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Charity's Registered Number: 514595

HUDDERSFIELD CHRISTIAN FELLOWSHIP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

HUDDERSFIELD CHRISTIAN FELLOWSHIP

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HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2022

The trustees present their report and accounts for the year ended 31 January 2022.

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).

(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 2022

(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 200 attending each Saturday night. The numbers dropped slightly as society began mixing again after the pandemic restrictions were lifted, but these numbers are climbing again. These groups cover an age range of 7 – 30. There are also five Sunday school groups with an age range of 4 – 13, plus a creche. On a Sunday there are around 170 children in attendance. 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.

Church relationships:- Relationships with other churches have flourished once again this year with the return to travel set to resume in Summer. Our relationships with churches in the USA, Tanzania, Kenya, Ukraine, The Netherlands and churches in the UK have blossomed with travel to some of those countries resuming in summer of 2022. We are no longer affiliated to MFG and ceased membership in December 2021.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2022

Financial support:- The charity has performed remarkably well during the period of COVID-19.

The financial year has seen charitable income fall by just 1.5% over the prior year, yet net income n resources has actually increased by £34,000.

During the course of the year the charity has repaid £473,000 against the bank loan which now stands at £4,212,000. 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 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 with an extra member of staff being added to the team. 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 16th 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.

(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.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2022

(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. One significant achievement to note is the continuation of the hire of the building with the NHS during the pandemic as a COVID-19 vaccination centre. The initial contract for the vaccine centre has continued all year with rooms used daily for the entire year. This is likely to be extended well into 2022, albeit in smaller rooms, as the pandemic subsides.

(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 £473,000 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 pro-active 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 still 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 from December 2020 until June 2021 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 reopened the businesses in 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 and we have seen all of the businesses thrive following the period of restrictions over the last 2 years.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Trustees' Report for the Year Ended 31 January 2022

(i) Updated Minute

In completing the 2021-2022 Annual Return, I noticed that a mistake was made on the 2020-2021 Annual Return which I had open for reference. The mistaken entry is taken from page 13 of the Annual Report. The balance figure of £126,711 was entered into the Annual Return in the Assets section rather than the consolidated figure of £129,802 which was on page 12 of the Annual.

On behalf of the board of trustees

A handwritten signature in cursive script, appearing to read 'J Lewis', followed by a long horizontal flourish.

**J Lewis
Trustee**

Dated: 8 July 2022

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Statement of Trustees' Responsibilities for the Year Ended 31 January 2022

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 2022

Opinion

We have audited the financial statements of Huddersfield Christian Fellowship (the 'charity') for the year ended 31 January 2022 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 2022 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 were:

- 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 2022

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.

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.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Independent Auditor's report to the Trustees of Huddersfield Christian Fellowship for the Year Ended 31 January 2022

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.

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.

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

Chartered Accountants
Statutory Auditor


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Bank Chambers
Market Street
Huddersfield
HD1 2EW

Dated: 8 July 2022

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Consolidated Statement of Financial Activities for the Year Ended 31 January 2022

		2022 £	2021 £
Income and Expenditure			
Incoming Resources			
Fund Raising Income	2	253,963	107,354
Charitable Income	3	1,293,053	1,312,828
Investment Income	4	7	18
Other Income	5	274,664	344,938
Total Incoming Resources		<u>1,821,687</u>	<u>1,765,138</u>
 Resources Expended			
Fund Raising Costs	6	357,245	308,180
Charitable Activities	7	964,377	967,456
Governance Costs	8	12,925	18,884
Finance Costs	9	56,115	73,826
Total Resources Expended	10	<u>1,390,662</u>	<u>1,368,346</u>
Net Incoming Resources for the Year		431,025	396,792
Balances brought forward at 1 February		9,041,344	8,644,552
Balances carried forward at 31 January		<u>9,472,369</u>	<u>9,041,344</u>

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Statement of Financial Activities for the Year Ended 31 January 2022

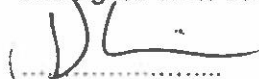
	Note	2022 £	2021 £
Income and Expenditure			
Incoming Resources			
Fund Raising Income	2	253,963	107,354
Charitable Income	3	1,293,053	1,312,828
Investment Income	4	7	18
Other Income	5	228,796	286,311
Total Incoming Resources		<u>1,775,819</u>	<u>1,706,511</u>
Resources Expended			
Fund Raising Costs	6	357,245	308,180
Charitable Activities	7	746,964	758,428
Governance Costs	8	6,927	6,265
Finance Costs	9	999	3,104
Total Resources Expended	10	<u>1,112,135</u>	<u>1,075,977</u>
Net Incoming Resources for the Year		663,684	630,534
Balances brought forward at 1 February		12,632,006	12,001,472
Balances carried forward at 31 January		<u>13,295,690</u>	<u>12,632,006</u>

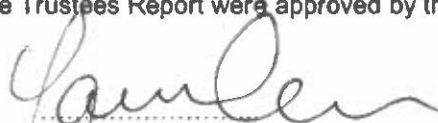
HUDDERSFIELD CHRISTIAN FELLOWSHIP

Consolidated Balance Sheet at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	13,456,633	13,605,125
Investments	15	-	-
Current assets			
Stock	16	37,162	42,622
Debtors	17	75,082	86,117
Cash at bank and in hand		207,466	129,802
		319,710	258,541
Liabilities: amounts falling due within one year	18	715,525	577,426
Net Current (Liabilities)		(395,815)	(318,885)
Total Assets less Current Liabilities		13,060,818	13,286,240
Liabilities: amounts falling due after more than one year	19	3,588,449	4,244,896
Net Assets		9,472,369	9,041,344
Income Funds			
Unrestricted		9,472,369	9,041,344

These accounts together with the Trustees Report were approved by the Board of Trustees on 8 July 2022 and signed on its behalf by:


J Skinner


J Lewis

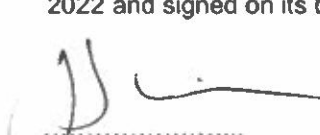

S Gladstone


HUDDERSFIELD CHRISTIAN FELLOWSHIP

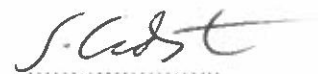
Balance Sheet at 31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	201,030	213,542
Investments	15	104	104
Current assets			
Stock	16	37,162	42,622
Debtors	17	12,997,134	12,340,778
Cash at bank and in hand		143,615	126,711
		13,177,911	12,510,111
Liabilities: amounts falling due within one year	18	83,355	91,751
Net Current Assets		13,094,556	12,418,360
Total Assets less Current Liabilities		13,295,690	12,632,006
Liabilities: amounts falling due after more than one year	19	-	-
Net Assets		13,295,690	12,632,006
Income Funds			
Unrestricted		13,295,690	12,632,006

These accounts together with the Trustees Report were approved by the Board of Trustees on 8 July 2022 and signed on its behalf by:


J Skinner


J Lewis


S Gladstone

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Consolidated Cash Flow at 31 January 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Cash generated from operations	25	698,574	592,719
Finance costs	9	(56,115)	(73,826)
Net cash inflow from operations		642,459	518,893
Investing activities			
Purchase of tangible fixed assets		(23,184)	(12,155)
Proceeds from sale of fixed assets		-	-
Net cash used in investing activities		(23,184)	(12,155)
Finance activities			
Repayment of bank loans		(473,447)	(110,217)
Repayment of overdraft		(18,939)	(277,923)
(Repayment)/increase in hire purchase		(17,225)	(38,952)
Repayment of other loans		(32,000)	(9,000)
Net cash provided by (used in) financing activities		(541,611)	(436,092)
Net cash increase/(decrease) in cash and cash equivalents		77,664	70,646
Cash and cash equivalents at the beginning of the year		129,802	59,156
Cash and cash equivalents at end of year	26	207,466	129,802

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Cash Flow at 31 January 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Cash generated from operations	25	76,911	109,370
Finance costs	9	(999)	(3,104)
Net cash inflow from operations		75,912	106,266
Investing activities			
Purchase of tangible fixed assets		(23,184)	(12,155)
Proceeds from sale of fixed assets		-	-
Net cash used in investing activities		(23,184)	(12,155)
Finance activities			
Repayment in hire purchase		(3,824)	(12,191)
Repayment of other loans		(32,000)	(12,000)
Net cash provided by (used in) financing activities		(35,824)	(24,191)
Net cash increase/(decrease) in cash and cash equivalents		16,904	69,920
Cash and cash equivalents at the beginning of the year		126,711	56,791
Cash and cash equivalents at end of year	26	143,615	126,711

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

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).

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.

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 2022

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. These subsidiaries have been consolidated in these financial statements.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

2 Fund Raising Income	2022	2021		
	£	£		
Catering	8,066	3,130		
Centre Books and Crafts	245,897	104,224		
	253,963	107,354		
3 Charitable Income	2022	2021		
	£	£		
Offerings and Tithes	1,270,124	1,292,527		
Donations	22,929	20,301		
	1,293,053	1,312,828		
4 Investment Income	2022	2021		
	£	£		
Bank Interest	7	18		
	7	18		
5 Other Income	(Consolidated)	(Charity)		
	2022	2021	2022	2021
	£	£	£	£
Rents Received	152,385	34,391	152,385	19,028
Trips	6,505	-	6,505	-
Functions	590	2,130	590	2,130
Sundries	5,779	10,303	5,779	10,303
Domiciliary Care Fees	45,521	35,671	-	-
Coronavirus funding	63,884	262,443	63,537	254,850
	274,664	344,938	228,796	286,311
6 Fund Raising Costs	2022	2021		
	£	£		
Catering	10,638	10,212		
Books and Music	4,646	483		
Coffee, Book Shop, Fizzy Lizard and Care Services -				
Cost of Sales	90,937	45,959		
Wages and Salaries	212,113	226,242		
Training costs and uniform	729	50		
Rates, Water and Insurance	4,769	3,024		
Telephone	2,139	1,700		
Office costs and repairs	8,691	4,481		
Postage, Stationery and Advertising	6,941	3,349		
Bank and Credit Charges	5,341	3,193		
Incidentals	616	469		
Depreciation	7,724	8,560		
Loss/(Profit) on disposal of fixed assets	1,961	458		
	357,245	308,180		

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

7 Charitable activities	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£		
Trustees Remuneration	125,750	105,460	125,750	105,460
Missions and Outreach	20,433	14,786	20,433	14,786
Gifts (note 21)	12,779	47,439	12,779	47,439
Ministry costs	1,284	2,350	1,284	2,350
Property Running Costs	193,026	159,097	184,747	157,057
Youth and childrens work	78	48	78	48
Trips	2,030	1,400	2,030	1,400
Wages and Salaries	359,747	362,215	293,003	302,267
Staff training and uniform	454	62	-	-
Printing, Postage, Stationery and Advertising	298	23,718	99	23,662
Conference Fees and Subscriptions	1,192	110	1,192	110
Events costs	1,777	1,812	1,777	1,812
IT costs	16,487	16,455	16,487	16,455
Motor Expenses	6,726	10,037	6,267	6,125
Cleaning	4,947	4,466	4,867	4,179
Bank and Credit Charges	8,617	7,482	3,412	2,557
Sundry Expenses	769	2,192	756	2,179
Operating lease rental	45,992	41,444	45,992	41,444
Depreciation	161,883	166,463	25,903	28,678
Loss/(Profit) on disposal of fixed assets	108	420	108	420
	964,377	967,456	746,964	758,428

8 Governance costs	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Audit and Accountancy Fees	12,577	13,015	6,927	6,265
Professional Fees	348	5,869	-	-
	12,925	18,884	6,927	6,265

9 Finance costs	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Bank interest on loans	53,622	60,538	-	-
Bank overdraft interest	-	7,311	-	-
Hire purchase interest	2,493	5,977	999	3,104
	56,115	73,826	999	3,104

10 Total Resources Expended (Consolidated)					
	Staff Costs	Dep'n	Other Costs	Total 2022	Total 2021
	£	£	£	£	£
Fund Raising and Publicity	212,113	7,724	137,408	357,245	308,180
Charitable Activities	359,747	161,883	442,747	964,377	967,456
Governance Costs	-	-	12,925	12,925	18,884
Finance Costs	-	-	56,115	56,115	73,826
	571,860	169,607	649,195	1,390,662	1,368,346

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

	(Consolidated)	
	2022	2021
	£	£
Staff Costs:		
Wages and Salaries	515,909	478,820
Social Security Costs	46,537	41,940
Pension costs	9,414	7,750
	<u>571,860</u>	<u>520,760</u>

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

The average number of employees was:

	No.	No.
Full Time	21	15
Part Time	13	27
	<u>34</u>	<u>42</u>

Total Resources Expended (Charity)

	Staff Costs	Dep'n	Other Costs	Total 2022	Total 2021
	£	£	£	£	£
Fund Raising and Publicity	212,113	7,724	137,408	357,245	308,180
Charitable Activities	293,003	25,903	428,058	746,964	758,428
Governance Costs	-	-	6,927	6,927	6,265
Finance Costs	-	-	999	999	3,104
	<u>505,116</u>	<u>33,627</u>	<u>573,392</u>	<u>1,112,135</u>	<u>1,075,977</u>

	£	£
Staff Costs:		
Wages and Salaries	453,325	478,820
Social Security Costs	43,485	41,939
Pension costs	8,306	7,750
	<u>505,116</u>	<u>528,509</u>

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

The average number of employees was:

	No.	No.
Full Time	19	20
Part Time	11	15
	<u>30</u>	<u>35</u>

11 Auditor's remuneration

The auditor's remuneration constituted an audit fee of £12,577 (2021 - £13,015).

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

12 Financial Commitments

At 31 January 2022 the Charity was committed to make the following payments under non-cancellable operating leases:

	2022 £	2021 £
Operating lease which expires:		
Within one year	20,081	51,420
Between two and five years	71,743	206,645
Over 5 years	22,420	-
	<u>114,244</u>	<u>258,065</u>

13 Transactions with Trustees and Connected Persons

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

	2022 £	2021 £
<u>Trustees</u>		
Jonathan Skinner Senior Pastor	55,833	55,000
Stuart Gladstone Pastor	41,250	40,000
James Lewis Pastor	28,667	10,460
	<u>125,750</u>	<u>105,460</u>
<u>Connected persons</u>		
Lindsay Gladstone - being the wife of S Gladstone	1,875	21,575
Wendy Skinner - being the wife of J Skinner	20,417	20,000
Sharn Skinner- being the daughter of J Skinner	2,617	-
Jo Lewis - being wife of J Lewis	15,768	11,500
	<u>40,677</u>	<u>53,075</u>

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 given a loan to the charity. The balance at the year end was £32,000 (2021: £64,000). 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 2022

14 Tangible Fixed Assets (Consolidated)

	Freehold Property £	Property Improvements £	Fixtures Fittings & Equip £	Motor Vehicle £	Total £
Cost					
Balance at 1 February 2021	13,575,316	5,461	743,443	46,625	14,370,845
Additions	-	6,872	16,312	-	23,184
Disposal	-	-	(13,924)	-	(13,924)
Balance at 31 January 2022	<u>13,575,316</u>	<u>12,333</u>	<u>745,831</u>	<u>46,625</u>	<u>14,380,105</u>
Accumulated Depreciation					
Balance at 1 February 2021	251,498	1,104	477,118	36,000	765,720
Charge for Year	125,749	1,045	40,688	2,125	169,607
Disposal	-	-	(11,855)	-	(11,855)
Balance at 31 January 2022	<u>377,247</u>	<u>2,149</u>	<u>505,951</u>	<u>38,125</u>	<u>923,472</u>
Net Book Values					
At 31 January 2022	<u>13,198,069</u>	<u>10,184</u>	<u>239,880</u>	<u>8,500</u>	<u>13,456,633</u>
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>

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.

Tangible Fixed Assets (Charity)

	Freehold Property £	Property Improvements £	Fixtures Fittings & Equip £	Motor Vehicle £	Total £
Cost					
Balance at 1 February 2021	-	5,461	609,768	46,625	661,854
Additions	-	6,872	16,312	-	23,184
Disposal	-	-	(13,924)	-	(13,924)
Balance at 31 January 2022	<u>-</u>	<u>12,333</u>	<u>612,156</u>	<u>46,625</u>	<u>671,114</u>
Accumulated Depreciation					
Balance at 1 February 2021	-	1,104	411,208	36,000	448,312
Charge for Year	-	1,045	30,457	2,125	33,627
Disposal	-	-	(11,855)	-	(11,855)
Balance at 31 January 2022	<u>-</u>	<u>2,149</u>	<u>429,810</u>	<u>38,125</u>	<u>470,084</u>
Net Book Values					
At 31 January 2022	<u>-</u>	<u>10,184</u>	<u>182,346</u>	<u>8,500</u>	<u>201,030</u>
At 31 January 2021	<u>-</u>	<u>4,357</u>	<u>198,560</u>	<u>10,625</u>	<u>213,542</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.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

15 Investments in subsidiary companies	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
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.

16 Stocks	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Bookshop	31,099	38,620	31,099	38,620
Coffee Shop & Fizzy Lizard	6,063	4,002	6,063	4,002
	<u>37,162</u>	<u>42,622</u>	<u>37,162</u>	<u>42,622</u>

17 Debtors	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	-	10,251	-	10,080
Taxation Recoverable	13,524	10,128	13,524	10,128
VAT	-	-	-	819
Pension control	-	182	-	182
Prepayments	61,558	65,556	55,399	59,282
Amount Owed by Promised Land Developments Ltd	-	-	12,841,276	12,201,551
Amount Owed by Cathedral House Care Services Ltd	-	-	86,935	58,736
	<u>75,082</u>	<u>86,117</u>	<u>12,997,134</u>	<u>12,340,778</u>

18 Liabilities: Amounts falling due within one y	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Bank Overdraft	-	18,939	-	-
Trade Creditors	27,843	7,969	27,843	7,927
PAYE	2,217	9,116	2,217	9,116
VAT	6,840	2,887	6,840	-
Sundry creditors	99	645	101	645
Accruals	22,526	15,645	14,354	6,239
Hire purchase liability	-	17,225	-	3,824
Bank loan	624,000	441,000	-	-
Other loans	32,000	64,000	32,000	64,000
	<u>715,525</u>	<u>577,426</u>	<u>83,355</u>	<u>91,751</u>

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

19 Liabilities: Amounts falling due after more than one year	(Consolidated)		(Charity)	
	2022	2021	2022	2021
	£	£	£	£
Within two to five years:				
Hire purchase liability	-	-	-	-
Bank Loan	<u>2,496,000</u>	<u>2,352,000</u>	<u>-</u>	<u>-</u>
In more than five years				
Bank Loan	<u>1,092,449</u>	<u>1,892,896</u>	<u>-</u>	<u>-</u>
	<u>3,588,449</u>	<u>4,244,896</u>	<u>-</u>	<u>-</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	2022	No	2021
		£		£
Individual	24	8,634	5	7,286
Institutional	3	4,145	5	40,153
		<u>12,779</u>		<u>47,439</u>

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

	£	£
Churches in Tanzania	3,500	-
MFG	-	37,393
	<u>3,500</u>	<u>37,393</u>

The Fellowship had no charitable commitment at the year end.

HUDDERSFIELD CHRISTIAN FELLOWSHIP

Notes to the Financial Statements for the Year Ended 31 January 2022

23 COVID-19 Pandemic

The impact of the global pandemic, COVID-19, has continued through 2021 and 2022. This has resulted in lockdown measures being introduced which have had economic repercussions for both the UK and globally.

When restriction started to be lifted, businesses reopened on a phased approach with social distancing measures being adopted where necessary. All legal restrictions were fully lifted on 30 June 2021.

Church services started to be commence on site as soon as it was safe to do so.

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

For the period November 2020 to May 2021, as a result of COVID-19, a holiday on the capital repayments on the long-term loan was made available. 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.

24 Events after the reporting date

There are still many uncertainties as to the longer term implications of COVID-19, 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 2022

25	Cash generated from operations	(Consolidated)		(Charity)	
		2022	2021	2022	2021
		£	£	£	£
	Profit for the year after tax	431,025	396,792	663,684	630,534
	Adjusted for:				
	Finance costs	56,115	73,826	999	3,104
	Depreciation of tangible assets	169,607	175,023	33,627	37,238
	Loss/(profit) on sale of assets	2,069	878	2,069	878
	Movement in working capital				
	Decrease in stock	5,460	2,065	5,460	2,065
	Decrease/(increase) in debtors	11,036	(15,625)	(656,356)	(533,907)
	(Decrease)/increase in creditors	23,262	(40,240)	27,428	(30,542)
	Cash generated from operations	698,574	592,719	76,911	109,370
26	Analysis of cash and cash equivalents	(Consolidated)		(Charity)	
		2022	2021	2022	2021
	Cash at bank and in hand	207,466	129,802	143,615	126,711
	Overdraft facility repayable on demand	-	-	-	-
	Total cash and cash equivalents	-	-	-	-
		207,466	129,802	143,615	126,711

HUDDERSFIELD CHRISTIAN FELLOWSHIP

CHARITY

Revenue Account for the Year Ended 31 January 2022

	2022		2021	
	£	£	£	£
INCOME				
Offerings and Tithes	1,089,111		1,072,048	
Special appeal offering	-		30,993	
Taxation Refunds	181,013		189,486	
Donations	22,929		20,301	
Bank Deposit Interest	7		18	
Sundries	5,779		10,303	
Rents Received	152,385		19,028	
Functions	590		2,130	
Trips	6,505		-	
Catering	8,066		3,130	
		1,466,385		1,347,437
EXPENDITURE				
Wages	255,263		267,824	
Employers NIC	32,445		30,038	
Employers Pension costs	5,295		4,405	
Property Running Costs	184,747		157,057	
Gifts	12,779		47,439	
Ministry costs	1,284		2,350	
Books and Music	4,646		483	
Postage and Stationery	27		8,088	
Advertising	72		15,574	
Catering	10,638		10,212	
Cleaning	4,867		4,179	
Conference, Fees and Subscriptions	1,192		110	
Youth and childrens work	78		48	
Trips	2,030		1,400	
Audit and Accountancy Fees	3,915		3,640	
Pastors and Elders Remuneration	125,750		105,460	
Missions and Outreach	20,433		14,786	
Events costs	1,777		1,812	
IT costs	16,487		16,455	
Motor Expenses	6,267		6,125	
Sundries	756		2,179	
Operating lease rental	45,992		41,444	
Bank and Credit Charges	3,412		2,557	
Hire purchase interest	999		3,104	
Depreciation	25,903		28,678	
Loss on disposal of fixed assets	108		420	
		767,162		775,867
OTHER OPERATING INCOME				
Coronavirus job retention scheme grant	30,237		117,558	
		30,237		117,558
Surplus For The Year		729,460		689,128

HUDDERSFIELD CHRISTIAN FELLOWSHIP

CENTRE BOOKS AND CRAFTS

Revenue Account for the Year Ended 31 January 2022

	Book Shop £	Coffee Shop £	Fizzy Lizard £	2022 Total £	2021 Total £
SALES	48,086	104,578	93,233	245,897	104,224
PURCHASES	24,302	35,586	25,888	85,776	43,593
Stock Movement	7,521	(2,170)	(190)	5,161	2,366
GROSS PROFIT	16,263	71,162	67,535	154,960	58,265
EXPENDITURE					
Wages	31,290	82,741	84,031	198,062	210,996
Employers NIC	2,010	6,814	2,216	11,040	11,901
Employers Pension Costs	563	1,862	586	3,011	3,345
Training costs	-	679	50	729	50
Rates, Water and Insurance	897	1,189	2,683	4,769	3,024
Conference & Subscription fees	773	1,158	208	2,139	1,700
Office costs and repairs	399	5,026	3,266	8,691	4,481
Postage Stationery, IT and Advertising	1,856	1,221	3,864	6,941	3,349
Audit and Accountancy	1,004	1,004	1,004	3,012	2,625
Bank and Credit Charges	1,071	2,049	2,221	5,341	3,193
Incidentals	3	507	106	616	469
Loss on disposal of fixed assets	1,866	95	-	1,961	458
	41,732	104,345	100,235	246,312	245,591
OTHER OPERATING INCOME					
Coronavirus job retention scheme grant	1,508	13,423	7,273	22,204	115,268
Other Coronavirus funding	-	-	11,096	11,096	22,024
 (Loss) Before Depreciation	(23,961)	(19,760)	(14,331)	(58,052)	(50,034)
Less: Depreciation	(825)	(2,160)	(4,739)	(7,724)	(8,560)
(Loss) For The Year	(24,786)	(21,920)	(19,070)	(65,776)	(58,594)

HUDDERSFIELD CHRISTIAN FELLOWSHIP

PROMISED LAND DEVELOPMENTS LIMITED

Revenue Account for the Year Ended 31 January 2022

	2022		2021	
	£	£	£	£
INCOME				
Rents Received	-	0	15,363	15,363
EXPENDITURE				
Rent and rates	154		154	
Property repairs	6,147		-	
Professional fees	-		5,521	
Audit and Accountancy Fees	2,500		2,500	
Bank and Credit Charges	4,992		4,708	
Sundries	13		13	
Bank interest on loan and overdraft	53,622		67,849	
Hire purchase interest	1,494		2,873	
		68,922		83,618
(Loss) Before Depreciation		(68,922)		(68,255)
Less: Depreciation		(135,935)		(137,732)
(Loss) For The Year		(204,857)		(205,987)

CATHEDRAL HOUSE CARE SERVICES LIMITED

Revenue Account for the Year Ended 31 January 2022

	2022		2021	
	£	£	£	£
INCOME				
Domiciliary Care Fees and Cross chargeable income	45,521		35,671	
		45,521		35,671
DIRECT COSTS				
Wages	62,584		55,439	
Employers NIC	3,052		3,548	
Employers Pension costs	1,108		961	
Staff Uniform	454		62	
Mileage Charges	459		3,912	
Sundries	-		-	
		67,657		63,922
ADMIN COSTS				
Cleaning	80		287	
Insurance	1,978		1,886	
Postage	-		53	
Professional Fees	348		348	
Audit and Accountancy Fees	3,150		4,250	
Bank and Credit Charges	213		217	
Stationery	199		3	
		5,968		7,044
OTHER OPERATING INCOME				
Coronavirus job retention scheme grant	347		6,599	
Other Coronavirus funding	-		994	
		347		7,593
(Loss) Before Depreciation		(27,757)		(27,702)
Less: Depreciation		(45)		(53)
(Loss) For The Year		(27,802)		(27,755)