

Registered Charity Number: 1183191

Hope Church Huddersfield

Unaudited

Report and Accounts

For the year ended 5 April 2024

HOPE CHURCH HUDDERSFIELD

CONTENTS

	Page
Reference and Administrative Details	1
Trustees Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the Financial Statements	10

HOPE CHURCH HUDDERSFIELD

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 5 APRIL 2024

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 2024

The Trustees are pleased to present their report and financial statements for the period ended 5 April 2024.

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 led 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.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2024

Achievements and Performance

The Church has continued with its activities.

- 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.

“Hope Hoppers” is a weekly group for babies, toddlers and their carers that is open to church families and guests.

“Toast” is a bi-weekly youth group for 11-14s from church families and their friends.

“Yorkshire Youth” is a once per school term event for 11-14s from church families and their friends run in conjunction with other local churches.

- Life Groups (small group meetings in member’s homes) meet weekly for bible study, prayer and to share fellowship. A Welcome Group for newcomers to the Church runs alongside Life Groups as and when required.

A Women’s bible study runs monthly.

- Student ministry includes 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.
- “Establish” (20s/30s age group) meets twice monthly on Sundays after the morning 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 services.
- The Church held a “Mighty Makers Easter Extravaganza” event in March. These events were open to all and offered an opportunity for children and their parents 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

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2024

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.

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 2024 was £120189 and expenditure was £112060 giving a surplus for this period of £8129. Income includes donations and bank interest totalling £8139 received for the Building Fund (restricted).

Excluding these amounts, there was a General fund deficit of £10 (deficit of £604 in 2022/23) for this period. The Trustees have approved a deficit budget for 2024/25 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 £419092, of which £133622 are restricted and £200463 are designated. Unrestricted general reserves at the end of the year are £85007.

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 (£133304) 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.

HOPE CHURCH HUDDERSFIELD
TRUSTEES REPORT
FOR THE YEAR ENDED 5 APRIL 2024

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).

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 25 September 2024 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 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2024 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

25 September 2024

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	Note	Unrestricted funds 05/04/24 £	Restricted funds 05/04/24 £	Total funds 05/04/24 £
<i>Income and endowments from:</i>				
Donations and legacies	2	108936	1106	110042
Investments		1655	7033	8688
Other income		1459	0	1459
Total income		112050	8139	120189
<i>Expenditure on:</i>				
Expenditure on charitable activities	3 & 4	112060	0	112060
Total expenditure		112060	0	112060
Net income / (expenditure) resources before transfers				
		(10)	8139	8129
<i>Transfers</i>				
Gross transfers between funds - in		0	0	0
Gross transfers between funds - out		0	0	0
Net movement in funds		(10)	8139	8129
<i>Reconciliation of funds</i>				
Total funds brought forward		285480	125483	410963
Total funds carried forward		285470	133622	419092

HOPE CHURCH HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

Statement of Financial Activities for the year ended 5 April 2023:

	<i>Unrestricted funds 05/04/23 £</i>	<i>Restricted funds 05/04/23 £</i>	<i>Total funds 05/04/23 £</i>
<i>Income and endowments from:</i>			
Donations and legacies	99899	1750	101649
Investments	555	2171	2726
Other income	1016	0	1016
Total income	101470	3921	105391
<i>Expenditure on:</i>			
Expenditure on charitable activities	102074	1849	103923
Total expenditure	102074	1849	103923
Net income / (expenditure) resources before transfers	(604)	2072	1468
<i>Transfers</i>			
Gross transfers between funds - in	0	0	0
Gross transfers between funds - out	0	0	0
Net movement in funds	(604)	2072	1468
<i>Reconciliation of funds</i>			
Total funds brought forward	286084	123411	409495
Total funds carried forward	285480	125483	410963

HOPE CHURCH HUDDERSFIELD

BALANCE SHEET AS AT 5 APRIL 2024

		As at 05/04/2024	As at 05/04/2023
	Note	£	£
Current assets			
Stocks and work in progress		860	860
Debtors	8	17517	15594
Cash at bank and in hand		401970	400596
		420347	417050
Liabilities			
Creditors: Amounts falling due in one year	9	(1255)	(6087)
Net Current Assets		419092	410963
Net Assets		419092	410963
Represented by:			
Unrestricted - General Funds	10	85007	84827
Unrestricted - Designated Funds		200463	200653
Restricted Funds		133622	125483
Funds of the church		419092	410963

The financial statements were approved by the Trustees on 25 September 2024 and signed on their behalf by:

Mr G Powell
Trustee

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

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 2024

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 2023/24 £	Designated 2023/24 £	Restricted 2023/24 £	Total 2023/24 £
Donations	108936	-	1106	110042
Total - Donations & Legacies	108936	-	1106	110042
Bank Interest	1655	-	7033	8688
Total - Investment Income	1655	-	7033	8688
Other Income	1459	-	-	1459
Total - Other Income	1459	-	-	1459
Total Income 2023/24	112050	-	8139	120189

Other Income includes receipts of £1096 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 2024

Income Received in the previous period:

	<i>Unrestricted 2022/23 £</i>	<i>Designated 2022/23 £</i>	<i>Restricted 2022/23 £</i>	<i>Total 2022/23 £</i>
Donations	99899	-	1750	101649
Total - Donations & Legacies	99899	-	1750	101649
Bank Interest	555	-	2171	2726
Total - Investment Income	555	-	2171	2726
Other Income	1016	-	-	1016
Total - Other Income	1016	-	-	1016
Total Income 2022/23	101470	-	3921	105391

3. Mission Donations

	<i>Unrestricted 2023/24 £</i>	<i>Total 2023/24 £</i>	<i>Unrestricted 2022/23 £</i>	<i>Total 2022/23 £</i>
Mission - Donations	8711	8711	10268	10268
Total - Mission Donations	8711	8711	10268	10268

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

	<i>Total 2023/24 £</i>	<i>Total 2022/23 £</i>
FIEC	2461	2268
Spen Valley Church	2000	3000
Tia Lawrence	-	2000
Caring for Life	-	1000
Hope Church Halifax	-	1000
OMF International	1500	1000
Matt & Pippa Green	2500	-
Huddersfield University Christian Union	250	-
	8711	10268

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

4. Charitable Activities

	Unrestricted 2023/24 £	Designated 2023/24 £	Restricted 2023/24 £	Total 2023/24 £
Direct Costs				
Staff Costs	72713	-	-	72713
Ministry	4029	190	-	4219
Guest Speakers	75	-	-	75
Evangelism	87	-	-	87
Venue Hire	18608	-	-	18608
Printing & Stationery	41	-	-	41
Insurance	325	-	-	325
Licences	1902	-	-	1902
Equipment	1370	-	-	1370
Children & Youth	1223	-	-	1223
Catering	280	-	-	280
General - Other Expenses	1306	-	-	1306
Total - Direct Costs	101959	190	0	102149
Governance				
Professional Fees	1200	-	-	1200
Total - Governance	1200	-	-	1200
Total - Charitable Activity Cost	103159	190	0	103349

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 2024

Charitable Activities cost for the previous period:

	<i>Unrestricted</i> <i>2022/23</i> £	<i>Designated</i> <i>2022/23</i> £	<i>Restricted</i> <i>2022/23</i> £	<i>Total</i> <i>2022/23</i> £
Direct Costs				
Staff Costs	64563	-	-	64563
Ministry	2894	-	1849	4743
Guest Speakers	575	-	-	575
Evangelism	299	-	-	299
Venue Hire	17508	-	-	17508
Printing & Stationery	534	-	-	534
Insurance	325	-	-	325
Licences	1662	-	-	1662
Equipment	526	-	-	526
Children & Youth	311	-	-	311
Catering	434	-	-	434
General - Other Expenses	975	-	-	975
Total - Direct Costs	90606	-	1849	92455
Governance				
Professional Fees	1200	-	-	1200
Total - Governance	1200	-	-	1200
Total - Charitable Activity Cost	91806	-	1849	93655

5. Staff Costs

	<i>Total</i> <i>05/04/24</i> £	<i>Total</i> <i>05/04/23</i> £
Gross Salaries	64782	57960
Pension Contributions	6471	5769
Employer NICs	1460	834
Total Staff Costs	72713	64563

The average number of people employed by the charity during the year to 5 April 2024 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 £34065 (£30480 in 2022/23) for his role as Senior Pastor. Employer's pension contributions of £3399 (£3031 in 2022/23) and Employers NICs of £783 (£467 in 2022/23) were made on his behalf. He did not receive any remuneration for his role as a Trustee.

David Dent was paid a salary of £30717 (£27480 in 2022/23) for his role as Associate Pastor. Employer's pension contributions of £3071 (£2738 in 2022/23) and Employers NICs of £677

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

(£367 in 2022/23) were made on his behalf. He did not receive any remuneration for his role as a Trustee.

7. Related Party Transactions

Aggregate donations, excluding Gift Aid tax refund, of £16929 (£15197 in 2022/23) were received by the charity from the Trustees and their spouses.

8. Debtors

	Total 05/04/24 £	Total 05/04/23 £
Tax Recoverable	17517	15594
Total Debtors	17517	15594

9. Creditors: Amounts falling due within one year

	Total 05/04/24 £	Total 05/04/23 £
Accruals	1255	6087
Total Creditors	1255	6087

10. Statement of Funds

	Balance at 5 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2024 £
Designated Funds					
Building	195118	-	-	-	195118
Hardship	5535	-	190	-	5345
Total	200653	-	190	-	200463
General Funds					
General	84827	112050	111870	-	85007
Total	84827	112050	111870	-	85007
Unrestricted Funds	285480	112050	112060	-	285470
Restricted Funds					
Building	125165	8139	-	-	133304
Ministry Development	318	-	-	-	318
Total	125483	8139	-	-	133622
Total Funds	410963	120189	112060	-	419092

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

Statement of Funds for the previous period:

	<i>Balance at 5 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 5 April 2023</i>
	£	£	£	£	£
Designated Funds					
Building	195118	-	-	-	195118
Hardship	5535	-	-	-	5535
Total	200653	-	-	-	200653
General Funds					
General	85431	101470	102074	-	84827
Total	85431	101470	102074	-	84827
Unrestricted Funds	286084	101470	102074	-	285480
Restricted Funds					
Building	121544	3621	-	-	125165
Ministry Development	1867	300	1849	-	318
Total	123411	3921	1849	-	125483
Total Funds	409495	105391	103923	-	410963

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 2024	Designated 5 April 2024	Restricted 5 April 2024	Total 5 April 2024
	£	£	£	£
Cash at bank and in hand	68066	200463	133441	401970
Other current assets	18196	-	181	18377
Current liabilities	(1255)	-	-	(1255)
Total	85007	200463	133622	419092

HOPE CHURCH HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

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 2023</i>	<i>5 April 2023</i>	<i>5 April 2023</i>	<i>5 April 2023</i>
	£	£	£	£
Cash at bank and in hand	74710	200653	125233	400596
Other current assets	16204	-	250	16454
Current liabilities	(6087)	-	-	(6087)
Total	84827	200653	125483	410963