

Charity's Registered Number: 514595

**HUDDERSFIELD CHRISTIAN FELLOWSHIP**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2021**

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

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## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Trustees' Report for the Year Ended 31 January 2021

The trustees present their report and accounts for the year ended 31 January 2021.

The accounts have been prepared in accordance with the accounting policies note set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

### **(a) REFERENCE AND ADMINISTRATIVE DETAILS**

REGISTERED OFFICE	Cathedral House St Thomas Road Huddersfield HD1 3LG
STATUS	Charity governed under Trust Deed Dated 16 November 1983: No 514595
TRUSTEES	Mr J Clarkson Mr S Gladstone Mr C Campbell Mr J Skinner Mr A Smith Mr J Nichols Mr A Goggins Mr J Lewis
TRUST SECRETARY	Mr J Lewis
BANKERS	Barclays Bank Plc 17 Market Place Huddersfield HD1 2AB
SOLICITORS	Croftons Solicitors The Lexicon Mount Street Manchester M2 5FA
AUDITORS	Simpson Wood Limited Chartered Accountants Bank Chambers Market Street Huddersfield HD1 2EW

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2021

### (b) OBJECTIVES AND ACTIVITIES OF THE CHARITY

#### **Objectives**

The objects of the Fellowship as laid down in the Declaration of Trust, dated 16 November 1983 are: -

1. The proclamation and furtherance of the gospel of God concerning His Son, Jesus Christ our Lord, and the preaching and teaching of the Christian faith throughout the Huddersfield area and elsewhere.
2. The furtherance of the Christian work of the Huddersfield Christian Fellowship at Huddersfield being that of the believers holding the doctrines of belief set forth in the schedule to the Declaration of Trust. Details of this doctrinal basis of belief are as follows:-
  - a) The divine inspiration and infallibility of Holy Scripture (the Bible) as originally given and its supreme authority in all matters of faith and conduct.
  - b) The unity of the Father, the Son and the Holy Spirit in the Godhead.
  - c) The universal sinfulness and guilt of human nature since the fall rendering man subject to God's wrath and condemnation.
  - d) Redemption from the guilt penalty and power of sin only through the sacrificial death (as our representative and substitute) of Jesus Christ, the incarnate Son of God.
  - e) The resurrection of Jesus Christ from the dead.
  - f) The necessity of the work of the Holy Spirit to make the death of Christ effective to the individual sinner, granting him repentance towards God and faith in Jesus Christ.
  - g) The indwelling and work of the Holy Spirit in the believer.
  - h) The expectation of the personal return of the Lord Jesus Christ.
3. The relief of human suffering and poverty consequent upon the effect of personal, local, national or international disaster.

#### **Policies to achieve objectives**

The policies of the Fellowship are formulated to facilitate the establishment of a local church which acts as a positive influence on the local community and which seeks to be a benefit to other local churches, both nationally and internationally, in their efforts to spread the gospel of Jesus Christ. We have decided that reaching this goal is the best way to ensure the achievement of the above stated objectives. The following policies are designed to assist the Fellowship in fulfilling its perceived role:

1. The continued development of the Fellowship's Youth programme.
2. The expansion of relationships with churches nationally and internationally.
3. The continued financial support of both individuals and religious organisations.
4. The continued support of Centre Books and Crafts.

#### **Activities**

**Youth programme:-** The Fellowship has six youth groups that meet on Saturday evenings with over 250 attending each Saturday night. However these only met from January until March 7th 2020. Since then, the activities have been conducted via zoom with some in person outdoor activities for different age groups of the youth meeting during the summer months of July and August once the first round of restrictions had been lifted. These groups cover an age range of 7 – 30. There are also five Sunday school groups with an age range of 4 – 13 with 220 children in attendance. Again, the church app facilitated all of the activities for the youth age ranges. This particular aspect of the Fellowship's work is run predominately by volunteers and continued to be during the year of lockdowns and restrictions. The training programme for youth is still interested in developing musical skills continued throughout the year and it is pleasing to note that a number of these young musicians are still graduating into the main church worship team. There is a steady progression in this area.

**Music and Media:-** The Fellowship has a reputation for musical excellence and this development of new talent ensures that this reputation will be maintained into the future with a new album entitled 'HIDING PLACE' featuring 13 original songs being released in two phases during 2020 and January 2021.



## HUDDERSFIELD CHRISTIAN FELLOWSHIP

### Trustees' Report for the Year Ended 31 January 2021

**Church relationships:-** Relationships with other churches has remained strong despite the inability to travel to any other countries, or indeed in this country. However we continue to financially support churches and pastors in this country and around the world, a fact that we have been very pleased to be able to continue during this season. There were no conferences or trips to other countries during this year, other than an MFG UK north regional in early March 2020 which was held in Manchester.

**Financial support:-** The charity has performed remarkably well during the period of COVID-19. The financial year has seen charitable income fall by 10% over the prior year, yet net income resources have fallen by just £81,000. The primary reason for this reduction is the general impact of COVID -19 limiting certain activities.

During the course of the year the charity has repaid £110,000 against the bank loan which now stands at £4,686,000. The charity made use of the government furlough scheme which aided financial support, but had to make the difficult decision to go through a formal process of redundancies in order to create a sustainable and viable staffing model for the future.

**Centre Books and Crafts:-** This has been another challenging year with the businesses closed for most of the year and therefore recorded a loss, however they continue to be a great shop window for the church along with the Play Gym.

**Cathedral House Care Services:-** Cathedral House Care Services continues to be operational. The objective of this service is to provide care for an increasingly elderly generation of the congregation and to facilitate their needs both for now and for the future. Having said this the care is not solely restricted to the elderly with more and more church members in their 40's and 50's needing similar care. The Care Service has grown this year, in terms of numbers of staff employed and the impact that it has had on the clients receiving the care. We look forward to its growth over the next few years.

## (c) ORGANISATION GOVERNANCE, STRUCTURE AND MANAGEMENT

### **Governance**

The charity is governed under a trust deed dated the 16<sup>th</sup> November 1983.

### **Structure and management**

Overall responsibility for the Fellowship lies with the trustees of whom there are 8, with a team of elders responsible for overseeing the church and the church's businesses. These two bodies, the trustees and elders while being two distinct groups have a number of common members and between them are responsible for the formulating and implementation of policies designed to further the objectives of the Fellowship. The power for the appointment or removal of trustees lies with the trustees themselves.

### **Method adapted for recruitment and appointment of new trustees**

The Fellowship's trustees have historically been selected by the existing trustees from within the Fellowship's membership. The criteria for choosing trustees are their commitment to the Fellowship and the usefulness to the Fellowship of their professional expertise.

### **Policies and procedures adapted for the introduction and training of new trustees**

New trustees are trained very much 'on the job' with initially very close supervision. All work undertaken, especially by new trustees is closely monitored with regular reporting back to the Chairman of the Trust.

### **Risk management**

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances, and are satisfied that systems are in place to mitigate their exposure to these.

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Trustees' Report for the Year Ended 31 January 2021

### **(e) FINANCIAL REVIEW OF THE YEAR**

#### ***Relationship with related parties***

The Fellowship owns the entire share capital of Cathedral House Media Ltd, Promised Land Developments Ltd and Cathedral House Care Services Ltd. The results of these subsidiaries have been incorporated in the consolidated figures of the Fellowship. Promised Land Developments Ltd is a company under which the construction of the new church building is taking place. Whilst the majority of the work has been completed, there still remains the completion of the final phase.

### **(d) RESERVES POLICY**

The trustees do not have a formal reserves policy but income from Offerings and Donations are received on a weekly and monthly cash basis which is sufficient to meet the day to day running costs of the Charity.

The trustees continue to be confident that the Fellowship's cash flow is such that it is well able to meet all its short term and medium term commitments.

### **(f) ACHIEVEMENTS AND PERFORMANCE**

Cathedral House continues to operate with a successful local and national profile to a level higher than the size of the congregation merits. Churches still look towards the Fellowship for guidance and practical assistance and continues to dig deep especially into its human resources in order to assist other churches around the world, but it is pleasing to report that we have never found ourselves unable to help those who have looked to us for assistance, as in previous years. The Internship Programme, as a whole, was due to close in July 2020. However the onset on the COVID-19 pandemic brought a sudden end to this programme in March 2020, but we were pleased that nearly all of the students were able to return to their homes countries immediately with the rest of the students returning to their home countries over the following 6 months. One significant achievement to note is the hire of the building with the NHS during the pandemic as a COVID-19 vaccination centre which we began in December 2020 at the very start of the vaccine rollout nationally. The initial contract is for the vaccine centre to continue until March 2021 with a possible extension beyond that.

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2021

### (g) PLANS FOR FUTURE PERIOD

Future plans are basically "more of the same". There is, of course, the need to be financially prudent given the large payments that are still being made in repayment of our mortgage. On the other hand, however, it would be short sighted to cut back on our core activities as it is these that have brought the Fellowship the level of success it has enjoyed over the years. We are delighted to report that the charity has repaid a total of £110,000 against the bank loan this year. Combined with the completion of these rooms, the church is now better equipped to host such events on a more regular basis which will help develop the church financially for the years ahead. Financial matters aside, we will continue being proactive in trying to achieve our ultimate aim of taking the "good news" of the Christian Faith to as wide an audience as possible.

### (h) COVID-19

At the date that this report is issued it would be appropriate of the trustees to acknowledge the impact that COVID-19 has had on the church, the businesses and the general financial outlook following this unprecedented change.

Along with taking advantage of a capital holiday payment on the mortgage we, as trustees, have taken a number of significant steps to help secure the church through this period including furloughing members of staff at the appropriate time and implementing safety changes within the businesses to ensure that we are compliant with any safety restrictions that need to be in place in order for us to open up these businesses as soon as possible.

We are committed to doing this prior to re-opening so that we can operate a safe environment for both our staff and the public that we serve. As a result the trustees are confident of the financial stability of the charity and its sustainability throughout this period and beyond.

On behalf of the board of trustees

J Lewis  
Trustee



Dated: 17 September 2021

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

### **Statement of Trustees' Responsibilities for the Year Ended 31 January 2021**

The trustees are responsible for preparing the Trustees' Report 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 & 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping sufficient 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 trust deed. 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.

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Independent Auditor's report to the Trustees of Huddersfield Christian Fellowship for the Year Ended 31 January 2021

### **Opinion**

We have audited the financial statements of Huddersfield Christian Fellowship (the 'charity') for the year ended 31 January 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company affairs as at 31 January 2021 and its incoming resources and application of resources, for the year ended; and
- have been properly prepared in accordance with United Kingdom General Accepted Accounting Practice.
- have been prepared in accordance with the requirements of the charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanation we require for our audit.

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Independent Auditor's report to the Trustees of Huddersfield Christian Fellowship for the Year Ended 31 January 2021

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulation 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Independent Auditor's report to the Trustees of Huddersfield Christian Fellowship for the Year Ended 31 January 2021

### **Extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Charities Act 2011, Charities (accounts and Reports) Regulation 2008, data protection and anti-bribery legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations and.
- performed analytical procedures to identify any unusual or unexpected relationships.

To address the risk of fraud through management bias and override of controls, we:

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance and;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**Mark Fielding FCA (Senior Statutory Auditor)**  
**For and on behalf of Simpson Wood Limited**



**Chartered Accountants**  
**Statutory Auditor**

**Bank Chambers**  
**Market Street**  
**Huddersfield**  
**HD1 2EW**

**Dated: 17 September 2021**

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Consolidated Statement of Financial Activities for the Year Ended 31 January 2021

		2021 £	2020 £
<b>Income and Expenditure</b>			
<b>Incoming Resources</b>			
Fund Raising Income	2	107,354	424,156
Charitable Income	3	1,312,828	1,458,952
Investment Income	4	18	13
Other Income	5	344,938	226,239
<b>Total Incoming Resources</b>		<b>1,765,138</b>	<b>2,109,360</b>
<b>Resources Expended</b>			
Fund Raising Costs	6	308,180	479,089
Charitable Activities	7	967,456	1,024,796
Governance Costs	8	18,884	11,700
Finance Costs	9	73,826	116,058
<b>Total Resources Expended</b>	10	<b>1,368,346</b>	<b>1,631,643</b>
<b>Net Incoming Resources for the Year</b>		<b>396,792</b>	<b>477,717</b>
Balances brought forward at 1 February		8,644,552	8,166,835
<b>Balances carried forward at 31 January</b>		<b>9,041,345</b>	<b>8,644,552</b>



# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Statement of Financial Activities for the Year Ended 31 January 2021

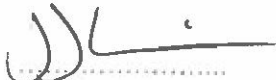
	Note	2021 £	2020 £
<b>Income and Expenditure</b>			
<b>Incoming Resources</b>			
Fund Raising Income	2	107,354	424,156
Charitable Income	3	1,312,828	1,458,952
Investment Income	4	18	13
Other Income	5	286,311	121,115
<b>Total Incoming Resources</b>		<b><u>1,706,511</u></b>	<b><u>2,004,236</u></b>
<b>Resources Expended</b>			
Fund Raising Costs	6	308,180	479,089
Charitable Activities	7	758,428	834,184
Governance Costs	8	6,265	7,215
Finance Costs	9	3,104	3,104
<b>Total Resources Expended</b>	10	<b><u>1,075,977</u></b>	<b><u>1,323,592</u></b>
<b>Net Incoming Resources for the Year</b>		<b>630,534</b>	<b>680,644</b>
Balances brought forward at 1 February		12,001,472	11,320,828
<b>Balances carried forward at 31 January</b>		<b><u>12,632,006</u></b>	<b><u>12,001,472</u></b>

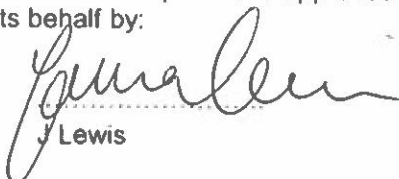
# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Consolidated Balance Sheet at 31 January 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	14	13,605,125	13,768,871
Investments	15	-	-
<b>Current assets</b>			
Stock	16	42,622	44,687
Debtors	17	86,118	70,493
Cash at bank and in hand		129,802	59,156
		258,542	174,336
<b>Liabilities: amounts falling due within one year</b>	18	577,426	1,001,316
<b>Net Current (Liabilities)</b>		<b>(318,884)</b>	<b>(826,980)</b>
<b>Total Assets less Current Liabilities</b>		<b>13,286,241</b>	<b>12,941,891</b>
<b>Liabilities: amounts falling due after more than one year</b>	19	4,244,896	4,297,339
<b>Net Assets</b>		<b>9,041,345</b>	<b>8,644,552</b>
<b>Income Funds</b>			
Unrestricted		<b>9,041,345</b>	<b>8,644,552</b>

These accounts together with the Trustees Report were approved by the Board of Trustees on 17 September 2021 and signed on its behalf by:

  
J Skinner

  
J Lewis

  
S Gladstone

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Balance Sheet at 31 January 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	14	213,542	239,503
Investments	15	104	104
<b>Current assets</b>			
Stock	16	42,622	44,687
Debtors	17	12,340,778	11,806,871
Cash at bank and in hand		126,711	56,791
		<b>12,510,111</b>	<b>11,908,349</b>
<b>Liabilities: amounts falling due within one year</b>	18	<b>91,751</b>	<b>142,660</b>
<b>Net Current Assets</b>		<b>12,418,360</b>	<b>11,765,689</b>
<b>Total Assets less Current Liabilities</b>		<b>12,632,006</b>	<b>12,005,296</b>
<b>Liabilities: amounts falling due after more than one year</b>	19	-	3,824
<b>Net Assets</b>		<b>12,632,006</b>	<b>12,001,472</b>
<b>Income Funds</b>			
Unrestricted		<b>12,632,006</b>	<b>12,001,472</b>

These accounts together with the Trustees Report were approved by the Board of 17 September 2021 and signed on its behalf by:

  
J Skinner

  
J Lewis

  
S Gladstone

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

### Consolidated Cash Flow at 31 January 2021

	Note	2021 £	2020 £
<b>Cash flow from operating activities</b>			
Cash generated from operations	25	592,719	764,634
Finance costs	9	(73,826)	(116,058)
<b>Net cash inflow from operations</b>		<b>518,893</b>	<b>648,576</b>
<b>Investing activities</b>			
Purchase of tangible fixed assets		(12,155)	(97,922)
Proceeds from sale of fixed assets		-	12,954
<b>Net cash used in investing activities</b>		<b>(12,155)</b>	<b>(84,968)</b>
<b>Finance activities</b>			
Repayment of bank loans		(110,217)	(514,129)
Repayment of overdraft		(277,923)	(28,171)
(Repayment)/increase in hire purchase		(38,952)	15,781
Repayment of other loans		(9,000)	(41,000)
<b>Net cash provided by (used in) financing activities</b>		<b>(436,092)</b>	<b>(567,519)</b>
Net cash increase/(decrease) in cash and cash equivalents		70,646	(3,911)
Cash and cash equivalents at the beginning of the year		59,156	63,067
<b>Cash and cash equivalents at end of year</b>	26	<b>129,802</b>	<b>59,156</b>

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

### Cash Flow at 31 January 2021

	Note	2021 £	2020 £
<b>Cash flow from operating activities</b>			
Cash generated from operations	25	109,370	89,959
Finance costs	9	<u>(3,104)</u>	<u>(3,104)</u>
<b>Net cash inflow from operations</b>		<b>106,266</b>	<b>86,855</b>
<b>Investing activities</b>			
Purchase of tangible fixed assets		(12,155)	(52,893)
Proceeds from sale of fixed assets		<u>-</u>	<u>12,954</u>
<b>Net cash used in investing activities</b>		<b>(12,155)</b>	<b>(39,939)</b>
<b>Finance activities</b>			
Repayment in hire purchase		(12,191)	(12,192)
Repayment of other loans		<u>(12,000)</u>	<u>(41,000)</u>
<b>Net cash provided by (used in) financing activities</b>		<b>(24,191)</b>	<b>(53,192)</b>
Net cash increase/(decrease) in cash and cash equivalents		69,920	(6,276)
Cash and cash equivalents at the beginning of the year		56,791	63,067
<b>Cash and cash equivalents at end of year</b>	26	<b><u>126,711</u></b>	<b><u>56,791</u></b>

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

### **1 Accounting Policies**

#### **Accounting Convention**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 January 2021 of Huddersfield Christian Fellowship are prepared in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### **Donations and Gifts**

Donations and Gifts represents monies receivable on a regular basis from the congregation including relevant tax recovered or recoverable.

#### **Turnover**

Turnover is derived from individual giving/collections, income from the coffee shop, bookshop, Fizzy Lizard play gym and providing care-services.

#### **Costs**

Costs are recognised when incurred and are allocated as far as possible to their functional classification. Where expenditure involves more than one cost category expenditure is apportioned on a usage basis.

#### **Tangible fixed assets**

Depreciation is provided on all tangible fixed assets, other than land, in order to write off the cost, less estimated residual value of each asset over its expected useful life, at the following annual rates: -

Freehold Building	- 1% on a straight-line basis
Property Improvements	- 15% on reducing balance basis
Fixtures, Fittings & Equipment	- 15% on reducing balance basis
Motor Vehicle	- 20% on reducing balance basis

Land and buildings. Last year the decision was made by the trustees to start depreciating the building over 100 years on a straight-line basis.

#### **Stock**

Stock is valued at the lower of cost or net realisable value.

#### **Investments**

Investments are stated at cost value.

#### **Value Added Tax**

Irrecoverable Value Added Tax is added on to the relevant net expense.

#### **Taxation**

As a charity the Fellowship is not liable to corporation taxation on its other income or capital gains. Recovery is therefore made of tax credits and tax deducted from income and from receipts under Gift Aid. The Fellowship is also able to partially recover Value Added Tax.

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

### **Notes to the Financial Statements for the Year Ended 31 January 2021**

#### **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### **Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **Judgement and key sources of estimation and uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Consolidation**

The Fellowship has three wholly owned subsidiaries, Promised Land Developments Limited, Cathedral House Media Limited and Cathedral House Care Services Limited.

The results of Promised Land Developments Limited and Cathedral House Care Services Limited are material to the charity and have been consolidated in these financial statements.

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2021

### 2 Fund Raising Income

	2021	2020
	£	£
Catering	3,130	32,934
Centre Books and Crafts	104,224	391,222
	<u>107,354</u>	<u>424,156</u>

### 3 Charitable Income

	2021	2020
	£	£
Offerings and Tithes	1,292,527	1,418,834
Donations	20,301	40,118
	<u>1,312,828</u>	<u>1,458,952</u>

### 4 Investment Income

	2021	2020
	£	£
Bank Interest	18	13
	<u>18</u>	<u>13</u>

5 Other Income	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Rents Received	34,391	137,061	19,028	53,605
Functions	2,130	24,323	2,130	24,323
Sundries	10,303	43,187	10,303	43,187
Domiciliary Care Fees	35,671	21,668	-	-
Coronavirus funding	262,443	-	254,850	-
	<u>344,938</u>	<u>226,239</u>	<u>286,311</u>	<u>121,115</u>

### 6 Fund Raising Costs

	2021	2020
	£	£
Catering	10,212	33,641
Books and Music	483	1,615
Coffee, Book Shop, Fizzy Lizard and Care Services -		
Cost of Sales	45,959	177,648
Wages and Salaries	226,242	224,721
Recruitment costs	50	217
Training costs and uniform	-	214
Rates, Water and Insurance	3,024	4,435
Telephone	1,700	5,024
Office costs and repairs	4,481	10,894
Postage, Stationery and Advertising	3,349	3,409
Operating lease	-	-
Bank and Credit Charges	3,193	6,294
Incidentals	469	623
Depreciation	8,560	9,879
Loss/(Profit) on disposal of fixed assets	458	475
	<u>308,180</u>	<u>479,089</u>



# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

7 Charitable activities	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£		
Trustees Remuneration	105,460	101,959	105,460	101,959
Missions and Outreach	14,786	35,212	14,786	35,212
Gifts (note 21)	47,439	60,190	47,439	60,190
Ministry costs	2,350	14,352	2,350	14,352
Property Running Costs	159,097	184,011	157,057	180,377
Youth and childrens work	48	785	48	785
Trips	1,400	1,728	1,400	1,728
Wages and Salaries	362,215	319,001	302,267	280,653
Staff training and uniform	62	1,273	-	-
Printing, Postage, Stationery and Advertising	23,718	13,117	23,662	12,917
Conference Fees and Subscriptions	110	417	110	417
Events costs	1,812	24,337	1,812	24,337
IT costs	16,455	15,546	16,455	15,546
Motor Expenses	10,037	6,650	6,125	5,326
Cleaning	4,466	9,982	4,179	9,772
Bank and Credit Charges	7,482	11,751	2,557	3,679
Sundry Expenses	2,192	15,649	2,179	15,392
Operating lease rental	41,444	42,784	41,444	42,784
Depreciation	166,463	171,221	28,678	33,927
Loss/(Profit) on disposal of fixed assets	420	(5,169)	420	(5,169)
	<b>967,456</b>	<b>1,024,796</b>	<b>758,428</b>	<b>834,184</b>

8 Governance costs	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Audit and Accountancy Fees	13,015	11,415	6,265	7,215
Professional Fees	5,869	285	-	-
	<b>18,884</b>	<b>11,700</b>	<b>6,265</b>	<b>7,215</b>

9 Finance costs	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Bank interest on loans	56,767	92,089	-	-
Bank overdraft interest	11,082	14,033	-	-
Hire purchase interest	5,977	9,936	3,104	3,104
	<b>73,826</b>	<b>116,058</b>	<b>3,104</b>	<b>3,104</b>

10 Total Resources Expended (Consolidated)					
	Staff Costs	Dep'n	Other Costs	Total 2021	Total 2020
	£	£	£	£	£
Fund Raising and Publicity	226,242	8,560	73,378	308,180	479,089
Charitable Activities	362,215	166,463	438,778	967,456	1,024,796
Governance Costs	-	-	18,884	18,884	11,700
Finance Costs	-	-	73,826	73,826	116,058
	<b>588,457</b>	<b>175,023</b>	<b>604,866</b>	<b>1,368,346</b>	<b>1,631,643</b>

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2021

	(Consolidated)	
	2021	2020
	£	£
Staff Costs:		
Wages and Salaries	534,259	459,727
Social Security Costs	45,487	39,094
Pension costs	8,711	6,554
	<b>588,457</b>	<b>498,821</b>

No employee earned £60,000 p.a. or more.

The average number of employees was:

	No.	No.
Full Time	17	15
Part Time	23	27
	<b>40</b>	<b>42</b>

### Total Resources Expended (Charity)

	Staff Costs	Dep'n	Other Costs	Total 2021	Total 2020
	£	£	£	£	£
Fund Raising and Publicity	226,242	8,560	73,378	308,180	479,089
Charitable Activities	302,267	28,678	427,483	758,428	834,184
Governance Costs	-	-	6,265	6,265	7,215
Finance Costs	-	-	3,104	3,104	3,104
	<b>528,509</b>	<b>37,238</b>	<b>510,230</b>	<b>1,075,977</b>	<b>1,323,592</b>

	£	£
Staff Costs:		
Wages and Salaries	478,820	459,727
Social Security Costs	41,939	39,093
Pension costs	7,750	6,554
	<b>528,509</b>	<b>505,374</b>

No employee earned £60,000 p.a. or more.

The average number of employees was:

	No.	No.
Full Time	20	15
Part Time	15	23
	<b>35</b>	<b>38</b>

### 11 Auditor's remuneration

The auditor's remuneration constituted an audit fee of £13,015 (2020 - £11,415).

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2021

### 12 Financial Commitments

At 31 January 2021 the Charity was committed to make the following payments under non-cancellable operating leases:

	2021 £	2020 £
Operating lease which expires:		
Within one year	51,420	40,700
Between two and five years	206,645	156,924
Over 5 years	-	-
	<b>258,065</b>	<b>197,624</b>

### 13 Transactions with Trustees and Connected Persons

The Charity has remunerated the following amounts to the Trustees and persons connected to the Trustees:

#### Trustees

		2021 £	2020 £
Jonathan Skinner	Senior Pastor	55,000	54,897
Stuart Gladstone	Pastor	40,000	36,792
James Lewis	Pastor	10,460	10,271
		<b>105,460</b>	<b>101,960</b>

#### Connected persons

Lindsay Gladstone - being the wife of S Gladstone	21,575	21,583
Wendy Skinner - being the wife of J Skinner	20,000	10,583
Sharn Skinner- being the daughter of J Skinner	-	1,036
Jo Lewis - being wife of J Lewis	11,500	10,036
	<b>53,075</b>	<b>43,238</b>

No remuneration was made to James Clarkson, Colin Campbell, Adrian Smith, Jonathan Nichols or Andrew Goggins in either of the two financial years.

No expenses were reimbursed to the Charity's Trustees.

James and Jo Lewis have lent a loan to the charity. The balance at the year end was £64,000 (2020: £76,000). This is an interest free loan to support the charity and will be repaid over the coming years.

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

## **14 Tangible Fixed Assets (Consolidated)**

	<b>Freehold Property £</b>	<b>Property Improvements £</b>	<b>Fixtures Fittings &amp; Equip £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Cost</b>					
Balance at 1 February 2020	13,575,316	2,074	738,597	46,625	14,362,612
Additions	-	3,387	8,768	-	12,155
Disposal	-	-	(3,922)	-	(3,922)
Balance at 31 January 2021	<u>13,575,316</u>	<u>5,461</u>	<u>743,443</u>	<u>46,625</u>	<u>14,370,845</u>
<b>Accumulated Depreciation</b>					
Balance at 1 February 2020	125,749	705	433,943	33,344	593,741
Charge for Year	125,749	399	46,219	2,656	175,023
Disposal	-	-	(3,044)	-	(3,044)
Balance at 31 January 2021	<u>251,498</u>	<u>1,104</u>	<u>477,118</u>	<u>36,000</u>	<u>765,720</u>
<b>Net Book Values</b>					
At 31 January 2021	<u>13,323,818</u>	<u>4,357</u>	<u>266,325</u>	<u>10,625</u>	<u>13,605,125</u>
At 31 January 2020	<u>13,449,567</u>	<u>1,369</u>	<u>304,654</u>	<u>13,281</u>	<u>13,768,871</u>

Included above are assets held under finance leases or hire purchase contracts as follows:

	<b>Fixtures, Fittings &amp; Equip £</b>
<b>Net Book Values</b>	
At 31 January 2021	<u>59,026</u>
<b>Depreciation charge for the year</b>	
At 31 January 2021	<u>10,416</u>

A valuation of the building took place on 2 September 2020 by Sanderson Weatherall. Given the nature and purpose of the building the Depreciated Replacement Cost method was used as a means of valuing the property. The report valued the property at £15,500,000. Therefore, based on the valuation no impairment adjustment was required.

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

## **14 Tangible Fixed Assets (continued)**

### **Tangible Fixed Assets (Charity)**

	<b>Freehold Property £</b>	<b>Property Improvements £</b>	<b>Fixtures Fittings &amp; Equip £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Cost</b>					
Balance at 1 February 2020	-	2,074	604,922	46,625	653,621
Additions	-	3,387	8,768	-	12,155
Disposal	-	-	(3,922)	-	(3,922)
Balance at 31 January 2021	<u>-</u>	<u>5,461</u>	<u>609,768</u>	<u>46,625</u>	<u>661,854</u>
<b>Accumulated Depreciation</b>					
Balance at 1 February 2020	-	705	380,069	33,344	414,118
Charge for Year	-	399	34,183	2,656	37,238
Disposal	-	-	(3,044)	-	(3,044)
Balance at 31 January 2021	<u>-</u>	<u>1,104</u>	<u>411,208</u>	<u>36,000</u>	<u>448,312</u>
<b>Net Book Values</b>					
At 31 January 2021	<u>-</u>	<u>4,357</u>	<u>198,560</u>	<u>10,625</u>	<u>213,542</u>
At 31 January 2020	<u>-</u>	<u>1,369</u>	<u>224,853</u>	<u>13,281</u>	<u>239,503</u>

Included above are assets held under finance leases or hire purchase contracts as follows:

	<b>Fixtures, Fittings &amp; Equip £</b>
<b>Net Book Values</b>	
At 31 January 2021	<u>25,094</u>
<b>Depreciation charge for the year</b>	
At 31 January 2021	<u>4,428</u>

All assets are held for the furtherance of the Charity's objects and are stated at their historic cost.

It is the Trust's policy to maintain the freehold property to a high standard of repair.

	<b>2021 £</b>	<b>2020 £</b>
<b>Capital Commitments</b>		
Authorised but not contracted for (Consolidated)	-	-
Authorised and contracted for (Consolidated)	<u>-</u>	<u>-</u>

At the end of the financial year the company has committed itself to construction costs of £nil (2020 - £nil).

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2021

15 Investments in subsidiary companies	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Cost at 1 February 2020	-	-	104	104
Additions	-	-	-	-
Cost 31 January 2021	-	-	104	104

The investment brought forward in subsidiary companies represent the entire share capital of Cathedral House Media Limited of £100, the entire share capital of Promised Land Developments Limited of £2, where 100% of the beneficial interest is owned and Cathedral House Care Services Limited of £2, where 100% of the beneficial interest is owed.

All the investments are held by individual nominees on behalf of the charity.

16 Stocks	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Bookshop	38,620	39,072	38,620	39,072
Coffee Shop & Fizzy Lizard	4,002	5,615	4,002	5,615
	<u>42,622</u>	<u>44,687</u>	<u>42,622</u>	<u>44,687</u>

17 Debtors	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	10,251	11,836	10,080	11,731
Taxation Recoverable	10,128	11,621	10,128	11,621
VAT	-	-	819	-
Pension control	182	-	182	-
Prepayments	65,557	47,036	59,282	41,745
Amount Owed by Promised Land Developments Ltd	-	-	12,201,551	11,711,538
Amount Owed by Cathedral House Care Services Ltd	-	-	58,736	30,236
	<u>86,118</u>	<u>70,493</u>	<u>12,340,778</u>	<u>11,806,871</u>

18 Liabilities: Amounts falling due within one y	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Bank Overdraft	18,939	296,862	-	-
Trade Creditors	7,969	-	7,927	-
PAYE	9,116	9,955	9,116	9,955
VAT	2,887	9,541	-	14,480
Sundry creditors	645	-	645	2
Accruals	15,645	54,006	6,239	30,032
Hire purchase liability	17,225	38,952	3,824	12,191
Bank loan	441,000	516,000	-	-
Other loans	64,000	76,000	64,000	76,000
	<u>577,426</u>	<u>1,001,316</u>	<u>91,751</u>	<u>142,660</u>

## HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2021

19 Liabilities: Amounts falling due after more than one year	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
Within two to five years:				
Hire purchase liability	-	17,226	-	3,824
Bank Loan	<u>2,352,000</u>	<u>2,064,000</u>	<u>-</u>	<u>-</u>
In more than five years				
Bank Loan	<u>1,892,896</u>	<u>2,216,113</u>	<u>-</u>	<u>-</u>
	<u>4,244,896</u>	<u>4,297,339</u>	<u>-</u>	<u>3,824</u>

## 20 Security (Consolidated)

On 13 February 2008 a 20 year £9m loan facility for Promised Land Developments Limited was agreed with Barclays Bank Plc. This will allow the organisation to further develop the new church building. In addition a £0.50m overdraft facility is in place.

Promised Land Developments Limited has entered a variable rate interest contract with Barclays Bank Plc at a rate of 1.1% above base.

As part of the banking facilities for Promised Land Developments Limited, four of the Trustees of Huddersfield Christian Fellowship Registered Charity have signed a non joint and several personal guarantee for a limited amount. The total aggregate amount guaranteed by these Trustees amounts to £232,000.

## 21 Analysis of grants paid

Included in gifts in note 7 are the following individual and institutional grants made

	No	2021	No	2020
		£		£
Individual	5	7,286	18	1,805
Institutional	5	<u>40,153</u>	3	<u>58,385</u>
		<u>47,439</u>		<u>60,190</u>

The following analysis shows grants paid during the year amounted to over £1,000:

	£	£
MFG	37,393	57,385
Samuele Aru	1,250	-
	<u>38,643</u>	<u>57,385</u>

## 22 Charitable commitments

The Fellowship had no charitable commitment at the year end.

## **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

### **23 COVID-19 Pandemic**

The global pandemic, COVID-19, has continued throughout 2020. This has resulted in lockdown measures being introduced which have had economic repercussions for both the UK and globally.

The church building closed as of March 2020 with church services moving to on-line. When restriction started to be lifted, businesses reopened on a phased approach between July and September with social distancing measures being adopted where necessary. Some church services were held outside the building.

Further lockdown measures were reintroduced in November 2020 and lasted until February 2021.

During the pandemic the building was used to assist with the vaccine rollout.

For the period April to September 2020, as a result of COVID-19, a holiday on the capital repayments on the long-term loan was made available. This was further extended for the period November to April 2021. The repayment of interest continuing throughout the year. This has helped toward managing cashflow during this period.

Domiciliary services continued to be offered throughout the year under the subsidiary company, Cathedral House Care Services Limited (CHCS). The service has not had sufficient time to build a good client base as COVID-19 has effected the growth rate. Huddersfield Christian Fellowship continues to support CHCS to ensure operational commitments continue to be met during this period.

As of March 2020 staff were furloughed across all services provided by the charity. This measure helped towards managing cashflow during this period.

### **24 Events after the reporting date**

There are still many uncertainties as to the longer term implications, but the trustees have assessed the immediate impact and do not believe there will be a material effect on the charity and therefore continue to adopt the going concern basis.



# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

Notes to the Financial Statements for the Year Ended 31 January 2021

	(Consolidated)		(Charity)	
	2021	2020	2021	2020
	£	£	£	£
<b>25 Cash generated from operations</b>				
Profit for the year after tax	396,792	477,717	630,534	680,644
<b>Adjusted for:</b>				
Finance costs	73,826	116,058	3,104	3,104
Depreciation of tangible assets	175,023	181,100	37,238	43,806
Loss/(profit) on sale of assets	878	(4,694)	878	(4,694)
<b>Movement in working capital</b>				
Decrease in stock	2,065	12,717	2,065	12,717
Decrease/(increase) in debtors	(15,625)	(6,112)	(533,907)	(619,165)
(Decrease)/increase in creditors	(40,240)	(12,152)	(30,542)	(26,453)
<b>Cash generated from operations</b>	<b>592,719</b>	<b>764,634</b>	<b>109,370</b>	<b>89,959</b>
<b>26 Analysis of cash and cash equivalents</b>				
	2021	2020	2021	2020
Cash at bank and in hand	129,802	59,156	126,711	56,791
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	<b>129,802</b>	<b>59,156</b>	<b>126,711</b>	<b>56,791</b>

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

## **CHARITY**

Revenue Account for the Year Ended 31 January 2021

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Offerings and Tithes	1,072,048		1,207,684	
Special appeal offering	30,993		-	
Taxation Refunds	189,486		211,150	
Donations	20,301		40,118	
Bank Deposit Interest	18		13	
Sundries	10,303		43,187	
Rents Received	19,028		53,605	
Functions	2,130		24,323	
Catering	3,130		32,934	
		1,347,437		1,613,014
<b>EXPENDITURE</b>				
Wages	267,824		249,084	
Employers NIC	30,038		27,871	
Employers Pension costs	4,405		3,698	
Property Running Costs	157,057		180,377	
Gifts	47,439		60,190	
Ministry costs	2,350		14,352	
Books and Music	483		1,615	
Postage and Stationery	8,088		8,943	
Advertising	15,574		3,974	
Catering	10,212		33,641	
Cleaning	4,179		9,772	
Conference, Fees and Subscriptions	110		417	
Youth and childrens work	48		785	
Trips	1,400		1,728	
Audit and Accountancy Fees	3,640		4,295	
Pastors and Elders Remuneration	105,460		101,959	
Missions and Outreach	14,786		35,212	
Events costs	1,812		24,337	
IT costs	16,455		15,546	
Motor Expenses	6,125		5,326	
Sundries	2,179		15,392	
Operating lease rental	41,444		42,784	
Bank and Credit Charges	2,557		3,679	
Hire purchase interest	3,104		3,104	
Depreciation	28,678		33,927	
Loss/(profit) on disposal of fixed assets	420		(5,169)	
		775,867		876,839
<b>OTHER OPERATING INCOME</b>				
Coronavirus job retention scheme grant	117,558		-	
		117,558		-
<b>Surplus For The Year</b>		<b>689,128</b>		<b>736,175</b>

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

## **CENTRE BOOKS AND CRAFTS**

Revenue Account for the Year Ended 31 January 2021

	<b>Book Shop £</b>	<b>Coffee Shop £</b>	<b>Fizzy Lizard £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>SALES</b>	23,941	36,243	44,040	104,224	391,222
<b>PURCHASES</b>	16,428	13,646	13,519	43,593	164,932
Stock Movement	452	1,698	216	2,366	12,716
<b>GROSS PROFIT</b>	7,061	20,899	30,305	58,265	213,574
<b>EXPENDITURE</b>					
Wages	30,201	93,883	86,912	210,996	210,643
Employers NIC	1,792	7,272	2,837	11,901	11,222
Employers Pension Costs	533	1,970	842	3,345	2,856
Recruitment costs	-	-	50	50	217
Training costs	-	-	-	-	214
Rates, Water and Insurance	999	913	1,112	3,024	4,435
Conference & Subscription fees	314	1,339	47	1,700	5,024
Office costs and repairs	94	2,092	2,295	4,481	10,894
Postage Stationery, IT and Advertising	1,984	1,092	273	3,349	3,409
Audit and Accountancy	875	875	875	2,625	2,920
Operating lease	-	-	-	-	-
Bank and Credit Charges	774	1,051	1,368	3,193	6,294
Incidentals	175	290	4	469	623
(Profit)/Loss on disposal of fixed assets	9	449		458	475
	37,750	111,226	96,615	245,591	259,226
<b>OTHER OPERATING INCOME</b>					
Coronavirus job retention scheme grant	16,161	68,036	31,071	115,268	-
Other Coronavirus funding	-	-	22,024	22,024	-
<b>(Loss) Before Depreciation</b>	<b>(14,528)</b>	<b>(22,291)</b>	<b>(13,215)</b>	<b>(50,034)</b>	<b>(45,652)</b>
<b>Less: Depreciation</b>	<b>(1,112)</b>	<b>(2,270)</b>	<b>(5,178)</b>	<b>(8,560)</b>	<b>(9,879)</b>
<b>(Loss) For The Year</b>	<b>(15,640)</b>	<b>(24,561)</b>	<b>(18,393)</b>	<b>(58,594)</b>	<b>(55,531)</b>

# **HUDDERSFIELD CHRISTIAN FELLOWSHIP**

## **PROMISED LAND DEVELOPMENTS LIMITED**

Revenue Account for the Year Ended 31 January 2021

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Rents Received	<u>15,363</u>		<u>83,456</u>	
		15,363		83,456
<b>EXPENDITURE</b>				
Rent and rates	154		154	
Property repairs	-		1,594	
Professional fees	5,521		-	
Audit and Accountancy Fees	2,500		1,700	
Bank and Credit Charges	4,708		8,007	
Sundries	13		13	
Bank interest on loan and overdraft	67,849		106,122	
Hire purchase interest	<u>2,873</u>		<u>6,832</u>	
		83,618		124,422
(Loss) Before Depreciation		<u>(68,255)</u>		<u>(40,966)</u>
Less: Depreciation		(137,732)		(137,231)
<b>(Loss) For The Year</b>		<u><b>(205,987)</b></u>		<u><b>(178,197)</b></u>

## **CATHEDRAL HOUSE CARE SERVICES LIMITED**

Revenue Account for the Year Ended 31 January 2021

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Domiciliary Care Fees and Cross chargeable income	<u>35,671</u>		<u>21,668</u>	
		35,671		21,668
<b>DIRECT COSTS</b>				
Wages	55,439		36,146	
Employers NIC	3,548		1,753	
Employers Pension costs	961		449	
Staff Training	-		871	
Staff Uniform	62		402	
Mileage Charges	3,912		1,324	
Sundries	<u>-</u>		<u>244</u>	
		63,922		41,189
<b>ADMIN COSTS</b>				
Cleaning	287		210	
Insurance	1,886		1,886	
Postage	53		38	
Professional Fees	348		285	
Audit and Accountancy Fees	4,250		2,500	
Bank and Credit Charges	217		65	
Stationery	<u>3</u>		<u>162</u>	
		7,044		5,146
<b>OTHER OPERATING INCOME</b>				
Coronavirus job retention scheme grant	6,599		-	
Other Coronavirus funding	<u>994</u>		<u>-</u>	
		7,593		-
(Loss) Before Depreciation		<u>(27,702)</u>		<u>(24,667)</u>
Less: Depreciation		(53)		(63)
<b>(Loss) For The Year</b>		<u><b>(27,755)</b></u>		<u><b>(24,730)</b></u>