

Registered Charity Number: 1183191

Hope Church Huddersfield

Unaudited

Report and Accounts

For the year ended 5 April 2021

HOPE CHURCH HUDDERSFIELD

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HOPE CHURCH HUDDERSFIELD

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5 APRIL 2021

Trustees:	Rev. L Allen Mr D Dent Mr P Godfrey Mr G Powell Mr P Thomson
Status:	Charitable Incorporated Organisation
Charity Registration Number:	1183191
Address:	6 Burn Road Huddersfield HD3 3BT
Independent Examiner:	Wheawill & Sudworth Limited Chartered Accountants 35 Westgate Huddersfield HD1 1PA
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees are pleased to present their report and financial statements for the period ended 5 April 2021.

The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's Governing Document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019.

Structure, Governance and Management

Governing Document

The Church is a Charitable Incorporated Organisation (CIO) and operates under a Constitution that was registered with the Charity Commission on 30 April 2019.

Governance

The Church is lead by the Elders who are supported by a team of Deacons. All Elders also serve as Trustees. The Elders meet regularly to monitor the spiritual welfare, to discuss future plans and to review the current activities of the Church.

The Elder's decisions are subject to the scrutiny and where required the approval of Church members at the quarterly Church business meetings.

Appointment of Trustees

New Trustees are nominated by the current Trustees and are confirmed by a vote of Church members. All Trustees have to be re-confirmed by the Church members every 3 years.

Mr D Dent was appointed as Associate Pastor and Trustee on 1 September 2020. Mr P Godfrey was appointed as a Trustee on 30 September 2020.

Objectives and Activities

The purposes of the Church are the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Huddersfield and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees, put into practice the Christian faith in accordance with the Basis of Faith.

When planning activities, the Trustees have given due consideration to the Charity Commission's guidance on public benefit. The Church holds public Sunday services and runs other activities during the week. In particular, we try to enable ordinary people to live out their Christian faith in their local communities.

The Church also provides financial support to other individuals and organisations involved in Christian mission.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2021

Achievements and Performance

The Church has continued with its activities, but these have been impacted by the Coronavirus pandemic restrictions which have been in place throughout the reporting period. The restrictions have meant that activities have had to take place online. Activities have been stopped if this has not been possible.

- Sunday services are conducted in both the morning and the evening. During the pandemic these services have been live-streamed on Zoom and YouTube and have been open to members, other regular attendees and guests.
- Sunday school activities have been stopped due to the pandemic, but “Hope TV” (a weekly video for younger children) has been introduced in its place. Mid-week meetings for older age groups have been run online.
- Life Groups (small group meetings in member’s homes) meet weekly for bible study, prayer and to share fellowship. These meetings have continued online during the pandemic.
- Student ministry has been limited due to the pandemic.
- The Pastors have continued to provide pastoral care and support to the Church membership, other regular attendees and to those from outside the Church who have approached them.
- Church members have offered “telephone befriending” to people from outside the Church. Details of people who had asked for such contact were provided by Kirklees Council.
- Other activities included a ladies wreath making evening and a quiz at Christmas and a chocolate truffle making evening at Easter.

The ministries of the Church are overseen by its leadership and are carried forward by the Senior and Associate Pastors and with the extensive involvement of volunteers drawn from the Church membership and other regular attendees. This pattern is seen in all areas of Church life.

The Church meets in rented premises on Sundays and hires premises for other events as required. The Trustees, with the support of Church members, are actively looking for premises to purchase. It is anticipated that this will enable the Church to further develop and extend its ministries.

Financial Review

An operating budget is approved annually by the Church Members Meeting and the day to day finances are administered by the Treasurer. Finance reports are provided to the Trustees and Church Members meeting.

Remuneration of employed staff is determined by the lay Trustees and is subject to Church Members approval as part of the operating budget.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Church was registered as CIO on 30 April 2019. The activities of the Church continued as before, but the change of status required the previous charity (Hope Church Huddersfield CUA) to transfer all of its assets to the new charity (CIO). This transfer was completed on 1 December 2019. The comparative figures included in these accounts are distorted because they do not reflect a full year's activity. All transactions to 30 November 2019 were included in the accounts of the previous charity.

Income for the year to 5 April 2021 was £94859 and expenditure was £72621 giving a surplus for this period of £22238.

Total reserves at the end of the year are £309586, of which £11451 are restricted and £200753 are designated. Unrestricted general reserves at the end of the year are £97382.

Reserves Policy

The Trustees have agreed to maintain reserves equivalent to 6 months normal church expenditure which is c.£45000. This is more than adequately covered by the balances held.

The Trustees recognise that the Church is holding excess reserves.

The Church is actively looking to purchase a property. The Trustees have transferred the amounts saved on premises hire due to the impact of the Coronavirus pandemic from General Funds (unrestricted) to the Building Fund (designated). A further transfer from General Funds (unrestricted) to the Building Fund (designated) to increase the total balance in the Building Fund to £200005 (restricted £4887, designated £195118) was completed at the end of the year. These transfers were approved by members.

Funding

The Church's funding principally comes from gifts and donations made by members and other regular attendees together with associated Gift Aid.

Risks

The Trustees have not identified any major risks to the Church.

The coronavirus pandemic lockdown measures have been in place for the whole of the reporting period. These restrictions have impacted activities, but the Trustees do not believe that they represent a risk to the Church given the level of financial reserves.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The law applicable to charities in England and Wales 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 of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 29 September 2021 and signed on their behalf by

Mr G Powell
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOPE CHURCH HUDDERSFIELD
FOR THE YEAR ENDED 5 APRIL 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Mrs H V Solomons FCA
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1 PA

29 September 2021

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

		Unrestricted funds 05/04/21 £	Restricted funds 05/04/21 £	Total funds 05/04/21 £
	Note			
<i>Income and endowments from:</i>				
Donations and legacies	2	93812	0	93812
Investments		60	65	125
Other income		922	0	922
Total income		94794	65	94859
<i>Expenditure on:</i>				
Expenditure on charitable activities	4 & 5	71351	1270	72621
Total expenditure		71351	1270	72621
Net income / (expenditure) resources before transfers		23443	(1205)	22238
<i>Transfers</i>				
Gross transfers between funds - in		58392	0	58392
Gross transfers between funds - out		(58392)	0	(58392)
Net movement in funds		23443	(1205)	22238
<i>Reconciliation of funds</i>				
Total funds brought forward		274692	12656	287348
Total funds carried forward		298135	11451	309586

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

Statement of Financial Activities for the year ended 5 April 2020:

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds £</i>
<i>Income and endowments from:</i>			
Donations and legacies	299846	14770	314616
Investments	95	106	201
Other income	492	0	492
Total income	300434	14875	315309
<i>Expenditure on:</i>			
Expenditure on charitable activities	25741	2220	27961
Total expenditure	25741	2220	27961
Net income / (expenditure) resources before transfers	274693	12655	287348
<i>Transfers</i>			
Gross transfers between funds - in	5000	0	5000
Gross transfers between funds - out	(5000)	0	(5000)
Net movement in funds	274693	12655	287348
<i>Reconciliation of funds</i>			
Total funds brought forward	0	0	0
Total funds carried forward	274693	12655	287348

HOPE CHURCH HUDDERSFIELD

BALANCE SHEET AS AT 5 APRIL 2021

		As at 05/04/2021	As at 05/04/2020
	Note	£	£
Current assets			
Stocks and work in progress		871	660
Debtors	8	12196	12875
Cash at bank and in hand		297719	276553
		310786	290088
Liabilities			
Creditors: Amounts falling due in one year	9	(1200)	(2740)
Net Current Assets		309586	287348
Net Assets		309586	287348
Represented by:			
Unrestricted - General Funds	10	97382	132166
Unrestricted - Designated Funds		200753	142526
Restricted Funds		11451	12656
Funds of the church		309586	287348

The financial statements were approved by the Trustees on 29 September 2021 and signed on their behalf by:

Mr G Powell
Trustee

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. Accounting Policies

1.1. Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the "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 (FRS102)" ("the Charities SORP") and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Hope Church Huddersfield constitutes a public benefit entity as defined by FRS 102.

1.2. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The value of services provided by volunteers has not been included in these accounts.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees of the independent examiner.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.5. Fixed Assets

All assets costing more than £1000 are capitalised.

The transfer from the previous charity did not include and the charity has not purchased any assets that cost more than £1000.

1.6. Debtors and creditors receivable / payable within one year

Debtors and creditors receivable or payable within one year are recorded at the settlement amount.

1.7. Pensions

The charity makes contributions to either the NEST scheme that it administers to meet its auto-enrolment obligations or to an employee's existing stakeholder pension plan. Employees contract directly with either NEST or the pension plan provider.

2. Income Received

	Unrestricted 2020/21 £	Designated 2020/21 £	Restricted 2020/21 £	Total 2020/21 £
Donations	92862	950	-	93812
Total - Donations & Legacies	92862	950	-	93812
Bank Interest	60	-	65	125
Total - Investment Income	60	-	65	125
Other Income	922	-	-	922
Total - Other Income	922	-	-	922
Total Income 2020/21	93844	950	65	94859

Other Income includes gifts from church members of £500 which were passed anonymously to third parties on the member's behalf.

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

Income Received in the previous period:

	<i>Unrestricted</i> <i>2019/20</i>	<i>Designated</i> <i>2019/20</i>	<i>Restricted</i> <i>2019/20</i>	<i>Total</i> <i>2019/20</i>
	£	£	£	£
Assets transferred from previous entity	130888	136726	14770	282384
Donations	31232	1000	-	32232
Total - Donations & Legacies	162120	137726	14770	314616
Bank Interest	95	-	106	201
Total - Investment Income	95	-	106	201
Other Income	492	-	-	492
Total - Other Income	492	-	-	492
Total Income 2019/20	162707	137726	14876	315309

3. Mission Donations

	<i>Unrestricted</i> <i>2020/21</i>	<i>Total</i> <i>2020/21</i>	<i>Unrestricted</i> <i>2019/20</i>	<i>Total</i> <i>2019/20</i>
	£	£	£	£
Mission - Donations	9924	9924	637	637
Total - Mission Donations	9924	9924	637	637

All donations were made from Unrestricted funds. Donations were made to the following organisations:

	<i>Total</i> <i>2020/21</i>	<i>Total</i> <i>2019/20</i>
	£	£
Caring for Life	2000	5
FIEC	1896	632
OMF International	2000	-
Redeemer Church of Dubai (for CBC Beirut)	278	-
SASRA	1000	-
Spen Valley Church	2750	-
	9924	637

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

4. Charitable Activities

	Unrestricted 2020/21 £	Designated 2020/21 £	Restricted 2020/21 £	Total 2020/21 £
Direct Costs				
Staff Costs	51065	-	-	51065
Ministry	1435	1115	1270	3820
Guest Speakers	130	-	-	130
Evangelism	20	-	-	20
Venue Hire	806	-	-	806
Printing & Stationery	298	-	-	298
Insurance	304	-	-	304
Licences	1702	-	-	1702
Equipment	630	-	-	630
Children & Youth	74	-	-	74
Catering	0	-	-	0
General - Other Expenses	2648	-	-	2648
Total - Direct Costs	59112	1115	1270	61497
Governance				
Professional Fees	1200	-	-	1200
Total - Governance	1200	-	-	1200
Total - Charitable Activity Cost	60312	1115	1270	62697

The Independent Examiners fee for completing the Independent Examination was £1200.

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

Charitable Activities cost for the previous period:

	<i>Unrestricted</i> <i>2019/20</i> £	<i>Designated</i> <i>2019/20</i> £	<i>Restricted</i> <i>2019/20</i> £	<i>Total</i> <i>2019/20</i> £
Direct Costs				
Staff Costs	10805	-	-	10805
Ministry	1478	200	2220	3898
Guest Speakers	500	-	-	500
Evangelism	545	-	-	545
Venue Hire	6283	-	-	6283
Printing & Stationery	523	-	-	523
Insurance	302	-	-	302
Licences	670	-	-	670
Equipment	119	-	-	119
Children & Youth	111	-	-	111
Catering	583	-	-	583
General - Other Expenses	1283	-	-	1283
Total - Direct Costs	23202	200	2220	25622
Governance				
Professional Fees	1702	-	-	1702
Total - Governance	1702	-	-	1702
Total - Charitable Activity Cost	24904	200	2220	27324

5. Staff Costs

	<i>Total</i> <i>5 April 2021</i> £	<i>Total</i> <i>5 April 2020</i> £
Gross Salaries	46035	9832
Pension Contributions	4569	973
Employer NICs	461	-
Total Staff Costs	51065	10805

The average number of people employed by the charity during the year to 5 April 2021 was 1.6.

No employee was paid at a rate in excess of £60,000 per annum.

6. Trustees Remuneration

Lewis Allen was paid a salary of £30180 (£9832 in 2019/20) for his role as Senior Pastor. Employer's pension contributions of £2994 (£973 in 2019/20) and Employers NICs of £261 were made on his behalf.

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

David Dent was appointed on 1 September 2020 and paid a salary of £15855 for his role as Associate Pastor. Employer's pension contributions of £1575 and Employers NICs of £200 were made on his behalf.

7. Related Party Transactions

Aggregate donations, excluding Gift Aid tax refund, of £11822 (£3075 in 2019/20) were received by the charity from the Trustees and their spouses. There were no conditions attached to the donations.

8. Debtors

	Total 5 April 2021	Total 5 April 2020
	£	£
Tax Recoverable	12196	12875
Total Debtors	12196	12875

9. Creditors: Amounts falling due within one year

	Total 5 April 2021	Total 5 April 2020
	£	£
Accruals	1200	2740
Total Creditors	1200	2740

10. Statement of Funds

	Balance at 5 April 2020	Income	Expenditure	Transfers	Balance at 5 April 2021
	£	£	£	£	£
Designated Funds					
Building	136726	-	-	58392	195118
Hardship	5800	950	1115	-	5635
Total	142526	950	1115	58392	200753
General Funds					
General	132166	93843	70235	(58392)	97382
Total	132166	93843	70235	(58392)	97382
Unrestricted Funds	274692	94793	71350	0	298135
Restricted Funds					
Building	4822	65	-	-	4887
Ministry Development	7834	-	1270	-	6564
Total	12656	65	1270	-	11451
Total Funds	287348	94858	72620	0	309586

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

Statement of Funds for the previous period:

	<i>Balance at 30 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 5 April 2020</i>
	£	£	£	£	£
Designated Funds					
Building	-	136726	-	-	136726
Hardship	-	1000	200	5000	5800
Total	-	137726	200	5000	142526
General Funds					
General	-	162707	25541	(5000)	132166
Total	-	162707	25541	(5000)	132166
Unrestricted Funds	-	300433	25741	0	274692
Restricted Funds					
Building	-	4822	-	-	4822
Ministry Development	-	10054	2220	-	7834
Total	-	14876	2220	0	12656
Total Funds	-	315309	27961	0	287348

General: unrestricted funds used for the general running expenses of the church.

Building: to be used for the purchase or lease of a church building and / or the equipping, furnishing and maintenance of a church building.

Hardship: to be used for the relief of members and others associated to the church who are suffering financial hardship.

Ministry Development: the development of those in training for full time Christian ministry and the support of "Ministry Apprentices" who serve the church and undertake introductory Christian ministry training in a voluntary capacity.

11. Analysis net assets between funds

	Unrestricted 5 April 2021	Designated 5 April 2021	Restricted 5 April 2021	Total 5 April 2021
	£	£	£	£
Cash at bank and in hand	85605	200663	11451	297719
Other current assets	12977	90	-	13067
Current liabilities	(1200)	-	-	(1200)
Total	97382	200753	11451	309586

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

Analysis of net assets between funds for the previous period:

	<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Total</i>
	<i>5 April 2020</i>	<i>5 April 2020</i>	<i>5 April 2020</i>	<i>5 April 2020</i>
	£	£	£	£
Cash at bank and in hand	121371	142526	12656	276553
Other current assets	13535	-	-	13535
Current liabilities	(2740)	-	-	(2740)
Total	132166	142526	12656	287348