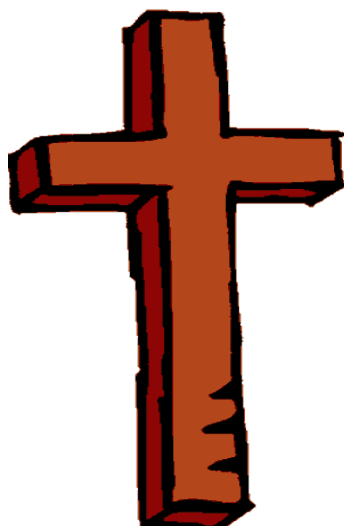


Skelmersdale Ecumenical Centre

Charity number 1184507



Annual Report and Accounts

Financial Year Ended

31-12-2021

Annual Report for the Financial Year ended 31-12-2021

The Charity's Governing Document

The charity was originally 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. All land is held by the CIO charity and all activities are run under the auspices of the new charitable organisation.

List of Trustees

Church of England	Baptist	United Reformed Church	Methodist
N MacKenzie Vacancy C Spittle	Rev T Presswood Rev R Preston Vacancy	K Summers Vacancy Vacancy	Rev M Tindsley Vacancy Vacancy

The day to day running of the Centre lay with an interim Centre Manager for the majority of the reporting period and during the Covid outbreak.

Bankers

National Westminster Bank, Southway, Skelmersdale WN8 6LD

Aims of the Charity

The purposes of the charity remained as stated in its governing document 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

A Reserves Policy was formalised and put in place and the Board is mindful of needing to work towards its achievement in the longer term. However, the financial position needed to be stabilised as such it was not deemed prudent, with pandemic restrictions still in place, to earmark monies needed for day-to-day activities and overheads for the reserves of the organisation when income streams were very much depleted. Under the Reserves Policy 3-month's running costs will be held as a general reserve.

Health & Safety Policy

Health & Safety continues to be at the heart of the Board's ethos and responsibilities and those involved are keen to ensure that all matters are covered. The organisation employs a caretaker to ensure that the building is maintained to meet recognised standards and conduct regular risk assessments to mitigate against any risks identified. Building work has continued over the period. All relevant external personnel have been used to assure the Board that relevant health and safety requirements have been met throughout the building project. Tenants have been kept informed of works being undertaken at any point in time to ensure their safety if maintained in the premises.

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 2021 continued to be:

- To develop the governance structures for the charity
- To resolve the difficulties with the refurbishment work and to continue the unfinished work to deliver the completed project to the satisfaction of the funder

- To ensure the Centre is enhanced as a practical 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 new and existing projects can be undertaken to meet existing and newly identified community needs
- To continue to secure appropriate funding from the various denominational bodies to ensure delivery of charitable objectives
- To reinstate Christian worship and pastoral support in all its forms for the benefit of the community it serves
- To continue to provide community space for use by voluntary sector organisations meeting local need
- To support individuals during the continuing Covid-19 pandemic in any way necessary to promote the physical, mental and spiritual good health & wellbeing of the community at large in any way necessary

The Board 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 continuing Covid pandemic the Centre continues to concentrate on working to meet dire community need and undertake various community initiatives primarily focussing on health and wellbeing, spiritual care. The Centre has continued to act as a link with the community 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. This has been done by bringing members of the public together using the Centre as its base so acceptable social distancing requirements can be adhered to producing the items required. In addition, our previous year's activities for acting as a hub for those needing support to access support, advice, guidance and signposting for help with benefits and other information continued. 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 at various peaks and troughs due to covid restrictions negatively impacted on income generation. Enforced closures allowed the Board to plan for the complete opening of the Centre, the activities to be undertaken and the local needs that had become apparent during the Covid crisis.

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 continued to be met. The Board regularly assessed 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

As with last year, the organisation faced the continued general nationwide lockdown restrictions as they fluctuated from time to time, and this impacted on the organisation's ability to generate income. The report is therefore very similar to the previous year with steps being taken to get the building works completed, meet demands dictated by Covid and ensuring the Centre was open for tenants to meet their own defined needs.

The reserve fund in place continued to be depleted to make good the shortfall in income but the Board have continuously been mindful of the need to build up these reserves moving forward. Staffing levels continued to be maintained at the previous year's level and the charity benefitted from the support of an interim centre manager to professionalise and look for ways to develop the Centre moving forward.

Worship in the traditional C of E sense continued to be held in abeyance due to the lockdown restrictions but community prayers, and mindfulness were conducted for those in need. The Board is keen to see the congregation increase once lockdown is lifted and will plan for this at the appropriate time. The lighting of candles reported the previous year continued to be a key element of worship with prayers and intercessions being sent in by residents as and when they felt the need.

The business plan continued to remain on hold until the full impact of the pandemic and threats, weaknesses and opportunities for development could be explored.

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 was opened on a regular basis so that tenant organisations could meet their own needs and those of the residents during a particularly difficult time. This included the services of voluntary and third sector bodies, local churches and private providers who all ensured that local needs of those particularly marginalised throughout this time could be identified, dealt with and improved thereby achieving the overall ethos of the charity.

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 their own income and paying rents. Self-financing initiatives dried up due to government advice and restrictions re use of such premises. Development and roll out of projects that relied on meeting members of the public face to face, where those needing support had no computer access, meant a number of initiatives stood still and were

effectively put on hold. However, throughout the period, the Board were mindful of ensuring staff, volunteers, tenants and service users felt safe, secure and protected. Wider hiring and publicising of the facility for community use could not take place for the various reasons already explored but completion of the building works will result in the facility being a stronger community resource moving forward.

With this in mind, the Board are confident the Centre will be working at full strength with tenants complimenting each other in the not-too-distant future. A variety of new and current activities will be provided catering for the various community needs and interests and inspiring those involved to take a more active community role thereby enhancing their own health and wellbeing and those they come into contact with. The challenge now is being ready after the Covid restrictions are lifted so that those who have felt disengaged whilst the pandemic has run its course feel able to become active in their communities moving forward and link back into society to improve their own feelings of social isolation, wellbeing and feel supported overall. Whilst this cannot be guaranteed, the Board are mindful of their duties and responsibilities and feel the Centre will be post Covid ready at the appropriate time and will take its rightful place as a central community Hub.

Priorities for 2022

- 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 the development of the Centre as required to ensure maximum occupancy
- To ensure maximum occupancy
- To review rental rates
- 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 in all its forms
- 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

31-12-2021

Accounting information

Financial statements for the FYE 31 December 2021

Balance sheet

- Statement of assets and liabilities
- Statement of financial activities

Notes to the accounts

Independent examiners report

Skelmersdale Ecumenical Centre 1184507
Balance Sheet 31-12-2021

					Comparative Figures 2020		
	Unrestricted	Restricted	TOTAL		Unrestricted	Restricted	TOTAL
Fixed Assets							
Land & Buildings	0	2057000	2057000		0	2057000	2057000
Equipment (Est)	0	1000	1000		0	1000	1000
Current Assets							
BLF Retention	0	32020	32020		0	32020	32020
Debtors & Prepayments	0	0	0		0	0	0
Cash @ Bank	0	50629	50629		0	37450	37450
Central Finance Board - short term investment	0	0	0		3480	0	3480
TOTAL	0	2140649	2140649		3480	2127470	2130950
Current Liabilities							
Creditors & accruals (due in under 1 year)	0	32182	32182			37680	37680
Provision for notified debt	0	32020	32020			36522	36522
TOTAL	0	64202	64202		0	74202	74202

Total Assets less Current Liabilities		2076447	2076447		3480	2201672	2205152
Loans & Creditors due after 1 year	12000	60829	72829		12000	0	12000
Net Total Assets	12000	2137276	2149276		15480	2094950	2106950

SKELMERSDALE ECUMENICAL CENTRE
CHARITY NUMBER 1184507
Final Accounts for FYE 31-12-2021

STATEMENT OF FINANCIAL ACTIVITIES FOR FYE 31-12-2021

		2021	2021	2021	2021		2020	2020	2020	2020
		Income	Income	Restricted fund	TOTAL INCOME		Unrestricted	Restricted	Restricted funds	TOTAL
INCOME & ENDOWMENTS										
Revenue Trading Income			21,837		21,837		10,717		10,717	10,717
Room Hire and Office Rentals			220		220		9,098		9,098	9,098
Shop, Lunch Club & Other			2,800		2,800					
Insurance Claim			2,503		2,503					
Gas refund			21,837		21,837					
Other Revenue Income										
Gifts & Donations Unrestricted			19,899		19,899		6,239	5000	11,239	11,239
Short term Loan NWBA			3,341		3,341					
Methodist Circuit			586		586					
West Lancs COVID Support Grant			15,352		15,352		10,000		10,000	10,000
Job Retention Scheme							10,302			10,302
GRANTS										
BLF			21,996		21,996					
Lancashire County Council - Refugee work		2,700	23,260		25,960					
John Moores Foundation		900	8,300		9,200					

CVS		4,800	17,700		22,500				
Grandscape			16,055		16,055				
Partners in crime							2,910	2,910	2,910
		13,100			13,100				
		88,038	87,311		175,349				
CAPITAL REFURBISHMENT PROJECT									
Grants									
Church at Centre NWBA							22,471	22,471	22,471
URC							586	586	586
Methodist Church							12,000	12,000	12,000
British Lottery Fund							103,176	103,176	103,176
Community Foundation							5,000	5,000	5,000
TOTAL INCOME		88,038	87,311		175,349		46,356	151,143	197,499
EXPENDITURE	Unrestricted	Restricted		TOTAL	Unrestricted	Restricted		TOTAL	
Centre Running Costs (revenue)	93,883			93,883					
Grant Funds applied for		39,482		39,482	76,826				
Capital Refurbishment Costs									
Building works	28,805			28,805		142,144		142,144	
Fees						3,853		3,853	
TOTAL EXPENDITURE	122,688	39,482		162,170	76,826	145,997		222,823	
Net income & Expenditure before investment gains		13,179			13,179	-30,470	5,146		-25,324

Net gain on investments		0			0		0		0
Transfer between funds		0			0		0		0
NET MOVEMENT IN FUNDS		13,179			13,179	-30,470	5,146		-25,324
TOTAL FUNDS BROUGHT FORWARD 1-1-2021		37,450			37,450	12,196	50,578		62,744
		13,179			13,179	-30,470	5,146		-25,324
TOTAL FUNDS CARRIED FORWARD 31-12-2021		50,629			50,629	-18,274	55,724		37,450
		EXPENDITURE				Reconciliation Balance			
		FROM RESTRICTED GRANT							
		Lancs County Council	9,368			Brought forward 1-1-2021	37,450		
		Big Lottery Fund	13,336			Income	175,349		
		Grantscape	17,555			Expenditure	-162,170		
		TOTAL	40,529			Balance carried forward 31-12-2021	50,629		

SKELMERSDALE ECUMENICAL CENTRE Charity No 1184507

Notes to the Accounts for the year ended 31st December 2021

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 or providing free, 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 income has been reduced significantly in comparison with earlier pre- Covid years.

Covid Effect

In 2020, overall income 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 in that year. Due to changes in Government policy this support was not available after 2020 with inevitable consequences, insofar as former clients and users were cautious about an early return to the centre

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.

Overall expenditure between 2020 and 2021 reduced by almost £60,000 principally due to much reduced expenditure on the Centre Building refurbishment scheme.

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 British 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 fail to complete the refurbishment per the terms of the original specification that supported the grant application.

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 Liabilities

a) Payments in advance

These prepayments include Grants provided to provide specialist services in support of refugees and asylum seekers. Many of these people have very little or no English, and need help with access to services. They included:

- Advice services
- Interpreter Services
- Volunteer Coordination
- Asylum Seekers Youth Work

b) Trade Creditors

Although included in the Balance Sheet, some of these debts are disputed and subject to future negotiation with creditors.

c) Loans

The SEC took advantage of the Government sponsored 'Bounce Back Loan' scheme.

There is also a loan from the Methodist Denomination with concessionary repayment terms.

10. Balance Sheet, Debtors,

Current assets include a sum of £32,020 due from the British 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 retention money is dependent on the SEC fulfilling some administrative conditions required by the contract. These are a work in progress and are expected to satisfy the necessary conditions in the current financial year

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 2022, 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 British 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 account issues relate to the refurbishment scheme.

12. Conclusion

The Trustees are satisfied, that despite some of the difficult circumstances referred to above, the accounts of the CIO now submitted for 2021, 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 2021 accounts. She has accepted these were difficult times for the SEC. due to the impact of Covid,

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

Rev'd David M Burrows CIPFA (Former 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 2021

Charity no
(if any)

1184507

Set out on pages

1-5

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

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Oct 2018

