

Registered Charity Number: 1183191

Hope Church Huddersfield

Unaudited

Report and Accounts

For the year ended 5 April 2022

HOPE CHURCH HUDDERSFIELD

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HOPE CHURCH HUDDERSFIELD

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5 APRIL 2022

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:	19 Hill Top Road Salendine Nook Huddersfield HD3 3SW
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 2022

The Trustees are pleased to present their report and financial statements for the period ended 5 April 2022.

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 January 2022.

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.

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.

Achievements and Performance

The Church has continued with its activities. These gradually returned to in-person as the Coronavirus pandemic restrictions were relaxed. Activities that had been stopped were restarted.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2022

- Sunday services are conducted in both the morning and the evening. Live-streaming of the morning service on YouTube has continued to enable those unable to attend in person to participate. All services are open to members, other regular attendees and guests.
- Sunday school is run alongside the morning service for primary school age children. A crèche is provided for pre-school age children.

“Mighty Makers” craft and lego events for primary school age children are held twice per school term on Saturday mornings. Meetings are open to children from the Church and the wider community.

There is a mid-week meeting for older age groups. In conjunction with other local churches, a once per school term “Yorkshire Youth” event for secondary school age young people and their friends has been started.

- Life Groups (small group meetings in member’s homes) meet weekly for bible study, prayer and to share fellowship.
- Student ministry includes a weekly meeting on Wednesday evenings, an annual weekend away in January, and regular student lunches (hosted by Church members). Students are also encouraged to be involved in the Huddersfield University Christian Union and the wider life of the Church.
- “Globe Cafe” is a weekly meeting for international students. It offers friendship, an introduction to UK culture and an opportunity to discuss the Christian faith.
- “Establish” (20s/30s age group) meets twice monthly on Sundays after the evening service.
- “Hope Telephone Befriending” is available to Church members who are feeling lonely or isolated.

“Help @ Hope” offers practical assistance with everyday tasks to Church members when things are difficult.

- Christmas activities included a ladies wreath making evening and carol singing in Huddersfield town centre. Invitations to our carol services were distributed at these events.
- The Church held a month of mission in March. Activities included truffle making, “Faith in the Shirt”, a curry night and a comedy night. Events were open to all and offered an opportunity for people to hear the good news of the Christian faith.

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 and have looked at a number of potential buildings. It is anticipated that purchasing a building will enable the Church to further develop and extend its ministries.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2022

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.

Income for the year to 5 April 2022 was £199059 and expenditure was £99150 giving a surplus for this period of £99909. The Church is actively looking to purchase a property and income includes donations of £116657 received for the Building Fund (restricted). Expenditure includes £4697 from restricted funds.

Excluding these amounts, there was a General fund deficit of £12051 (surplus of £23443 in 2020/21) for this period. Income and expenditure for this period and the previous period have been distorted by the impact of the restrictions introduced to control the spread of the Coronavirus. Against this background, the Trustees have approved a deficit budget for 2022/23 and are confident that the Church has sufficient funds to meet its commitments without compromising its reserves policy. However, they recognise that action may need to be taken to maintain the financial stability of the Church.

Total reserves at the end of the year are £409495, of which £123411 are restricted and £200653 are designated. Unrestricted general reserves at the end of the year are £85431.

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 balances in the restricted (£121544) and designated (£195118) Building funds are being held for this purpose.

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.

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 2022

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 28 September 2022 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 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2022 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.

Mr R Turner MAAT
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1 PA

28 September 2022

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Note	Unrestricted funds 05/04/22 £	Restricted funds 05/04/22 £	Total funds 05/04/22 £
<i>Income and endowments from:</i>				
Donations and legacies	2	81673	116607	198280
Investments		15	50	65
Other income		714	0	714
Total income		82402	116657	199059
<i>Expenditure on:</i>				
Expenditure on charitable activities	3 & 4	94453	4697	99150
Total expenditure		94453	4697	99150
Net income / (expenditure) resources before transfers		(12051)	111960	99909
<i>Transfers</i>				
Gross transfers between funds - in		0	0	0
Gross transfers between funds - out		0	0	0
Net movement in funds		(12051)	111960	99909
<i>Reconciliation of funds</i>				
Total funds brought forward		298135	11451	309586
Total funds carried forward		286084	123411	409495

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

Statement of Financial Activities for the year ended 5 April 2021:

	<i>Unrestricted funds 05/04/21 £</i>	<i>Restricted funds 05/04/21 £</i>	<i>Total funds 05/04/21 £</i>
<i>Income and endowments from:</i>			
Donations and legacies	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	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

BALANCE SHEET AS AT 5 APRIL 2022

	Note	As at 05/04/2022 £	As at 05/04/2021 £
Current assets			
Stocks and work in progress		878	871
Debtors	8	20206	12196
Cash at bank and in hand		392140	297719
		413224	310786
Liabilities			
Creditors: Amounts falling due in one year	9	(3729)	(1200)
Net Current Assets		409495	309586
Net Assets		409495	309586
Represented by:			
Unrestricted - General Funds	10	85431	97382
Unrestricted - Designated Funds		200653	200753
Restricted Funds		123411	11451
Funds of the church		409495	309586

The financial statements were approved by the Trustees on 28 September 2022 and signed on their behalf by:

Mr G Powell
Trustee

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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 2022

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 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 2021/22 £	Designated 2021/22 £	Restricted 2021/22 £	Total 2021/22 £
Donations	81673	-	116607	198280
Total - Donations & Legacies	81673	-	116607	198280
Bank Interest	15	-	50	65
Total - Investment Income	15	-	50	65
Other Income	714	-	-	714
Total - Other Income	714	-	-	714
Total Income 2021/22	82402	-	116657	199059

Other Income includes receipts of £653 from church members and guests for events arranged by the Church.

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

Income Received in the previous period:

	<i>Unrestricted 2020/21</i>	<i>Designated 2020/21</i>	<i>Restricted 2020/21</i>	<i>Total 2020/21</i>
	£	£	£	£
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

3. Mission Donations

	<i>Unrestricted 2021/22</i>	<i>Total 2021/22</i>	<i>Unrestricted 2020/21</i>	<i>Total 2020/21</i>
	£	£	£	£
Mission - Donations	5602	5602	9924	9924
Total - Mission Donations	5602	5602	9924	9924

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

	<i>Total 2021/22</i>	<i>Total 2020/21</i>
	£	£
Caring for Life	-	2000
FIEC	2352	1896
OMF International	-	2000
Redeemer Church of Dubai (for CBC Beirut)	-	278
SASRA	-	1000
Spen Valley Church	3250	2750
	5602	9924

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

4. Charitable Activities

	Unrestricted 2021/22 £	Designated 2021/22 £	Restricted 2021/22 £	Total 2021/22 £
Direct Costs				
Staff Costs	65176	-	-	65176
Ministry	2514	100	4697	7311
Guest Speakers	575	-	-	575
Evangelism	1714	-	-	1714
Venue Hire	12418	-	-	12418
Printing & Stationery	719	-	-	719
Insurance	315	-	-	315
Licences	1930	-	-	1930
Equipment	728	-	-	728
Children & Youth	139	-	-	139
Catering	214	-	-	214
General - Other Expenses	1109	-	-	1109
Total - Direct Costs	87551	100	4697	92348
Governance				
Professional Fees	1200	-	-	1200
Total - Governance	1200	-	-	1200
Total - Charitable Activity Cost	88751	100	4697	93548

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 2022

Charitable Activities cost for the previous period:

	<i>Unrestricted</i> <i>2020/21</i> £	<i>Designated</i> <i>2020/21</i> £	<i>Restricted</i> <i>2020/21</i> £	<i>Total</i> <i>2020/21</i> £
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

5. Staff Costs

	Total 2021/22 £	Total 2020/21 £
Gross Salaries	57835	46035
Pension Contributions	5753	4569
Employer NICs	1588	461
Total Staff Costs	65176	51065

The average number of people employed by the charity during the year to 5 April 2022 was 2.

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

6. Trustees Remuneration

Lewis Allen was paid a salary of £30480 (£30180 in 2020/21) for his role as Senior Pastor. Employer's pension contributions of £3031 (£2994 in 2020/21) and Employers NICs of £865 (£261 in 2020/21) were made on his behalf.

David Dent was paid a salary of £27355 (£15855 in 2020/21) for his role as Associate Pastor. Employer's pension contributions of £2722 (£1575 in 2020/21) and Employers NICs of £723

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

(£200 in 2020/21) were made on his behalf.

7. Related Party Transactions

Aggregate donations, excluding Gift Aid tax refund, of £34611 (£11822 in 2020/21) were received by the charity from the Trustees and their spouses. £23000 of these donations were received for, and have been added to, the restricted Building Fund.

8. Debtors

	Total 05/04/22 £	Total 05/04/21 £
Tax Recoverable	20206	12875
Total Debtors	20206	12875

9. Creditors: Amounts falling due within one year

	Total 05/04/22 £	Total 05/04/21 £
Accruals	3729	1200
Total Creditors	3729	1200

10. Statement of Funds

	Balance at 5 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2022 £
Designated Funds					
Building	195118	-	-	-	195118
Hardship	5635	-	100	-	5535
Total	200753	-	100	-	200653
General Funds					
General	97382	82402	94353	-	85431
Total	97382	82402	94353	-	85431
Unrestricted Funds	298135	82402	94453	-	286084
Restricted Funds					
Building	4887	116657	-	-	121544
Ministry Development	6564	-	4697	-	1867
Total	11451	116657	4697	-	123411
Total Funds	309586	199059	99150	-	409495

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

Statement of Funds for the previous period:

	<i>Balance at 5 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 5 April 2021</i>
	£	£	£	£	£
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

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 2022	Designated 5 April 2022	Restricted 5 April 2022	Total 5 April 2022
	£	£	£	£
Cash at bank and in hand	75557	200653	115930	392140
Other current assets	13603	-	7481	21084
Current liabilities	(3729)	-	-	(3729)
Total	85431	200653	123411	409495

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

Analysis of net assets between funds for the previous period:

	<i>Unrestricted</i> <i>5 April 2021</i> £	<i>Designated</i> <i>5 April 2021</i> £	<i>Restricted</i> <i>5 April 2021</i> £	<i>Total</i> <i>5 April 2021</i> £
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