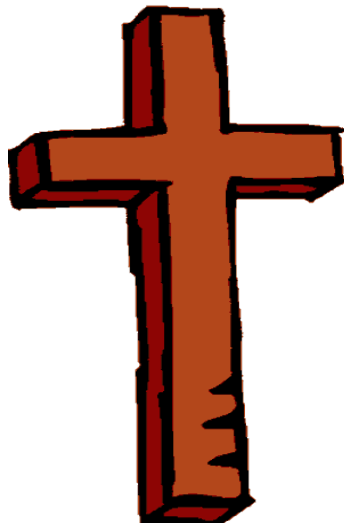


Skelmersdale Ecumenical Centre

Charity number 1184507



Annual Report and Accounts

Financial Year Ended

31-12-2020

Please note:

CIO date of establishment was 19-7-2019 however there was no activity within the CIO until the start of the new Financial Year. All activities prior to 1-1-2020 were undertaken by the unincorporated charity (reg number 509475). This annual report and accounts covers the full financial year 1-1-2020 to 31-12-2020 and annual return covers this period also as no activities undertaken by the CIO until that point as confirmed as appropriate reporting by the Charity Commission 10-5-2022

Annual Report for the Financial Year ended 31-12-2020

The Charity's Governing Document

The charity was governed by a Sharing Agreement made on the 25th April 1972 between the Liverpool Diocesan Board of Finance, The Parochial Church Council of the Ecclesiastical Parish of Skelmersdale, The Methodist Church, The Presbyterian Church of England, The Lancashire and Cheshire Association of Baptist Churches and The Lancashire Congregational Union (Incorporated). The Presbyterian Church of England and the Lancashire Congregational Union amalgamated in October of 1972 to form the United Reformed Church.

Since the 1st January 2020 the charity having been registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission for England and Wales has been operating as such. Steps were taken through the year to remove the old body from the register, its assets having been in practice transferred to the CIO as of 1-1-2020. The accounts for 2019 (unincorporated body) and 2020 (CIO charity) follow on from each other

List of Trustees

Church of England	Baptist	United Reformed Church	Methodist
Ven J McKenzie Rev C Spittle Revd David Burrows - (appointed 18 th May)	Rev T Presswood Rev R Preston Vacancy	Rev M Tindsley Vacancy Vacancy	Rev R Andrews (resigned 20 th September 2019) Rev K Summers N Mackenzie Vacancy

The day to day running of the Centre lay with the Centre Manager throughout the reporting period and Rev R Preston (Trustee) acted as the go between feeding information to the trustees and liaising with the Centre Manager in relation to day-to-day operational issues. The Chair Ven J McKenzie acted as Line Manager during this period for senior staff members

Bankers

National Westminster Bank, Southway, Skelmersdale WN8 6LD

Aims of the Charity

The purposes of the sharing agreement and CIO charity remained the same and are stated as being:

The Objects of the CIO are: The advancement of the Christian religion for the public benefit by

1. *The promotion of fellowship between Christian Churches, bodies, institutions and persons in the community therewith*
2. *The provision, improvement and management of the Skelmersdale Ecumenical Centre Building*
3. *The promotion of the Skelmersdale Ecumenical Centre Building as a place of public worship to be shared by the Church of England, the Methodist Church, the United Reformed Church and the North West Baptist Association (which churches and association are referred to together as ‘the sharing Churches’) and to be used by them either alone or jointly with each other or together with other Christian churches, bodies, institutions or persons in communion therewith; and*
4. *The promotion of the Skelmersdale Ecumenical Centre Building as a Centre for any other charitable activity which may seem to the CIO to be beneficial to the sharing churches or likely to further their common aims and interests so far as the same may be wholly and exclusively charitable.’*

Correspondence Address

Skelmersdale Ecumenical Centre, Northway, Skelmersdale WN8 6LU

Phone: 01695 725014

Email: info@skelmersdaleecumenicalcentre.org

Reserves Policy

When our financial position is recovered the Board will maintain a Reserves Policy whereby 3 months costs will be held as a general reserve. The Board is working towards putting our affairs in order and applying for funds following the depletions consequent upon a difficult refurbishment and covid which resulted in a tremendous reduction in income whilst overheads continued.

Health & Safety Policy

Health & safety is at the heart of its responsibilities and the trustees of the Board are keen to ensure that all matters are covered. The organisation employs a caretaker to ensure that the building is maintained to an acceptable standard and tried to mitigate any risks identified. Building work has been undertaken using a qualified building company, quantity surveyor and architect so the trustees can be assured that relevant health and safety requirements have been met.

Safeguarding

The Centre seeks to follow recognised safeguarding processes and good practice to ensure that all users of the Centre are protected. An appropriate officer is appointed as first point of contact for safeguarding concerns to be reported to. Enhanced DBS checks are conducted for those persons coming into contact with vulnerable adults or children.

GDPR

Steps are being taken to ensure that all personal data is being dealt with in accordance with the general Data Protection Regulations (GDPR). Employees, volunteers, tenant bodies, stakeholders, contractors and service user will only have personal data stored that is absolutely necessary and once it is no longer required it will be destroyed in accordance with the organisation's Records

Retention Policy. Those involved will be asked to sign authorisation for personal data to be stored and retained as required by law.

Our priorities for 2020 were:

- To develop the governance structure for the charity
- To resolve the difficulties with the refurbishment work and to continue the unfinished work to deliver the finished project to the Big Lottery Fund. The aim is secure the Centre is enhanced as a community meeting point where the Centre's charitable objectives can be achieved
- To seek alternative funding sources so work can continue on the premises and projects currently being undertaken to meet community needs
- To continue to secure appropriate funding from the various denominational bodies to ensure charitable delivery
- To continue to offer Christian worship and pastoral support in all its forms for the benefit of the community it serves
- To continue to provide community space
- To support individuals during the Covid-19 pandemic in any way necessary to promote the physical, mental and spiritual good health of the community at large in any way necessary

The Board of Management have regard to the advice and guidance provided by the Charity Commission for England and Wales relating to public benefit when supporting the activities of the charity over the financial year.

Public Benefit

PRINCIPLE 1: There must be an identifiable benefit or benefits

Principle 1a: Definition:

It must be clear what the benefits are

Activities Undertaken:

During the Covid pandemic the Centre concentrated on working to meet dire community needs and undertake a number of initiatives primarily focussing on health and wellbeing in the community, spiritual care and undertaking a number of projects specifically aimed at meeting the more tangible needs of the community such as working to assist to provide key workers and members of the public with PPE, masks etc. by the community coming together to use the space at an acceptable social distance to produce the items required. In addition we acted as a central hub so people could access us for support, advice, guidance and signposting for help with benefits and other types of advice required. The Centre was also able to provide food to those most in need and most isolated in the community.

It should be noted that the closure of the Centre resulted in reduced income. However, it allowed the Board to focus on completion of the building work which was done at agreed social distancing levels.

Principle 1b: Definition:

The benefits must be related to the aims

Activities Undertaken:

Activities are as stated above and focussed on the pastoral care of local residents, lighting candles for those who sent in prayers for support during a difficult time.

The other care was more grass roots practical delivery to meet the needs of those most in need, socially isolated, on reduced incomes or suffering in other ways, shapes and forms. Dependent on circumstances, some self-reliant people found themselves in need following the outbreak of Covid.

Principle 1c: Definition:

Benefits must be balanced against any detriment or harm

Activities Undertaken:

At all times the government advice relating to Covid, safety of staff and volunteers and social distancing requirements were met. The Board weighed up the potential dangers associated with undertaking activities against the harm that no intervention would cause the community as a whole and decided that it was able to offer support without putting persons at risk. Risk assessments were undertaken at regular intervals and care was taken to ensure the Centre was cleaned thoroughly every day to protect those offering their time, experience and support.

PRINCIPLE 2: Benefit must be to the public, or a section of the public**Principle 2a: Definition:**

The beneficiaries must be appropriate to the aims

Activities Undertaken:

The general community irrespective of age, ability, ethnicity, creed and sexuality all benefitted from the activities undertaken in the name of promoting the charitable activities during the stated period. All work undertaken was deemed to be a way of promoting the teachings of the Gospel offer help and support to those in need living in the community.

Principle 2b: Definition:

Where benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted (a) by geographical or other restrictions; or (b) by ability to pay any fees charged

Activities Undertaken:

There are no restrictions on who can benefit from the work of the charity and there were no charges levied during the reporting period for activities undertaken or the produce created (PPE) for roll out to the community at large to ensure their mental and physical health and wellbeing.

Principle 2c: Definition:

People in poverty must not be excluded from the opportunity to benefit.

Activities Undertaken:

People living in poverty are the key service users of the Centre and are not precluded from taking part or from benefitting from the support offered at the Centre in any way.

Principle 2d: Definition:

Any private benefits must be incidental.

Activities Undertaken:

There were no private benefits during the reporting period.

Centre Report

During the year the organisation faced the continued general nationwide lockdown which impeded its ability to generate funds. The report is therefore very similar to the previous year for the unincorporated charity. However, it had been granted funding for the refurbishment of parts of the premises and continued to undertake this work during lockdown ensuring the safety of those concerned/involved in the work required. All such funds were held as restricted funds for a particular purpose and could not be spent on anything else.

The reserve fund in place continued to be used in part to act as contingency funding during the prolonged shutdown but the Trustees agreed to take step to increase the monies held on reserve moving forward.

Due to a misunderstanding of the Commission guidance and regulations, the winding up and full closure and removal of the original charity from the Register of Charities has taken longer than expected. Due to paucity of funds the trustees have been unable to take the full professional advice they would like.

Worship had to be put on hold during the lockdown as with other bodies throughout the country. In its stead we continued to offer a service whereby prayers were offered for those sending in prayer requests and candles lit for those unable to attend the Chapel as this was felt the best that could be offered in the circumstances and was a way of offer succour to those needing spiritual support during the difficult times faced by the community at large.

The business plan had remain on hold until the full impact of the pandemic had been realised and full assessment of that impact made.

As mentioned earlier, various projects continued during the pandemic but focussed on what was needed most in the community ie food, PPE, support, advice and guidance.

The Centre remained open for those wishing to use the services of other tenant bodies within the Centre including Ark CIC, Skelmersdale Foodbank, The Birchwood Centre, Lancashire Community Finance and SWILCAN.

Centre Finances

The ongoing downturn in the economy continued to impact on the ability of the Centre to generate funds. This was then further impeded by the lockdown due to the pandemic and the fact that the Centre had to close its doors to general regular usage and occasional lettings. Lettings income was impacted given the fact regular users also faced problems in generating income and paying rents. Running projects and seeing members of the public face to face was an issue as the Centre had to be able to show it protected staff, volunteers, tenants and service users. The ongoing work to the premises prevented the Board from being able to offer a broader hiring of the facility as some areas were sealed off to protect the health and safety of the public at large whilst work was undertaken.

Moving forward the Board are still hopeful the Centre will get back to full working strength and once work is completed the activities will be able to be spread throughout the premises and be of more benefit to the wider community to meet their diverse needs and requirements. Whilst this

cannot be guaranteed until the Covid pandemic and any variants are tackled, the Board are mindful of their duties and responsibilities and feel the Centre will get back to full working strength as soon as practicably possible.

Priorities for 2021

- To complete the filing of the accounts for the original charity for 2019 and undertake the legal process to remove the old charity from the Central Register of Charities
- To continue with completion of the building work to enhance the facility and build on the work undertaken as part of the grant secured from the Bog Lottery Fund to get the premises back to full working order
- To increase hirings of the premises to ensure maximum lettings income can be generated
- To actively promote the Centre as a community space and look for new partnership opportunities
- To improve the Chapel for community use and promote active worship
- To offer the Centre as a community base, local hub and resource centre to meet local needs in line with the objectives of the charity.

Neil Mackenzie

Chair of Trustees

31-12-2020

Accounting information

Financial statements for the FYE 31 December 2020

Balance sheet

- Statement of assets and liabilities
- Statement of financial activities

Notes to the accounts

Independent examiners report

Skelmersdale Ecumenical Centre 1184507

Balance Sheet 31-12-2020

					Comparative Figures 2019		
	Unrestricted	Restricted	TOTAL		Unrestricted	Restricted	TOTAL
Fixed Assets							
Land & Buildings		2057000	2057000			2057000	2057000
Equipment (Est)		1000	1000			1000	1000
Current Assets							
BLF Retention		32020	32020			0	0
Debtors & Prepayments	0	0	0			0	0
Cash @ Bank		37450	37450		12195	50579	62774
Central Finance Board – short term investment	3480		3480		15460		15460
TOTAL	3480	2127470	2130950		27655	2108579	2136234
Current Liabilities							
Creditors & accruals (due in under 1 year)	0	37680	37680		0	0	0
Provision for notified debt	0	36522	36522		0	0	0
TOTAL	0	74202	74202		0	0	0
Total Assets less Current Liabilities	3480	2201672	2205152		27655	2108579	2136234
Loans & Creditors due after 1 year	12000	0	12000		17000	0	17000
Net Total Assets	15480	2094950	2106950		10655	2108579	2119234

Skelmersdale Ecumenical Centre 1184507

Final Accounts for FYE 31-12-2020

Statement of Financial Activities for FYE December 2020

INCOME & ENDOWMENTS	2020	2020	2020		2019	2019	2019
	Unrestricted	Restricted	TOTAL		Unrestricted	Restricted	TOTAL INCOME
Revenue Trading Income							
Room hire & office rentals	10717		10717		27784		27784
Shop & lunch club	9098		9098		3438		3438
Other Revenue Income							
Gifts & Donations Unrestricted	6239	5000	11239		4326		4326
Short term Loan NWBA					5000		5000
Loan From Methodist Circuit					12000		12000
West Lancs Covid Support Grant	10000		10000				
Job Retention Scheme	10302		10032				
Capital Refurbishment Grants							
Grants							
Church @ Centre							
NWBA		22471	22471				
URC		586	586				
Methodist Church		12000	12000				
Big Lottery Fund		103176	103176			613524	613524
Community Foundation		5000	5000				
Partners in Crime		2910	2910				
TOTAL INCOME	46356	151143	197499		52548	613524	666072

EXPENDITURE	2020	2020	2020		2019	2019	2019
	Unrestricted	Restricted	TOTAL		Unrestricted	Restricted	TOTAL INCOME
Centre running costs (revenue)	76826		76826		57036		57036
Capital Refurbishment Costs							
Building works		142444	142444				
Fees		3853	3853				
TOTAL EXPENDITURE	76826	145997	222823		-57036	-562945	619981
Net income & exp before investment gains	-30470	5146	-25324		-4488	50579	46091
Net gains on investments	0	0	0		0	0	0
Transfer between funds	0	0	0		0	0	0
NET MOVEMENT IN FUNDS	-30470	5146	-25324		-4488	50579	46091
Total funds brought forward 1-1-2020	12196	50578	32774	1-1-2019	16684	0	16684

SKELMERSDALE ECUMENICAL CENTRE

Charity No 1184507

Notes to the Accounts for the year ended 31st December 2020

1. Basis of accounting

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute:

- a) General Funds held for any purpose of the Centre which are unrestricted.
- b) Restricted funds held for a defined purpose as specified by the grant provide or donor.

There are no Endowment funds.

3. Accounting policies

These accounts have been prepared on the basis of historical cost except that investments are shown at their cash value at the year-end in accordance with the requirement to show a true and fair view of the Centre's financial position and activities.

4. Income

Income for the centre is largely based on rental income from office accommodation, plus a food bank, together with casual lettings and income from sporting and community interest groups. The Centre also provided a charity shop selling donated shoes and clothing etc – and a lunch club supplying meals at subsidised prices.

The Ecumenical Centre sits in the centre of one of the most deprived areas in the North West and, inevitably charges levied had to reflect the community's ability to pay. It has become apparent however, that current levels of income would be insufficient to cover expenditure and the gap could only be bridged by donations from individuals and other church denominations.

Income is included in the Statement of Financial Activities (SOFA) when the money is actually due and the trustees are reasonably certain they have received or will receive it.

Because of the pandemic much income was lost due to the enforced closure of the centre. Consequently, the 2020 income from users reduced by £13,426 compared with 2019.

The overall reduction was, to an extent, compensated by the HMRC Job Retention Scheme, plus increases in donations and Covid Grant Support. These compensatory factors, amounted to around £22,800

5. Expenditure

Expenditure is recognised when a liability is incurred and accepted as being legally due and unavoidable. Where invoices, or similar financial obligations are in dispute these have not been included as expenditure in the income and expenditure summary. However, the disputed amounts, as claimed by creditors, have been included as possible liabilities in the Balance Sheet, to avoid any suggestion that not all issues have been properly recorded.

Expenditure between 2019 and 2020 increased by almost £20,000 principally due to the appointment of a very necessary Centre Manager. Inevitably, the slightly improved operational income picture between 2019 and 2020 was significantly offset by a substantial increase in operational expenditure.

6. Grants

Grants received from various grant making bodies, whether church denominations, the British Lottery or other charitable providers, are restricted and only applied for the purpose given. Where grants are provided with an element of unrestricted as well as restricted funds, these are strictly monitored.

7. VAT

Since the Centre is not VAT registered, all input VAT is charged with the expenses to which it refers.

8. Tangible Fixed assets

Ecumenical Centre Building

Valuation of the Centre Building was undertaken in March 2022 by CTD Consulting, Chartered Surveyors.

The Big Lottery has a legal charge on the premises equivalent to the amount of grant provided. This charge (in full or in part) could be applied in the event that the Trustees failed to complete the refurbishment.

Equipment held by the Centre is of low value – mainly tables and chairs and so a low estimate of £1,000 has been included.

9. Investments

Investment by the charity would normally be short-term and placed after following the Commission's Guidelines in CC14. Investments are valued in the balance sheet at market value at the year end. Investment income would be included in the accounts when receivable and any gains or losses on revaluation at the year-end shown in the SOFA.

10. Balance Sheet, Debtors, Prepayments and Creditors

Current assets include a sum of £32,020 due from the Big Lottery Fund. This sum is the retention provision included as required under the terms of the construction contract. It will be used to reduce the provision for notified debts shown under liabilities. The release of the BLF monies is dependent on the SEC fulfilling some administrative conditions required by the contract.

As referred to in para 5 above, some sums included as current liabilities are in dispute but have been included in the Balance Sheet as amounts notified/claimed by the creditors. It is expected that as negotiations proceed during 2021, these sums will reduce as and when settlement are reached.

11. The Capital Refurbishment Scheme

There was increasing recognition that the Centre building was in urgent need of renovation. Extensive research and consultation were undertaken before the earlier Charity 509475 entered into a major refurbishment contract. The scheme was financed by a Big Lottery Fund grant, awarded in June 2017. Additional grant support for the chapel element of the scheme, was subsequently provided by the four church denominations.

There have been problems with this scheme inasmuch as the initial cost was significantly underestimated by those professions engaged to oversee the project on behalf of the Trustees. Further problems arose insofar as there were delays when progressing the construction element and, in addition, the quality of financial information, supplied by the professional advisors and others, left much to be desired. Many of the disputed accounts issues relate to the refurbishment scheme.

For information only, a cumulative summary of expenditure on this project between 2017 and December 2020, has been included with the accounts. However, the records relating to expenditure in 2017 and 2018 cannot be guaranteed but are based on the best information from whatever documents were available for those years.

12. Conclusion

The Trustees are satisfied, that despite some of the difficult circumstances referred to above, the accounts of the CIO now submitted for 2020, do represent an accurate and fair view of all financial transactions, with no material errors or omissions.

The auditor has been fully appraised of the circumstances and explanations regarding the preparation of the 2020 accounts. She has accepted these were unprecedented times for the SEC. due to the impact of Covid, together with issues surrounding the major refurbishment project.

She has reviewed the key financial elements required and included in the Charity's Final Accounts, and is satisfied that, notwithstanding all the difficulties, the accounts do provide a true and fair view of the financial affairs of the Ecumenical Centre

Rev'd David M Burrows CIPFA (Trustee for Finance)



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

SKELMERSDALE ECUMENICAL CENTRE

On accounts for the year
ended

Dec 31st 2020

Charity no
(if any)

1184507

Set out on pages

1-4

Responsibilities and
basis of report

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed:

AP Ascroft

Date:

5/5/22

Name:

Mrs A P Ascroft

Relevant professional
qualification(s) or body (if
any):

CIPFA

Address:

1 Wane's Fold, Off Parr Lane, Ecclestone, Lancs PR7 5UZ

IER

1

Oct 2018