,938

13.3 Transfers between funds

From Fund (Name)	To Fund (Name)	Reason	Amount
General	Arks of Kindness	Help fund support of those in need	3,000

Note 14 Transactions with related parties

14.1 Remuneration and benefits

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
S Hurd (Resigned trustee 27/1/22)	Charity Commission email 15/07/13	29,761	46,526
A Woodward (Appointed trustee 27/01/2022)	Charity Commission email 12/01/22	6,500	

14.2 Loans

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
		None	-	-

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.