YORK CITY CHURCH

England & Wales · Charity number 1087659

Details

Status	Registered
Legal form	Charitable company
Company number	04102023
Registered	2001-07-24
Register	View on the Charity Commission register

Contact

Address	York City Church The Citadel Gillygate York YO31 7EA
Phone	01904541444
Email	office@yorkcitychurch.org.uk
Website	www.yorkcitychurch.org.uk

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN FAITH BY SUCH MEANS AS THE CHARITY SHALL DETERMINE FROM TIME TO TIME.2. TO PROCLAIM AND PROMOTE THE CHRISTIAN FAITH AND THE WORSHIP OF GOD.3. TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS AS A RESULT OF LOCAL NATIONAL OR INTERNATIONAL EMERGENCY OR DISASTER OR BY REASON OF THEIR AGE SOCIAL MEDICAL EDUCATIONAL OR ECONOMIC CIRCUMSTANCES.4. TO EDUCATE AND ASSIST CHILDREN AND YOUNG PERSONS THROUGH THEIR LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR PHYSICAL MENTAL SOCIAL AND SPIRITUAL CAPACITY THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED

Activities: To advance and promote the Christian faith. To relieve people in need, hardship or distress. To educate and assist young people, so as to develop their physical, mental and spiritual capacities.

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Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£298,340	£309,129	-	-
2023-12-31	£360,577	£395,913	-	-
2022-12-31	£347,996	£251,865	-	-
2021-12-31	£193,814	£161,866	-	-
2020-12-31	£206,173	£160,492	-	-

Trustees

Name	Role	Appointed
DAVID JOHN STEVENS		2008-06-12
JAMES EDWARD BAILEY		2011-10-12
LUCY KEMP		2022-02-13
Michael Ash-McMahon		2025-03-15

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YORK CITY CHURCH

England & Wales - Charity number 1087659

Accounts

COMPANY REGISTRATION NUMBER: 04102023
CHARITY REGISTRATION NUMBER: 1087659

York City Church

(A company limited by guarantee)
Annual Report and Financial Statements
for the Year Ended 31 December 2024

Ian Walker & Co. Accountants

Wellington House
Aviator Court
Clifton Moor
York
YO30 4UZ

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	York City Church
Charity registration number	1087659
Company registrafion number	04102023
Principal office and registered office	The Citadel Gillygate York North Yorkshire YO31 4UZ
The Trustees	Mr D Stevens Mr J Bailey Mrs L Kemp Mr J Healey (Resigned 15 March 2025) Mr M Ash-McMahon (Appointed 15 March 2025)
Senior Management/Leadership Team	Mr A E Rose, Church Elder Mr P Roderick, Church Elder Mr P Rayner, Church Elder Mr M Alty, Church Elder Mr R Ainsworth, Church Deacon Mrs N Bixby, Church Deacon Miss H Witcomb, Church Deacon Mrs E Nelson, Church Deacon
Independent Examiner	S J Morrell FCCA Wellington House Aviator Court Clifton Moor York YO30 4UZ

Structure, governance and management

Nature of governing document

York City Church is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 November 2000 as amended by special resolution dated 11 January 2009. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

The Trustees meet regularly throughout the year and all the major decisions of the charity are made with them in consultation with the church Elders. The Trustees are also provided with a detailed monthly financial summary to facilitate the financial management of the charity. The day to day running of the charity is delegated to the church elders, one of whom currently works full time for the charity and one of whom currently works four days a week for the charity.

Recruitment and appointment of trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three. Potential new trustees are recommended by the Elders of the church and are appointed if considered suitable following interview by the existing trustees.

Induction and training of trustees

The induction process for trustees involves supplying them with copies of the Memorandum & Articles of Association, recent Accounts, Policies and Procedures documents and Minutes of trustees' Meetings. New trustees are also provided with the latest guidance for trustees as published by the charities commission to ensure a thorough understanding of their responsibilities. Where required, a training session is also set up with an experienced trustee from another charity with similar aims and objectives.

Major risks and management of those risks

Trustee Responsibility

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Vision, Objectives and Activities

Objects and aims

The charity' principal objects, as set out in its governing document, are:

1. *To advance the Christian faith.*
2. *To proclaim and promote the Christian faith and worship of God.*
3. *To relieve people in need, hardship or distress.*
4. *To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities.*

Vision, Objectives and Activities (*continued*)

When planning activities for the year, the trustees and senior leaders of the church have considered the Charities Commission's guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of the local community, through worship, prayer and furthering their understanding of the Bible. We put on outreach activities and encourage people to serve the local community, particularly those in need, hardship or distress. We also support other charities or activities outside of the local area whose aims are aligned with our own, in particular the advancement of the Christian faith and the relief of need, hardship or distress.

Achievements and perfomance

Objectives, strategies and activities
York City Church thrived as a local church in 2024 with weekly meetings on a Sunday morning, regular evening prayer meetings and a 'Week of Prayer' was held twice during the year.

The Citadel (our church building located on Gillygate in the heart of the city) was teeming with life and activity throughout 2024, in line with the charity's vision for the building. The Citadel was used to support both the church and the wider communities, and the charity continued to facilitate and develop the activity throughout the year.

Alongside numerous one-off events, The Citadel continued to host the Yahala Mataam pop-up restaurant run by Syrian refugees; ESOL (English for Speakers of Other Languages) lessons; the Welcome Café; mental health and well-being evenings along with pop-up sessions hosted by The Well; and Flourish, a women's event held three times in 2024.

The other main areas of progress and achievement in terms of the charity's objectives that continued throughout the year were as follows:

1. To advance the Christian faith
• Continued support for Christ Central Churches, including financial support and the sharing of teaching skills and resources across this network.
• A 'week of prayer' was held twice in 2024 (in January and September) with prayer meetings held at The Citadel every evening throughout both weeks.
• A free symposium on Romans 9-11 was hosted at The Citadel and was delivered by Professor John Barclay from the University of Durham.

2. To proclaim and promote the Christian faith and worship of God
• Participated in Christ Central Yorkshire Together day in Leeds with other churches.
• Held a Leaders' Evening to encourage, support and pray for those who lead people in the church.
• Held four 'Intro' evenings as an opportunity for non-Christians to learn more about the church and the Christian faith. In 2024 there was an ongoing increase in international people joining the church.
• Monthly worship and prayer evenings were held at the Citadel.
• Community groups continued to meet in homes around York and gather monthly at the Citadel to pray.

Achievements and perfomance (*continued*)

• Holy Week was marked with a series of video reflections comprising a reading from John's gospel, a prayer and a reflection from a member of the church. A prayer meeting was held on Good Friday and a celebration event took place on Easter Sunday.
• Hosted a Christmas 'extravaganza' event as an opportunity to invite non-Christians to the Citadel.
• The Citadel hosted the 'Hope for the City' prayer events organised by One Voice York, where multiple churches gathered to pray for York and for God's kingdom to come.

3. To relieve people in need, hardship or distress

• The Yahala Mataam social enterprise pop-up restaurant run by Syrian refugees, was hosted by York City Church on several occasions. It uses office space and the kitchen at The Citadel, and hosts events at the church including pop-up restaurant nights along with catering for a number of conferences and events including a ladies evening and a symposium.
• To mark Refugee Week (17-23 June 2024) York City Church hosted a variety of events.
• ESOL (English for Speakers of Other Languages) continued to be taught at The Citadel by York Learning. The ESOL Tots provision also continued offering an informal friendship group.
• Links with others who support refugees, asylum seeker and migrants through a city-wide coordination group led by York City Council continues to go from strength to strength.
• The 'Welcome Café' continues to regularly host up to 60 refugees who are in York; these are refugees from Afghanistan, Eritrea, Syria, Sudan and Ukraine. It enables friendships, supports integration and facilitates a holistic partnership approach to supporting refugees. The Welcome Café provides lunch and offers of support from eight different agencies. Many found work, accommodation and friendship at the Welcome Café. It was led by York City Church with volunteers from seven churches in York. External funding was received from The Love Ukraine fund, The Church Urban Fund and CYC Housing.
• Continued support for community benefit organisations, including Reflect (Pregnancy Counselling Service in York and North Yorkshire).
• Continued to be part of the Welcome Churches Network; the charity connected with the organisation about several issues including the riots outside asylum seeker hotels across the country.
• The Well, which was launched in January 2024 and is aimed at those outside of the church community, hosted a series of evening events focused on mental health and well-being. These free events tackled issues such as relationships, depression and stress. Later in the year monthly pop-up daytime sessions were launched.
• The Citadel hosted a play by Riding Lights Theatre and the charity TLG (Transforming Lives for Good) called 'Cups on a String'.
• An International Feast Day was held to bring together the different groups and nations which use The Citadel during the year including ESOL learners, The Well participants, Welcome Café visitors, refugees and users of The Citadel.
• The 'Make Lunch' initiative, in partnership with TLG, was seeded late 2024 with the launch planned for Easter 2025. 'Make Lunch' is a lunchtime club that provides free lunches and fun activities for families struggling to provide for their children out of term time.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities

• Continuation of the youth group for 11-18 year olds.
• Continuation of regular children's work activities available during the main Sunday meetings. The children's work groups provide age-appropriate support and teaching.

Achievements and perfomance (*continued*)

• The students and young adults continued to meet socially and in September, it was replaced by a student group as 25 new students arrived at the church.

• Student lunches continued to be provided by members of the church after a Sunday meeting in addition to 'bring and share' lunches at the Citadel.

• Baby blessings and baptisms took place three times throughout the year.

• For the first time young people from York City Church attended the Newday Christian festival in Norfolk for five days of fun, worship, teaching and camping.

Public benefit

The trustees are grateful for the support from all the volunteers and are delighted with the overall outcome of the above in terms of meeting the charity's stated objectives. The church continued to serve the public and local communities as well as providing support to people from different countries and cultures who are in need. A large number of unpaid volunteers have given significant amounts of time, effort and money to ensure the smooth running of the events and activities mentioned, all of which have provided significant public benefit in accordance with the charities aims and objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Citadel

The charity purchased The Citadel in 2015 which makes 2024 our ninth full year as owners of the building.
As demonstrated above, the building continued to be used regularly by the church and organisations within the wider community, as well as through the hiring of the building.

In 2024 the charity received a rental income of £104,367, which is a significant increase on the previous year's income. Rooms in The Citadel are hired by a wide variety of organisations and for a range of events. The charity has three main hirers on an annual rolling contract basis and these are York Learning (part of the City of York Council); York St John University; and York Philharmonic Male Voice Choir. Other regular events include ESOL lessons. One-off events and hirers include the Priory Medical Group, York Opera and the Refugee Council Conference.

As per previous years, the charity continues to invest in The Citadel through a robust maintenance programme and has a dedicated buildings team. In 2024 just some of the work undertaken on the building included new flooring, adding a rooflight, boiler replacement, an energy assessment, a structural survey, a feasibility study and RIBA work.

Examples of how the Citadel was used in 2024 include:

• Sunday morning church services.
• Regular prayer meetings.
• Hosting ESOL lessons.
• Hosting the all nations Welcome Café.
• Hosting The Well which provides mental health and well-being events and support.
• Hiring of the building to local / community groups.

Financial Review

Policy on reserves

During 2024, the stated intention of the trustees was to maintain unrestricted cash reserves which are the free reserves of the charity of at least the greater of £23,000 or one month's average gross running costs and two months mortgage payments (including a £5,000 reserve to help cover any future emergency building repairs). The reserves were maintained significantly above this level throughout the year in question. At the end of the year, there were unrestricted cash reserves of £64,672 (£650,135 of unrestricted reserves including the equity ownership in the Citadel).

As the plans for the ongoing use of the building mature, there will be additional building related projects which will require capital investment over and above the routine running costs, and it is the intention of the trustees that this surplus will contribute towards such projects.

Statement of trustees' responsibilities

The trustees (who are also the directors of York City Church for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

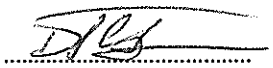
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26 September 2025 and signed on its behalf by:



Mr D Stevens Trustee

York City Church
Charitable Incorporated Organisation
Independent Examiner's Report to the Trustees of The Green Howards Trust
Year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of York City Church (the charity') for the year ended 31 December 2024.

Responsibilities and basis of the report
As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting Standard by Charities: Statement of Recommended Practice issued on 1 Apiil 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content af accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

S J Morrell FCCA

Independent Examiner
Wellington House
Aviator Court
York
Clifton Moor
YO30 4UZ

York City Church
Charitable Incorporated Organisation
Statement of Financial Activities (including income and expenditure account)
Year ended 31 December 2024

	Note	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds
		£	£	£
Income and endowments				
Donations and legacies		171,846	-	171,846
Other income	4	112,499	13,995	126,494
Total income		284,345	13,995	298,340
Expenditure				
Charitable activities	5	291,227	17,902	309,129
Total expenditure		291,227	17,902	309,129
Net income/(expenditure)		(6,882)	(3,907)	(10,789)
Net movement in funds		(6,882)	(3,907)	(10,789)
Transfer of funds		3,889	(3,889)	-
Reconciliation of Funds				
Total funds brought forward		653,128	17,202	670,330
Total funds carried forward	16	650,135	9,406	659,541

The notes on page 13 form part of these financial statements.

York City Church
Charitable Incorporated Organisation
Statement of Financial Activities (including income and expenditure account)
Year ended 31 December 2024

	Note	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds
		£	£	£
Income and endowments				
Donations and legacies		250,580	21,153	271,733
Other income	4	49,590	39,254	88,844
Total income		300,170	60,407	360,577
Expenditure				
Charitable activities	5	345,881	50,032	395,913
Total expenditure		345,881	50,032	395,913
Net income/(expenditure)		(45,711)	10,375	(35,336)
Net movement in funds		(45,711)	10,375	(35,336)
Reconciliation of Funds				
Total funds brought forward		698,839	6,827	705,666
Total funds carried forward	16	653,128	17,202	670,330

The state of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on page 13 form part of these financial statements.

York City Church
Charitable Incorporated Organisation
Statement of Financial Position
Year ended 31 December 2024

	Note	2024 £	2023 £
Fixed assets Tangible fixed assets	11	1,069,460	1,075,762
		1,069,460	1,075,762
Current assets			
Debtors	12	12,261	2,470
Cash at bank and in hand	13	53,075	79,945
		65,335	82,415
Creditors: amounts falling due within one year	14	19,040	17,367
Net current assets		46,296	65,048
Total assets less current liabilities		1,115,756	1,140,810
Creditors: amounts falling due after one year	15	456,215	470,480
Net assets		659,541	670,330
Funds of the charity Restricted funds		9,406	17,202
Unrestricted funds		650,135	653,128
Total charity funds	16	659,541	670,330

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the board of Trustees and authorised for issue on 26th September 2025, and are signed on behalf of the board by:



Mr D Stevens
Trustee

The notes on page 13 form part of these financial statements.

1. General information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2. Statement of Compliance

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)"(as amended for accounting periods commencing from 1 January 2016).

The Charity is a Public Benefit Entity as defined by FRS102.

3. Accounting Policies

Basis of Preparation

York City Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Disclosure exemptions

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 update bulletin 1 not to prepare a statement of cash flows.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting Policies (Continued)

Fund accounting

Funds are split under the following policies:

- Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
- Designated funds are unrestricted funds that have been set aside for specific purposes at the discretion of the trustees.
- Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Resources expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannoy be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allovated on the basis of time spent, and the depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

- Charitable expenditure comprises those costs incurred by the charity in its delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the nature of time spent and other costs by their usage.
- Governance costs include the costs attributable to the charity's compliance with the constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

3. Accounting Policies (Continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	20% reducing balance
Freehold property	1% straight line depreciable amount

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at the amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is no objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Concessionary loans with interest at below the prevailing market rate are initially recognised and measured at the amount received with the carrying amount adjusted in the subsequent years to reflect payments and accrued interest payable.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3. Accounting Policies (Continued)

Defined contribution plans

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

The charity does not use any financial instruments which are deemed to be non-basic.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost suing the effective interest method.

4. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
Rental income	104,367	-	104,367	49,590	-	49,590
Other income	8,132	-	8,132	9,098	-	9,098
Grants receivable	-	13,995	13,995	-	39,254	39,254
	112,499	13,995	126,494	58,688	39,254	97,942

5. Charitable Activities

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
Staff costs		163,210	9,333	172,542	156,932	15,832	172,764
Allocated support costs		126,097	8,569	134,666	187,149	34,200	221,349
Governance costs	7	1,920	-	1,920	1,800	-	1,800
		291,227	17,902	309,129	345,881	50,032	395,913

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	6,303	7,205

7. Independent examination fees

	2024	2023
	£	£
Fees payable to independent examiner for Independent examination of the financial statements:	1,920	1,800

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	159,935	160,402
Social security costs	5,107	4,965
Employer contributions to pension plans	7,501	7,397
	172,542	172,764

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed below:

	2024	2023
	No.	No.
Church leaders	2	2
Administation and pastoral support	2	2
	4	4

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

9. Trustee remuneration and expenses

During the year the charity made the following transactions with trustees:

Donations made by the trustees without any conditions attached totalled £25,320 for the year (2023 - £35,584).

10. Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation and Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusivelty to charitable purposes.

11. Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2024	1,071,755	52,060	1,123,815
Additions	-	-	-
At 31 December 2024	1,071,755	52,060	1,123,815
Depreciation			
At 1 January 2024	16,019	32,034	48,052
Charge for the year	2,218	4,085	6,303
At 31 December 2024	18,236	36,119	54,355
Carrying amount			
At 31 December 2024	1,053,519	15,941	1,069,460
At 31 December 2023	1,055,737	20,026	1,075,763

12. Debtors

	2024	2023
	£	£
Other debtors	2,961	2,470
Prepayments	9,300	-
	12,261	2,470

13. Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	53,075	79,945

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	14,059	12,646
Accruals and deferred income	3,042	1,996
Other creditors	1,939	2,725
	19,040	17,367

14. Creditors: amounts falling due within one year (*continued*)

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Bank loans	14,059	12,646

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

15. Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	456,215	470,480
	456,215	470,480

Creditors due after one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Bank loans	456,215	470,480

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

16. Analysis of charitable funds

Unrestricted Funds

	At 1 Jan 24	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 24**
	£	£	£	£	£	**£**
General Funds	653,128	285,099	(291,981)	3,889	-	**650,135**

	At 1 Jan 23	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 23**
	£	£	£	£	£	**£**
General Funds	698,839	300,170	(345,881)	-	-	**653,128**

16. Analysis of charitable funds (*continued*)

Restricted Funds

	At 1 Jan 24	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 24**
	£	£	£	£	£	**£**
General Funds	17,202	13,995	(17,902)	(3,889)	-	**9,406**

	At 1 Jan 23	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 23**
	£	£	£	£	£	**£**
General Funds	6,827	60,407	(50,032)	-	-	**17,202**

17. Analysis of assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	1,069,460	-	1,069,460
Current assets	55,929	9,406	65,335
Creditors less than 1 year	(19,040)	-	(19,040)
Creditors more than 1 year	(456,215)	-	(456,215)
Net assets	650,135	9,406	659,541

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,075,762	-	1,075,762
Current assets	65,213	17,202	82,415
Creditors less than 1 year	(17,367)	-	(17,367)
Creditors more than 1 year	(470,480)	-	(470,480)
Net assets	653,128	17,202	670,330

York City Church
Charitable Incorporated Organisation
Detailed Statement of Financial Activities
Year ended 31 December 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Appeals and donations	138,670	200,630
Gift aid tax reclaimed	32,696	61,555
Donated services	480	450
	171,846	262,635
Other income		
Other income	8,132	9,098
Rental income	104,367	49,590
Grants receivable	13,995	39,254
	126,494	97,942
Total Income	**298,340**	**360,577**
Expenditure		
Expenditure on charitable activities		
Wages and salaries	159,935	160,402
Employer's NIC	5,107	4,965
Pension costs	7,501	7,397
Church	22,659	17,382
In the city	78,822	122,699
Computer software and maintenance costs	8,569	33,752
For the City	17,416	30,912
And the Nations	7,200	16,604
Independent examiner's fee	1,920	1,800
	309,129	395,913
Total expenditure	**309,129**	**395,913**
Net income/(expenditure)	**(10,789)**	**(35,336)**
Net movement in funds	(10,789)	(35,336)
Reconciliation of Funds		
Total funds brought forward	670,330	705,666
Total funds carried forward	**659,541**	**670,330**

	2024	2023
	£	£
Unrestricted income		
Appeals and donations	138,670	179,477
Gift aid tax reclaimed	32,696	61,555
Donated services	480	450
Other income	8,132	9,098
Rental income	104,367	49,590
	284,345	300,170
Restricted income		
Appeals and donations	-	21,153
Grants receivable	13,995	39,254
	13,995	60,407
Total income	**298,340**	**360,577**
Unrestricted expenditure		
Wages and salaries	150,602	144,968
Employer's NIC	5,107	4,567
Pension costs	7,501	7,397
Church	22,659	16,934
In the City	78,822	122,699
For the City	17,416	30,912
And the Nations	7,200	16,604
Indpendent examiner's fee	1,920	1,800
	291,227	345,881
Restricted expenditure		
Wages and salaries	9,333	15,434
Employer's NIC	-	398
Church	-	448
Computer software and maintenance costs	8,569	33,752
	17,902	50,032
Total expenditure	**309,129**	**395,913**

YORK CITY CHURCH

England & Wales - Charity number 1087659

Accounts

Company registration number: 04102023
Charity registration number: 1087659

York City Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Ian Walker & Co
Accountants
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

York City Church

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York City Church

Reference and Administrative Details

Senior Management / Leadership Team	Mr A E Rose, Church Elder Mr P Roderick, Church Elder Mr P Rayner, Church Elder Mr M Alty, Church Elder Mr R Ainsworth, Church Deacon Mrs N Bixby, Church Deacon Miss H Witcomb, Church Deacon Mrs E Nelson, Church Deacon
Charity Registration Number	1087659
Company Registration Number	04102023
	The charity is incorporated in England and Wales.
Registered Office	The Citadel Gillygate York North Yorkshire YO31 7EA
Independent Examiner	Ian Walker & Co Accountants Box Tree House Northminster Business Park Upper Poppleton York YO26 6QR

York City Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr D Stevens
	Mr J Bailey
	Mr S Knight (resigned 11 November 2023)
	Mr J Healey
	Mrs L Kemp
Senior Management / Leadership Team:	Mr A E Rose, Church Elder
	Mr P Roderick, Church Elder
	Mr P Rayner, Church Elder
	Mr M Alty, Church Elder
	Mr R Ainsworth, Church Deacon
	Mrs N Bixby, Church Deacon
	Miss H Witcomb, Church Deacon
	Mrs E Nelson, Church Deacon

Structure, governance and management

Nature of governing document

York City Church is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 November 2000 as amended by special resolution dated 11 January 2009. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

The Trustees meet regularly throughout the year and all the major decisions of the charity are made with them in consultation with the church Elders. The Trustees are also provided with a detailed monthly financial summary to facilitate the financial management of the charity. The day to day running of the charity is delegated to the church elders, one of whom currently works full time for the charity and one of whom currently works four days a week for the charity.

Recruitment and appointment of trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three. Potential new trustees are recommended by the Elders of the church and are appointed if considered suitable following interview by the existing trustees.

York City Church

Trustees' Report

Induction and training of trustees

The induction process for trustees involves supplying them with copies of the Memorandum & Articles of Association, recent Accounts, Policies and Procedures documents and Minutes of trustees' Meetings. New trustees are also provided with the latest guidance for trustees as published by the charities commission to ensure a thorough understanding of their responsibilities. Where required, a training session is also set up with an experienced trustee from another charity with similar aims and objectives.

Major risks and management of those risks

Trustee Responsibility
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objects and aims

The charity' principal objects, as set out in its governing document, are:

1. To advance the Christian faith.

2. To proclaim and promote the Christian faith and worship of God.

3. To relieve people in need, hardship or distress.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities.

When planning activities for the year, the trustees and senior leaders of the church have considered the Charities Commission’s guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of the local community, through worship, prayer and furthering their understanding of the Bible. We put on outreach activities and encourage people to serve the local community, particularly those in need, hardship or distress. We also support other charities or activities outside of the local area whose aims are aligned with our own, in particular the advancement of the Christian faith and the relief of need, hardship or distress.

York City Church

Trustees' Report

Achievements and performance

Objectives, strategies and activities

During 2023 the charity continued to flourish as a local church with weekly meetings on Sunday mornings and regular prayer meetings on a Sunday evening. It also hosted a 'Week of prayer' and a 'Season of giving'.

In line with the vision the charity has for the Citadel (our church building located on Gillygate in the heart of the city), the building was teeming with life. It was used to support both the church and the wider communities, and the charity continued to service and develop the activity throughout the year.

In addition to one-off events, the Citadel continued to host a Foodbank, the Yahala Mataam pop-p restaurant run by Syrian refugees and ESOL (English for Speakers of Other Languages) lessons. 2023 saw the Citadel host the launch of an 'all nations Welcome Café' and a series of mental health and well-being evenings.

The other main areas of progress and achievement in terms of the charity's objectives that continued throughout the year were as follows:

1. To advance the Christian faith

• Continued support for Christ Central Churches, including financial support and the sharing of teaching skills and resources across this network
• A 'week of prayer' was held with 24/7 prayer slots, prayer meetings and a prayer room available for use
• A church weekend away was held in the Yorkshire Dales to enable the people of York City Church to meet with God, to be filled with fresh faith and to spend time together
• A 'Season of giving' was held during the month of May; the money was allocated to the following (some of which are included later in this report in further detail):
- church weekend away
- the Welcome Café
- mental health and well-being events
- Yahala Mataam
- church planting in the nations through Christ Central Churches
- maintenance projects in the Citadel.

2. To proclaim and promote the Christian faith and worship of God

• Continuation of the 'Read. Mark. Learn' course to help Christians and non-Christians understand the person of Jesus better through the Gospel of Mark. Courses were held in three locations across the city in addition to a group run in Farsi. An equipping day was held at the Citadel for those interested in leading a group
• 'Hope for the City' citywide prayer gatherings were hosted at the Citadel
• Participated in Christ Central Yorkshire Together day in Leeds with other churches
• Held a Leaders' Evening to encourage, support and pray for those who lead people in the church
• Held four 'Intro' evening as an opportunity for non-Christians to learn more about the church and the Christian faith
• Monthly worship and prayer evenings were held at the Citadel
• Community groups continued to meet in homes around York and gather monthly at the Citadel to pray
• Hosted a Christmas 'extravaganza' event as an opportunity to invite non-Christians to the Citadel

3. To relieve people in need, hardship or distress

• Continuation of a Foodbank distribution centre to relieve local people in crisis
• The Yahala Mataam pop-up restaurant run by Syrian refugees continued to increase the number of events it held each month. It also catered for private events, including one for the Lord Mayor at the Mansion House. At the end of 2023, Yahala Mataam became its own entity: Yahala Mataam CIC (Community Interest Company). It now operates as a social enterprise and no longer under York City Church's legal structure (albeit certain restricted funds were still held by York City Church at the end of 2023
• During Refugee Week York City Church hosted the regular Welcome Café and hosted two events with Yahala Mataam: a Syrian and an Afghan restaurant night
• ESOL (English for Speakers of Other Languages) continued to be taught at The Citadel by York Learning; four lessons a day were held during term time. The ESOL Tots provision also continued offering an informal friendship group
• Links with others who support refugees, asylum seeker and migrants through a city-wide coordination group led by York City Council went from strength to strength. In December 2022-July 2023 York City Church partnered with OVY (One Voice York) Churches to give a 'Pants Welcome' to asylum seekers living in the city. This scheme raised over £3,000 to buy underwear, socks and clothes
• In April, York City Church brought together the Ukrainian welcome café and the refugee drop-in to create one fortnightly event: The 'all nations Welcome Café'. Its mission was to enable friendships, support integration and facilitate a holistic partnership approach to supporting refugees from Afghanistan, Syria and Ukraine who are in York. The Welcome Café regularly hosted up to 60 refugees, providing lunch and offers of support from eight different agencies. Many found work, accommodation and friendship at the all nations Welcome Café. It was led by York City Church with volunteers from seven churches in York. External funding was received from The Belfrey, The Church Urban Fund and CYC Housing
• Creation of a new group known as "The Well", which was official launched in January 2024 to provide support and care for those struggling with, or wanting to improve their mental health and wellbeing in York. The aim of this group is to connect people in with a supportive community to find a place of hope and help, and to encounter the love and compassion of Jesus.
• Continued support for community benefit organisations, including Reflect (Pregnancy Counselling Service in York and North Yorkshire)
• Continued to be part of the Welcome Churches Network; this was a very helpful relationship especially in welcoming Iranian asylum seekers to York City Church
• A series of evening events focused on mental health and well-being were launched. These free events tackled issues such as relationships, depression and stress.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities

• Continuation of the youth group for 11-18 year olds
• Continuation of regular children's work activities available during the main Sunday meetings. The children's work groups provide age-appropriate support and teaching
• Continuation of SYA (students and young adults) sessions created to equip, disciple and connect students and young adults
• Student lunches continued to be provided by members of the church after a Sunday meeting in addition to 'bring and share' lunches at the Citadel
• Baby blessings and baptisms took place three times throughout the year.

Public benefit

The trustees are grateful for the support from all the volunteers and are delighted with the overall outcome of the above in
terms of meeting the charity's stated objectives. The church continued to serve the public and local communities as well as providing support to people from different countries and cultures who are in need. A large number of unpaid volunteers have given significant amounts of time, effort and money to ensure the smooth running of the events and activities mentioned, all of which have provided significant public benefit in accordance with the charities aims and objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Citadel

2023 was our eighth full year as owners of The Citadel, following its purchase in 2015. As stated above, the building continued to be used regularly by the church and organisations within the wider community, as well as through the hiring of the building.

In terms of the maintenance of the Citadel, the most significant investment made during 2023 was the refurbishment of the toilets. The project saw the former toilet block of six cubicles, which was not Disability Discrimination Act (DDA) compliant, renovated to provide nine individual toilet cubicles including a DDA compliant toilet. The specification and finish now meet the needs of an array of users and raise the bar in terms of the sort of events the Citadel can cater for. The use of cubicles also means that the block will remain fit for purpose and flexible to any future legislation on gendered or gender neutral toilets. This major project was a key part of the charity’s overall strategic plan and vision for the Citadel as a vibrant venue used by many in York.

Investment in the maintenance of the building included a full measured survey of the building which can be used for future plans; reconfiguration/widening of the Bramwell Room to allow for multi-functional use, e.g. for
ESOL lessons and children’s groups; and the creation of a cupboard and reconfiguration of a room into a PA store. Repairs to roof leaks and windows also took place in 2023.

Examples of how the Citadel was used in 2023 include:
· Sunday morning church services
· Regular prayer meetings
· A weekly food bank distribution centre
· Hosting ESOL lessons
· Hosting the all nations Welcome Café
· Hosting a series of new mental health and well-being evening events
· Hiring of the building to local /community groups.

York City Church

Trustees' Report

Financial review

Policy on reserves

During 2023, the stated intention of the trustees was to maintain unrestricted cash reserves which are the free reserves of the charity of at least the greater of £23,000 or one month's average gross running costs and two months mortgage payments (including a £5,000 reserve to help cover any future emergency building repairs). The reserves were maintained significantly above this level throughout the year in question. At the end of the year, there were unrestricted cash reserves of £80,518 (£653,128 of unrestricted reserves including the equity ownership in the Citadel).

As the plans for the ongoing use of the building mature, there will be additional building related projects which will require capital investment over and above the routine running costs, and it is the intention of the trustees that this surplus will contribute towards such projects.

Statement of trustees' responsibilities

The trustees (who are also the directors of York City Church for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

York City Church

Trustees' Report

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 27 September 2024 and signed on its behalf by:

.....
Mr D Stevens
Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of York City Church for the Year Ended 31 December 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of York City Church for the year ended 31 December 2023 as set out on pages 10 to 23 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/ .

This report is made solely to the board of directors of York City Church, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of York City Church and state those matters that we have agreed to state to the board of directors of York City Church, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than York City Church and its board of directors as a body for our work or for this report.

It is your duty to ensure that York City Church has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of York City Church. You consider that York City Church is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of York City Church. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Ian Walker & Co
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

27 September 2024

York City Church

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		250,580	21,153	271,733
Other income	3	49,590	39,254	88,844
Total income		300,170	60,407	360,577
Expenditure on:				
Charitable activities	4	(345,881)	(50,032)	(395,913)
Total expenditure		(345,881)	(50,032)	(395,913)
Net (expenditure)/income		(45,711)	10,375	(35,336)
Net movement in funds		(45,711)	10,375	(35,336)
Reconciliation of funds				
Total funds brought forward		698,839	6,827	705,666
Total funds carried forward	15	653,128	17,202	670,330

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		259,838	23,909	283,747
Other income	3	64,249	-	64,249
Total income		324,087	23,909	347,996
Expenditure on:				
Charitable activities	4	(230,723)	(21,142)	(251,865)
Total expenditure		(230,723)	(21,142)	(251,865)
Net income		93,364	2,767	96,131
Net movement in funds		93,364	2,767	96,131
Reconciliation of funds				
Total funds brought forward		605,475	4,060	609,535
Total funds carried forward	15	698,839	6,827	705,666

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,075,762	1,080,562
Current assets			
Debtors	11	2,470	9,457
Cash at bank and in hand	12	79,945	109,846
		82,415	119,303
Creditors: Amounts falling due within one year	13	(17,367)	(16,513)
Net current assets		65,048	102,790
Total assets less current liabilities		1,140,810	1,183,352
Creditors: Amounts falling due after more than one year	14	(470,480)	(477,686)
Net assets		670,330	705,666
Funds of the charity:			
Restricted income funds			
Restricted funds		17,202	6,827
Unrestricted income funds			
Unrestricted funds		653,128	698,839
Total funds	15	670,330	705,666

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2023

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 27 September 2024 and signed on their behalf by:

.....
Mr D Stevens
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Citadel
Gillygate
York
North Yorkshire
YO31 7EA

These financial statements were authorised for issue by the trustees on 27 September 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
York City Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the financial statements ahve been prepated on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid reclaimed is recognised against the donations to which it is related.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% reducing balance
Freehold property	1% straight line of the depreciable amount

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the periof of the relevant borrowing.

Concessionary loans with interest at below the prevailing market rate are initially recognised and measured at the amount received with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest payable.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exeption of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Other income

	Unrestricted funds General £	Total funds £
Rental income	49,590	49,590
Total for 2023	49,590	49,590
Total for 2022	64,249	64,249

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		156,932	15,832	172,764
Allocated support costs	5	187,149	34,200	221,349
Governance costs	5	1,800	-	1,800
Total for 2023		345,881	50,032	395,913
Total for 2022		230,723	21,142	251,865

In addition to the expenditure analysed above, there are also governance costs of £1,800 (2022 - £1,800) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,800	1,800
Total for 2023	1,800	1,800
Total for 2022	1,800	1,800

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	7,205	6,791

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Donations made by the trustees without any conditions attached totalled £35,584 for the year (2022 - £24,570).

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	160,402	121,708
Social security costs	4,965	3,909
Pension costs	7,397	6,738
	172,764	132,355

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Church leaders	2	2
Administration and pastoral support	2	2
	4	4

6 (2022 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £125,467 (2022 - £118,915).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	1,071,755	49,655	1,121,410
Additions	-	2,405	2,405
At 31 December 2023	1,071,755	52,060	1,123,815
Depreciation			
At 1 January 2023	13,801	27,047	40,848
Charge for the year	2,218	4,987	7,205
At 31 December 2023	16,019	32,034	48,053
Net book value			
At 31 December 2023	1,055,736	20,026	1,075,762
At 31 December 2022	1,057,954	22,608	1,080,562

11 Debtors

	2023 £	2022 £
Other debtors	2,470	9,457

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	79,945	109,846

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	12,646	14,023
Other creditors	2,725	525
Accruals	1,996	1,965
	17,367	16,513

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loans	12,646	14,023

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

14 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	470,480	477,686

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loans	470,480	477,686

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

Other loans consist of concessionary loans which have been recognised at the amount received and are not revalued to reflect the below market rate of interest charged. The loans are unsecured and interest free.

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	698,839	300,170	(345,881)	653,128
Restricted funds	6,827	60,407	(50,032)	17,202
Total funds	705,666	360,577	(395,913)	670,330

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	605,475	324,087	(230,723)	698,839
Restricted funds	4,060	23,909	(21,142)	6,827
Total funds	609,535	347,996	(251,865)	705,666

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,075,762	-	1,075,762
Current assets	65,213	17,202	82,415
Current liabilities	(17,367)	-	(17,367)
Creditors over 1 year	(470,480)	-	(470,480)
Total net assets	653,128	17,202	670,330

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	1,080,562	-	1,080,562
Current assets	112,476	6,827	119,303
Current liabilities	(16,513)	-	(16,513)
Creditors over 1 year	(477,686)	-	(477,686)
Total net assets	698,839	6,827	705,666

YORK CITY CHURCH

England & Wales - Charity number 1087659

Accounts

Company registration number: 04102023

Charity registration number: 1087659

York City Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Ian Walker & Co
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

York City Church

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York City Church

Reference and Administrative Details

Senior Management / Leadership Team	Mr A E Rose, Church Elder Mr P Roderick, Church Elder Mr P Rayner, Church Elder Mr M Alty, Church Elder Mr R Ainsworth, Church Deacon Mrs N Bixby, Church Deacon Miss H Witcomb, Church Deacon Mrs E Nelson, Church Deacon
Charity Registration Number	1087659
Company Registration Number	04102023 The charity is incorporated in England and Wales.
Registered Office	The Citadel Gillygate York North Yorkshire YO31 7EA
Independent Examiner	Ian Walker & Co Box Tree House Northminster Business Park Upper Poppleton York YO26 6QR
Accountants	Ian Walker & Co Box Tree House Northminster Business Park Upper Poppleton York YO26 6QR

York City Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr D Stevens
	Mr J Bailey
	Mr S Knight
	Mr J Healey
	Mrs L Kemp (appointed 13 February 2022)
Senior Management / Leadership Team:	Mr A E Rose, Church Elder
	Mr P Roderick, Church Elder
	Mr P Rayner, Church Elder
	Mr M Alty, Church Elder
	Mr R Ainsworth, Church Deacon
	Mrs N Bixby, Church Deacon
	Miss H Witcomb, Church Deacon
	Mrs E Nelson, Church Deacon (appointed 13 November 2022)

Structure, governance and management

Nature of governing document

York City Church is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 November 2000 as amended by special resolution dated 11 January 2009. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

The Trustees meet regularly throughout the year and all the major decisions of the charity are made with them in consultation with the church Elders. The Trustees are also provided with a detailed monthly financial summary to facilitate the financial management of the charity. The day to day running of the charity is delegated to the church elders, one of whom currently works full time for the charity and one of whom currently works one day a week for the charity.

Recruitment and appointment of trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three. Potential new trustees are recommended by the Elders of the church and are appointed if considered suitable following interview by the existing trustees.

Induction and training of trustees

The induction process for trustees involves supplying them with copies of the Memorandum & Articles of Association, recent Accounts, Policies and Procedures documents and Minutes of trustees' Meetings. New trustees are also provided with the latest guidance for trustees as published by the charities commission to ensure a thorough understanding of their responsibilities. Where required, a training session is also set up with an experienced trustee from another charity with similar aims and objectives.

Major risks and management of those risks

Trustee Responsibility
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objects and aims

The charity' principal objects, as set out in its governing document, are:

1. To advance the Christian faith.

2. To proclaim and promote the Christian faith and worship of God.

3. To relieve people in need, hardship or distress.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities.

When planning activities for the year, the trustees and senior leaders of the church have considered the Charities Commission's guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of the local community, through worship, prayer and furthering their understanding of the Bible. We put on outreach activities and encourage people to serve the local community, particularly those in need, hardship or distress. We also support other charities or activities outside of the local area whose aims are aligned with our own, in particular the advancement of the Christian faith and the relief of need, hardship or distress.

York City Church

Trustees' Report

Achievements and performance

Throughout 2022, the charity continued to operate and run a local church with weekly meetings on Sunday mornings and regular prayer meetings on a Sunday evening. It also hosted a 'Season of prayer' and a 'Season of mission'.

A particular highlight during 2022 has been the continued growth in the use of the Citadel (our church building, located on Gillygate) to support both the Church and wider communities. During the period, the Citadel continued to host a Foodbank, the Yahala Mataam pop-up restaurant run by Syrian refugees, ESOL (English for Speakers of Other Languages) groups, ESOL Cooks and a Ukrainian welcome cafe. The success of these events, and of the Citadel's continued use in supporting the wider community during the period are perhaps best summarised by the following quotes:

"The Citadel is becoming a hub for international communities, refugees, asylum seekers and people who are the bridge between the local community. It is a safe place where people can establish their identity in York, engage with services, learn and re-orientate themselves and enjoy food and fellowship. With no cultural centre or equivalent location in York, the Citadel has risen to be a much needed welcome and support for people from different countries and cultures and enabled them to find real sanctuary, safety and a new home."

Rachel Maskell, Labour MP, who attended an event at the Citadel during Refugee Week

"I was hugely impressed with York City Church and Yahala Mataam on my recent visit there. I enjoyed the opportunity to hear about, and see in action, some of the excellent work they are doing to integrate and provide opportunities for refugees in York."

Lord Richard Harrington, the (then) Minister for Refugees, who visited York to see how refugees were being welcomed to the city. Yahala Mataam provided the lunch; ESOL Cooks provided the dessert.

"York City of Sanctuary has been privileged to work alongside York City Church welcoming the Ukraine refugees fleeing war. The collective effort between our organisations has created a unique environment whereby the Ukraine community has been able to come together and be supported. Thanks to the City Church, we have a central venue to hold the fortnightly Welcome Cafe. It has fostered a strong sense of community and a sharing together of a variety of skills and close connections. As we have dealt with this fast moving emergency providing for refugees, we have been fortunate to have the City Church stand with us and dedicate their time and commitment to the social good of the city."

Rebecca Russell from York City of Sanctuary

York City Church

Trustees' Report

Objectives, strategies and activities

1. To advance the Christian faith

- Continued support for Christ Central Churches, including financial support and the sharing of teaching skills and resources across this network
- Alan Rose, Senior Leader at York City Church, visited God First church in Gothenburg to provide support and teaching
- A 'Season of prayer' was held for 100 days and included a half night of prayer and a 24/7 week of prayer
- A 'Season of giving' was held for a month (the final in a series of three annual 'Seasons of giving' which raised a total of £107,000) with the money allocated to: God First church, Gothenburg; Christ Central initiatives including Ukraine and Ghana; Citadel improvements; future youth worker salary; 'Season of mission' and other enablers.

2. To proclaim and promote the Christian faith and worship of God

- Continuation of the 'Read. Mark. Learn' course to help Christians and non-Christians understand the person of Jesus better through the Gospel of Mark. A taster session was held; a weekend away took place at Wyedale Hall; and a new course started in October
- Citywide prayer gatherings were hosted at the Citadel
- A 'Season of Mission' was held to equip and gather Christians in order to reach non-Christians. The season featured a feast; a walk; a family fun afternoon; pastoral outreach in the form of mental health and well-being evenings; and street prayer
- Participated in Christ Central Yorkshire Together day in Leeds with other churches
- Held an 'Intro' evening as an opportunity for non-Christians to learn more about the church and the Christian faith
- Hosted a Christmas 'extravaganza' event as an opportunity to invite non-Christians to the Citadel.

3. To relieve people in need, hardship or distress

- Continuation of a Food bank distribution centre to relieve local people in crisis
- The Yahala Mataam pop-up restaurant run by Syrian refugees had its most significant year to date. Monthly pop-up restaurants were held, increasing to twice monthly as the year progressed. The Syrian team also catered for numerous private events
- During Refugee Week Yahala Mataam launched a pop-up restaurant with Afghan refugees, who cooked and served the food, raising nearly £900 for refugees who are still in Afghanistan.
- ESOL (English for Speakers of Other Languages) Cooks, a project funded by Joseph Rowntree Foundation in partnership with York Learning and church volunteers, took place in the Citadel during the first half of 2022. The project enabled the Yahala Mataam team to run a weekly English class for refugees and asylum seekers; each week a different refugee mother would teach the other refugee mothers how to make a dessert from their country. They were helped to do this in English
- The Citadel continued to be one of the main teaching hubs for ESOL provision in the city. York Learning held three different classes, four days a week, along with ESOL Tots to facilitate care for participants' children during lessons. A fifth day was added for the Ukrainian people who had arrived
- Continued growth and strengthening of links with others who support refugees, asylum seekers and migrants through a city-wide coordination group led by City of York Council
- Formed part of the city's response to the deepening war in Ukraine and started the 'Ukrainian Welcome Café': a fortnightly café run in partnership with eight different organisations helping Ukrainian guests settle in the city. Up to 180 guests were welcomed at each event for lunch, friendship, prayer and practical support
- Continued support for community benefit organisations, including Reflect (Pregnancy Counselling Service in York and North Yorkshire)
- Continued to be part of the Welcome Churches Network which welcomes refugees and asylum seekers
- Continued to host a fortnightly refugee drop-in providing support through friendship and language learning run in partnership with the Refugee Council and City of York Council
- Participated in three online prayer meetings for the people of Ukraine.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities

- Continuation of the youth group for 11-18 year olds
- Continuation of regular children's work activities available during the main Sunday meetings. The children's work groups provide age-appropriate support and teaching and in 2022, a change was implemented to the group structures to manage numbers and to ensure the younger children received more targeted Christian input
- Continuation of SYA (students and young adults) sessions created to equip, disciple and connect students and young adults
- Student lunches continued to be provided by members of the church after a Sunday meeting in addition to 'bring and share' lunches at the Citadel
- A former volunteer became a paid member of staff working one day a week as coordinator of the children's groups
- Baby blessings and baptisms took place three times throughout the year
- Night of Prayer was held for international students.

Public benefit

The trustees are grateful for the support from all the volunteers and are delighted with the overall outcome of the above activities in terms of meeting the charity's stated objectives. Although the Covid-19 pandemic reduced the number of public events held at The Citadel, the church continued to serve the public/local communities in different ways, both online and in person, as the circumstances allowed. A large number of unpaid volunteers have given significant amounts of time, effort and resources to ensure the smooth running of these events, all of which have provided significant public benefit in accordance with the charities aims and objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Citadel

2022 was our seventh full year as owners of The Citadel, following its purchase in 2015. The building continued to be used regularly by the church and organisations within the wider community, as well as through the hiring of the building. There was an increase from 2021 in one-off hires by outside organisations, although Covid restrictions were only eased in July 2021. Investment in the maintenance of the building during 2022 included a building consultation; window repairs; plaster panel inspection; roof repairs; and redecoration of the Strickland room which is used for children's work activities and hired by City of York Council for ESOL classes. An investment in new televisions and trolleys was also made, along with a table, a sofa and cushions to equip the Strickland room for when it is used by the youth. Examples of how the Citadel was used in 2022 include:

- Sunday morning church services
- Regular prayer meetings
- A weekly food bank distribution centre
- Hosting ESOL lessons along with ESOL Tots
- Hosting ESOL Cooks
- Hosting the Ukrainian Welcome Cafe
- Hiring of the building to local / community groups
- Hosting a refugee drop-in service.

Financial review

Policy on reserves

During 2022, the stated intention of the trustees was to maintain unrestricted cash reserves which are the free reserves of the charity of at least the greater of £23,000 or one month's average gross running costs and two months mortgage payments (including a £5,000 reserve to help cover any future emergency building repairs). The reserves were maintained significantly above this level throughout the year in question. At the end of the year, there were unrestricted cash reserves of £132,608 (£698,852 of unrestricted reserves including the equity ownership in the Citadel).

As the plans for the ongoing use of the building mature, there will be additional building related projects which will require capital investment over and above the routine running costs, and it is the intention of the trustees that this surplus will contribute towards such projects.

York City Church

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of York City Church for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 22 September 2023 and signed on its behalf by:

.....

Mr D Stevens
Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of York City Church for the Year Ended 31 December 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of York City Church for the year ended 31 December 2022 as set out on pages 10 to 24 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the board of directors of York City Church, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of York City Church and state those matters that we have agreed to state to the board of directors of York City Church, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than York City Church and its board of directors as a body for our work or for this report.

It is your duty to ensure that York City Church has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of York City Church. You consider that York City Church is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of York City Church. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Ian Walker & Co
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

22 September 2023

York City Church

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		259,838	23,909	283,747
Other income	3	64,249	-	64,249
Total income		324,087	23,909	347,996
Expenditure on:				
Charitable activities	4	(230,723)	(21,142)	(251,865)
Total expenditure		(230,723)	(21,142)	(251,865)
Net income		93,364	2,767	96,131
Net movement in funds		93,364	2,767	96,131
Reconciliation of funds				
Total funds brought forward		605,475	4,060	609,535
Total funds carried forward	15	698,839	6,827	705,666

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		176,010	22,140	198,150
Other income	3	17,804	-	17,804
Total income		193,814	22,140	215,954
Expenditure on:				
Charitable activities	4	(161,866)	(1,926)	(163,792)
Total expenditure		(161,866)	(1,926)	(163,792)
Net income		31,948	20,214	52,162
Transfers between funds		65,651	(65,651)	-
Net movement in funds		97,599	(45,437)	52,162
Reconciliation of funds				
Total funds brought forward		507,876	49,497	557,373
Total funds carried forward	15	605,475	4,060	609,535

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 14 to 24 form an integral part of these financial statements.

York City Church

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

The funds breakdown for 2021 is shown in note 15.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,080,562	1,080,090
Current assets			
Debtors	11	9,457	4,300
Cash at bank and in hand	12	109,846	40,712
		119,303	45,012
Creditors: Amounts falling due within one year	13	(16,513)	(21,271)
Net current assets		102,790	23,741
Total assets less current liabilities		1,183,352	1,103,831
Creditors: Amounts falling due after more than one year	14	(477,686)	(494,296)
Net assets		705,666	609,535
Funds of the charity:			
Restricted income funds			
Restricted funds		6,827	4,060
Unrestricted income funds			
Unrestricted funds		698,839	605,475
Total funds	15	705,666	609,535

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2022

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 22 September 2023 and signed on their behalf by:



Mr D Stevens
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Citadel
Gillygate
York
North Yorkshire
YO31 7EA

These financial statements were authorised for issue by the trustees on 22 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
York City Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the financial statements ahve been prepated on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid reclaimed is recognised against the donations to which it is related.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% reducing balance
Freehold property	1% straight line of the depreciable amount

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the periof of the relevant borrowing.

Concessionary loans with interest at below the prevailing market rate are initially recognised and measured at the amount received with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest payable.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exeption of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Other income

	Unrestricted funds General £	Total funds £
Rental income	64,249	64,249
Total for 2022	64,249	64,249
Total for 2021	17,804	17,804

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		132,355	-	132,355
Allocated support costs	5	96,568	21,142	117,710
Governance costs	5	1,800	-	1,800
Total for 2022		230,723	21,142	251,865
Total for 2021		161,866	1,926	163,792

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £1,800 (2021 - £1,800) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,800	1,800
Total for 2022	1,800	1,800
Total for 2021	1,800	1,800

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	6,791	6,944

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Donations made by the trustees without any conditions attached totalled £24,570 for the year (2021 - £16,460).

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	121,708	96,845
Social security costs	3,909	1,665
Pension costs	6,738	5,656
	132,355	104,166

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

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

	2022 No	2021 No
Church leaders	2	2
Administration and pastoral support	2	2
	4	4

6 (2021 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £118,915 (2021 - £89,940).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	1,006,104	42,392	1,048,496
Additions	65,651	7,263	72,914
At 31 December 2022	1,071,755	49,655	1,121,410
Depreciation			
At 1 January 2022	11,584	22,473	34,057
Charge for the year	2,217	4,574	6,791
At 31 December 2022	13,801	27,047	40,848
Net book value			
At 31 December 2022	1,057,954	22,608	1,080,562
At 31 December 2021	994,520	19,919	1,014,439

11 Debtors

	2022 £	2021 £
Other debtors	9,457	4,300

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	30
Cash at bank	109,846	40,682
	109,846	40,712

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	14,023	18,335
Trade creditors	-	880
Other creditors	525	93
Accruals	1,965	1,963
	16,513	21,271

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loans	14,023	18,335

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

14 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	477,686	494,296

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loans	477,686	494,296

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

Other loans consist of concessionary loans which have been recognised at the amount received and are not revalued to reflect the below market rate of interest charged. The loans are unsecured and interest free.

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	605,475	324,087	(230,723)	698,839
Restricted funds	4,060	23,909	(21,142)	6,827
Total funds	609,535	347,996	(251,865)	705,666

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	507,876	193,814	(161,866)	65,651	605,475
Restricted funds	49,497	22,140	(1,926)	(65,651)	4,060
Total funds	557,373	215,954	(163,792)	-	609,535

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	1,080,562	-	1,080,562
Current assets	112,476	6,827	119,303
Current liabilities	(16,513)	-	(16,513)
Creditors over 1 year	(477,686)	-	(477,686)
Total net assets	698,839	6,827	705,666

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

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	1,080,090	-	1,080,090
Current assets	40,952	4,060	45,012
Current liabilities	(21,271)	-	(21,271)
Creditors over 1 year	(494,296)	-	(494,296)
Total net assets	605,475	4,060	609,535

YORK CITY CHURCH

England & Wales - Charity number 1087659

Accounts

Company registration number: 04102023

Charity registration number: 1087659

York City Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Ian Walker & Co
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

York City Church

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York City Church

Reference and Administrative Details

Trustees	Mr D Stevens Mr J Bailey Mr S Knight Mr J Healey Mrs L Kemp
Senior Management / Leadership Team	Mr A E Rose, Church Elder Mr P Roderick, Church Elder Mr P Rayner, Church Elder Mr M Alty, Church Elder Mr R Ainsworth, Church Deacon Mrs N Bixby, Church Deacon Miss H Witcomb, Church Deacon
Charity Registration Number	1087659
Company Registration Number	04102023
	The charity is incorporated in England and Wales.
Accountants	Ian Walker & Co Box Tree House Northminster Business Park Upper Poppleton York YO26 6QR

York City Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Trustees

Mr D Stevens

Mr J Bailey

Mr S Knight

Mr J Healey

Mrs L Kemp (appointed 13 February 2022)

Structure, governance and management

Nature of governing document

York City Church is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 November 2000 as amended by special resolution dated 11 January 2009. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

The Trustees meet regularly throughout the year and all the major decisions of the charity are made with them in consultation with the church Elders. The Trustees are also provided with a detailed monthly financial summary to facilitate the financial management of the charity. The day to day running of the charity is delegated to the church elders, one of whom currently works full time for the charity and one of whom currently works one day a week for the charity.

Recruitment and appointment of trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three. Potential new trustees are recommended by the Elders of the church and are appointed if considered suitable following interview by the existing trustees.

Induction and training of trustees

The induction process for trustees involves supplying them with copies of the Memorandum & Articles of Association, recent Accounts, Policies and Procedures documents and Minutes of trustees' Meetings. New trustees are also provided with the latest guidance for trustees as published by the charities commission to ensure a thorough understanding of their responsibilities. Where required, a training session is also set up with an experienced trustee from another charity with similar aims and objectives.

York City Church

Trustees' Report

Major risks and management of those risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objects and aims

The charity' principal objects, as set out in its governing document, are:

1. To advance the Christian faith.

2. To proclaim and promote the Christian faith and worship of God.

3. To relieve people in need, hardship or distress.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities.

When planning activities for the year, the trustees and senior leaders of the church have considered the Charities Commission's guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of the local community, through worship, prayer and furthering their understanding of the Bible. We put on outreach activities and encourage people to serve the local community, particularly those in need, hardship or distress. We also support other charities or activities outside of the local area whose aims are aligned with our own, in particular the advancement of the Christian faith and the relief of need, hardship or distress.

Achievements and performance

The activities of the charity were significantly curtailed for a large part of the year by the Covid-19 pandemic, with government restrictions and concern for public health limiting the number of in person gatherings and events held. Nevertheless, the charity continued to operate effectively, holding weekly livestreamed meetings on Sunday mornings and prayer meetings, both online and in person, as circumstances allowed. The main areas of progress and achievement in terms of the charity's objectives that continued throughout the year were as follows:

1. To advance the Christian faith

- Continued support for Christ Central Churches, including financial support and the sharing of teaching skills and resources across this network.

2. To proclaim and promote the Christian faith and worship of God

- Weekly livestreamed meetings online, to enable the continued proclamation of the Christian message and worship of God, returning to in person weekly meetings in May
- Continuation of the 'Read. Mark. Learn' course to help Christians and non-Christians understand the person of Jesus better through the Gospel of Mark (online during the pandemic)
- Providing a significant number of older persons' homes and sheltered housing schemes across the City of York with a pre-recorded Easter worship service on DVD along with hampers and cards, to enable them to participate in the celebration of this important Christian festival when churches were closed due to the pandemic.

3. To relieve people in need, hardship or distress

- Continuation of a Food bank distribution centre to relieve local people in crisis (including throughout the pandemic)
- Continued development of the Yahala Mataam pop-up restaurant run by Syrian refugees: online cookery courses were held during the pandemic; a cooking demonstration was held during the York Food & Drink Festival; small lunch events were catered for; and an in person Syrian feast night was hosted once restrictions eased
- Hosted ESOL (English for Speakers of Other Languages) lessons four days a week from September onwards, along with ESOL Tots to facilitate care for participants' children during lessons
- Grown links with others who support refugees, asylum seekers and migrants by joining a city-wide coordination group led by York City Council to help shape the city's response to refugee situations. The Citadel is regarded as a place of sanctuary by those who have fled their home countries and by those who support them
- Continued support for community benefit organisations, including Reflect (Pregnancy Counselling Service in York and North Yorkshire), which continued to provide support to vulnerable people during the lockdowns.
- Delivery of 26 'Winter warming hampers', containing practical items to help ease the cold in addition to fuel vouchers, to those across the City of York impacted by the fuel crisis including people who had accessed Food Bank and ESOL
- Joined Welcome Churches Network in order to welcome refugees and asylum seekers, with an emphasis on welcoming families from Afghanistan
- Resumed the hosting of a fortnightly refugee drop-in from September onwards (it was paused during the pandemic) providing support through friendship and language learning; it served refugees from Syria and then Afghanistan; it is run in partnership with the Refugee Council and York City Council.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities

- Continuation of the youth group for 11-18 year olds (including through online platforms during the pandemic and in person as the circumstances allowed).
- Continuation of regular children's work activities for a variety of ages during the main Sunday meetings to provide age-appropriate support and teaching (including through online platforms during the pandemic)
- Continuation of SYA (students and young adults) sessions created to equip, disciple and connect students and young adults (including through online platforms during the pandemic and in person as the circumstances allowed)
- A volunteer joined the staff team to work one day a week as a coordinator of the children's groups
- Baby blessings took place in November.

Public benefit

The trustees are grateful for the support from all the volunteers and are delighted with the overall outcome of the above activities in terms of meeting the charity's stated objectives. Although the Covid-19 pandemic reduced the number of public events held at The Citadel, the church continued to serve the public/local communities in different ways, both online and in person, as the circumstances allowed. A large number of unpaid volunteers have given significant amounts of time, effort and resources to ensure the smooth running of these events, all of which have provided significant public benefit in accordance with the charities aims and objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

York City Church

Trustees' Report

The Citadel

2021 was our sixth full year as owners of The Citadel, following its purchase in 2015. The regular use of the building by the church and organisations within the wider community was still impacted by the Covid-19 pandemic during the first half of the year. However as restrictions eased the building experienced an upturn in hires, returning to pre-Covid levels. The building also benefitted from the installation of a brand new kitchen. The Citadel was used in a range of ways in 2021 including

- Delivering live streamed Sunday morning services and in person meetings from May
- Holding in person prayer meetings
- Running the weekly Food bank Distribution Centre
- Hosting ESOL lessons along with ESOL Tots
- Hiring of the building to local / community groups
- Hosting a refugee drop-in service

Financial review

Policy on reserves

During 2021, the stated intention of the trustees was to maintain unrestricted cash reserves which are the free reserves of the charity of at least the greater of £23,000 or one month's average gross running costs and two months mortgage payments (including a £5,000 reserve to help cover any future emergency building repairs). The reserves were maintained significantly above this level throughout the year in question, allowing for the full repayment of all outstanding member loans (totalling £36,000) that were used to help fund the purchase of the Citadel. At the end of the year, there were unrestricted cash reserves of £36,652 (£605,475 of unrestricted reserves including the equity ownership in the Citadel).

As the plans for the ongoing use of the building mature, there will be additional building related projects which will require capital investment over and above the routine running costs, and it is the intention of the trustees that this surplus will contribute towards such projects.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr D Stevens
	Mr J Bailey
	Mr S Knight
	Mr J Healey
	Mrs L Kemp (appointed 13 February 2022)

York City Church

Trustees' Report

Senior Management / Leadership Team:	Mr A E Rose
	Mr P Roderick
	Mr P Rayner
	Mr M Alty
	Mr R Ainsworth
	Mrs N Bixby
	Miss H Witcomb

Statement of Trustees' Responsibilities

The trustees (who are also the directors of York City Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

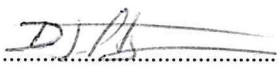
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 September 2022 and signed on its behalf by:



Mr D Stevens
Trustee

York City Church

Independent Examiner's Report to the trustees of York City Church

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 21 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Ian Walker FCA FCCA

Ian Walker & Co Chartered Accountants
Box Tree House
Northminster Business Park
Upper Poppleton
York
YO26 6QR

26 September 2022

York City Church

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies		176,010	22,140	198,150	199,863
Other income	4	17,804	-	17,804	6,310
Total Income		193,814	22,140	215,954	206,173
Expenditure on:					
Charitable activities	5	(161,866)	(1,926)	(163,792)	(160,492)
Total Expenditure		(161,866)	(1,926)	(163,792)	(160,492)
Net income		31,948	20,214	52,162	45,681
Transfers between funds		65,651	(65,651)	-	-
Net movement in funds		97,599	(45,437)	52,162	45,681
Reconciliation of funds					
Total funds brought forward		507,876	49,497	557,373	511,692
Total funds carried forward	16	605,475	4,060	609,535	557,373

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,080,090	1,018,641
Current assets			
Debtors	12	4,300	21,817
Cash at bank and in hand	13	40,712	74,983
		45,012	96,800
Creditors: Amounts falling due within one year	14	(21,271)	(38,386)
Net current assets		23,741	58,414
Total assets less current liabilities		1,103,831	1,077,055
Creditors: Amounts falling due after more than one year	15	(494,296)	(519,682)
Net assets		609,535	557,373
Funds of the charity:			
Restricted income funds			
Restricted funds		4,060	49,497
Unrestricted income funds			
Unrestricted funds		605,475	507,876
Total funds	16	609,535	557,373

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

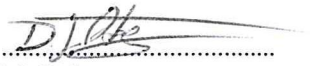
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2021

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 25 September 2022 and signed on their behalf by:



Mr D Stevens
Trustee

The notes on pages 11 to 21 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Citadel
Gillygate
York
North Yorkshire
YO31 7EA

These financial statements were authorised for issue by the trustees on 25 September 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
York City Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the financial statements ahve been prepated on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid reclaimed is recognised against the donations to which it is related.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% reducing balance
Freehold property	1% straight line of the depreciable amount

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the periof of the relevant borrowing.

Concessionary loans with interest at below the prevailing market rate are initially recognised and measured at the amount received with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest payable.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exeption of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Investment income

	Total funds £
Total for 2021	-

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	17,804	17,804
Total for 2021	17,804	17,804
Total for 2020	6,310	6,310

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		104,166	-	104,166
Allocated support costs	6	55,900	1,926	57,826
Governance costs	6	1,800	-	1,800
Total for 2021		161,866	1,926	163,792
Total for 2020		151,612	8,880	160,492

In addition to the expenditure analysed above, there are also governance costs of £1,800 (2020 - £1,800) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,800	1,800
Total for 2021	1,800	1,800
Total for 2020	1,800	1,800

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	6,944	4,084

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Lorena Healey, wife of Jon Healey, was paid £18.00 during the 2021 financial period.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £16,460 for the year (2020 - £17,520).

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	96,845	94,570
Social security costs	1,665	1,343
Pension costs	5,656	4,971
	104,166	100,884

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Church leaders	2	2
Administration and pastoral support	2	2
	4	4

7 (2020 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £89,940 (2020 - £80,395).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	1,006,104	39,649	1,045,753
Additions	65,651	2,743	68,394
At 31 December 2021	1,071,755	42,392	1,114,147
Depreciation			
At 1 January 2021	9,366	17,746	27,112
Charge for the year	2,218	4,727	6,945
At 31 December 2021	11,584	22,473	34,057
Net book value			
At 31 December 2021	1,060,171	19,919	1,080,090
At 31 December 2020	996,738	21,903	1,018,641

12 Debtors

	2021 £	2020 £
Other debtors	4,300	21,817

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	30	77
Cash at bank	40,682	74,906
	40,712	74,983

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	18,335	18,447
Trade creditors	880	-
Other loans	-	18,000
Other creditors	93	135
Accruals	1,963	1,804
	21,271	38,386

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2021	2020
	£	£
Bank loans	18,335	18,447

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

15 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	494,296	501,682
Other loans	-	18,000
	494,296	519,682

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2021	2020
	£	£
Bank loans	494,296	501,682

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

Other loans consist of concessionary loans which have been recognised at the amount received and are not revalued to reflect the below market rate of interest charged. The loans are unsecured and interest free.

16 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted					
General	507,876	193,814	(161,866)	65,651	605,475
Restricted	49,497	22,140	(1,926)	(65,651)	4,060
Total funds	557,373	215,954	(163,792)	-	609,535

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	503,924	155,564	(151,612)	507,876
Restricted	7,768	50,609	(8,880)	49,497
Total funds	511,692	206,173	(160,492)	557,373

The specific purposes for which the funds are to be applied are as follows:

The general fund is the free reserves of the charity allowing for all restricted and designated funds.

The restricted fund reflects donations received for a specific charitable purpose as described by the donor. The restricted funds at 31st December 2021 related to the balance of grants and donations for the training of Alan Rose (Key Employee) and the Refugee Restaurant project.

17 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Tangible fixed assets	1,080,090	-	1,080,090
Current assets	40,952	4,060	45,012
Current liabilities	(21,271)	-	(21,271)
Creditors over 1 year	(494,296)	-	(494,296)
Total net assets	605,475	4,060	609,535

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	1,018,641	-	1,018,641
Current assets	47,303	49,497	96,800
Current liabilities	(38,386)	-	(38,386)
Creditors over 1 year	(519,682)	-	(519,682)
Total net assets	507,876	49,497	557,373

18 Related party transactions

During the year the charity made the following related party transactions:

Mr S Knight
(Trustee and Director)
In the 2015 financial year, Mr S Knight made a loan to the Charity to enable the purchase of The Citadel. The loan is interest free and has been given for a period of 25 years. There are no formal repayment terms within the loan period and it will be repaid earlier if possible subject to available cashflow of the charity to do so. At the balance sheet date the amount due to/from to Mr S Knight was £Nil (2020 - £36,000).

YORK CITY CHURCH

England & Wales - Charity number 1087659

Accounts

Company registration number: 04102023

Charity registration number: 1087659

York City Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Ian Walker & Co
Heworth House
Melrosegate
Heworth
York
YO31 0RP

York City Church

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York City Church

Reference and Administrative Details

Trustees	Mr D Stevens
	Mr J Bailey
	Mr S Knight
	Mr J Healey
Senior Management Team	Mr A E Rose, Church Elder
	Mr P Roderick, Church Elder
	Mr P Rayner, Church Elder
	Mr M Alty, Church Elder
	Mr R Ainsworth, Church Deacon
	Mrs N Bixby, Church Deacon
	Miss H Witcomb, Church Deacon
Principal Office	The Citadel Gillygate York North Yorkshire YO31 7EA
	The charity is incorporated in England and Wales.
Company Registration Number	04102023
Charity Registration Number	1087659
Accountants	Ian Walker & Co Heworth House Melrosegate Heworth York YO31 0RP

York City Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Trustees

Mr D Stevens

Mr J Bailey

Mr S Knight

Mr J Healey

Structure, governance and management

Nature of governing document

York City Church is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 November 2000 as amended by special resolution dated 11 January 2009. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

The Trustees meet regularly throughout the year and all the major decisions of the charity are made with them in consultation with the church Elders. The Trustees are also provided with a detailed monthly financial summary to facilitate the financial management of the charity. The day to day running of the charity is delegated to the church elders, one of whom currently works full time for the charity and one of whom currently works one day a week for the charity.

Recruitment and appointment of trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three. Potential new trustees are recommended by the Elders of the church and are appointed if considered suitable following interview by the existing trustees.

Induction and training of trustees

The induction process for trustees involves supplying them with copies of the Memorandum & Articles of Association, recent Accounts, Policies and Procedures documents and Minutes of trustees' Meetings. New trustees are also provided with the latest guidance for trustees as published by the charities commission to ensure a thorough understanding of their responsibilities. Where required, a training session is also set up with an experienced trustee from another charity with similar aims and objectives.

York City Church

Trustees' Report

Major risks and management of those risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objects and aims

The charity' principal objects, as set out in its governing document, are:

1. To advance the Christian faith.

2. To proclaim and promote the Christian faith and worship of God.

3. To relieve people in need, hardship or distress.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities.

When planning activities for the year, the trustees and senior leaders of the church have considered the Charities Commission's guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of the local community, through worship, prayer and furthering their understanding of the Bible. We put on outreach activities and encourage people to serve the local community, particularly those in need, hardship or distress. We also support other charities or activities outside of the local area whose aims are aligned with our own, in particular the advancement of the Christian faith and the relief of need, hardship or distress.

Achievements and performance

The activities of the charity were significantly curtailed for a large part of the year by the Covid-19 pandemic, with government restrictions and concern for public health limiting the number of in person gatherings and events held. Nevertheless, the charity continued to operate effectively, holding weekly livestreamed meetings on Sunday mornings and prayer meetings, both online and in person, as circumstances allowed. The main areas of progress and achievement in terms of the charity's objectives that continued throughout the year were as follows:

1. To advance the Christian faith

- Continued support for Christ Central Churches, including financial support and the sharing of teaching skills and resources across this network.

2. To proclaim and promote the Christian faith and worship of God

- Weekly livestreamed meetings online during the national lockdowns, to enable the continued proclamation of the Christian message and worship of God.
- Continuation of the 'Read. Mark. Learn' course to help Christians and non-Christians understand the person of Jesus better through the Gospel of Mark (online during the pandemic).
- Providing a significant number of older persons homes and sheltered housing schemes across the City of York with pre-recorded worship services on DVD at Easter and Christmas, to enable them to participate in the celebration of these important Christian festivals during lockdown.

3. To relieve people in need, hardship or distress

- The continuation of a Food bank distribution centre to relieve local people in crisis (including throughout the pandemic)
- Development of the pop-up restaurant run by refugees: prior to the national lockdown two restaurant nights were held, plus a private function.
- Supported a number of refugee families through the provision of ESOL (English for Speakers of Other Languages) learning packs, to ensure the continuation of learning and support for home schooling of children during the lockdowns.
- Continued support for community benefit organisations, including Reflect (Pregnancy Counselling Service in York and North Yorkshire), which continued to provide support to vulnerable people during the lockdowns.
- Delivery of Christmas hampers to a large number of older persons homes and sheltered housing facilities across the City of York in order to provide care and support to vulnerable people during the lockdown.

4. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental, social and spiritual capacities

- Continuation of the youth group for 11-18 year olds (including through online platforms during the pandemic and in person as the circumstances allowed).
- Continuation of regular children's work activities for a variety of ages during the main Sunday meetings to provide age-appropriate support and teaching (including through online platforms during the pandemic)

Public benefit

The trustees are grateful for the support from all the volunteers and are delighted with the overall outcome of the above activities in terms of meeting the charity's stated objectives. Although the Covid-19 pandemic reduced the number of public events held at The Citadel, the church continued to serve the public/local communities in different ways, both online and in person, as the circumstances allowed. A large number of unpaid volunteers have given significant amounts of time, effort and resources to ensure the smooth running of these events, all of which have provided significant public benefit in accordance with the charities aims and objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Citadel

2020 was our fifth full year as owners of The Citadel, following its purchase in 2015. The regular use of the building by the church and organisations within the wider community was significantly impacted by the Covid-19 pandemic. During this period use of the building was restricted both by law and further through the choice of the church leadership, in order to protect the health of the public and employees. Nevertheless, the building continued to be used in limited ways as circumstances allowed, including:

- Delivering live streamed Sunday morning services
- To hold in person prayer meetings
- To run the weekly Foodbank Distribution Centre

York City Church

Trustees' Report

Financial review

The continuing generous support from the church members throughout the year along with careful financial management meant that the charity maintained a healthy financial status throughout.

Income decreased slightly on 2019 mainly due the charity not holding a season of giving in 2020 and due to the loss of building income for the majority of the year resulting from the Covid-19 pandemic.

Policy on reserves

During 2020, the stated intention of the trustees was to maintain unrestricted reserve funds which are the free reserves of the charity of at least the greater of £18,000 or one month's average gross running costs and two months mortgage payments. The reserves were maintained significantly above this level throughout the year in question. At the end of the year, there were free reserves of £507,876 (£31,267 excluding equity ownership of the Citadel) before member loans had to be accounted for.

In addition to the free reserves, at 31 December 2020 the charity held restricted reserves of £49,497, made up of £45,750 (inclusive of a grant of £17,000) for the proposed reservation of the kitchen at the Citadel and £3,697 relating to the refugee restaurant. The work to renovate the kitchen was completed in the first half of 2021 and will allow for the increased use of the Citadel by other organisations and the wider community going forwards.

As the plans for the ongoing use of the building mature, there will be additional building related projects which will require capital investment over and above the routine running costs, and it is the intention of the trustees that this surplus will contribute towards such projects, along with ongoing repayment of the members' loans.

In January 2020, the trustees agreed to increase the reserves policy by a further £5,000 to help cover any future emergency building repairs that could be required.

The annual report was approved by the trustees of the charity on 27 September 2021 and signed on its behalf by:

.....

Mr D Stevens
Trustee

York City Church

Statement of Trustees' Responsibilities

The trustees (who are also the directors of York City Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 September 2021 and signed on its behalf by:



Mr D Stevens
Trustee

York City Church

Independent Examiner's Report to the trustees of York City Church

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 21 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Ian Walker FCA FCCA

Ian Walker & Co Chartered Accountants
Heworth House
Melrosegate
Heworth
York
YO31 0RP

27 September 2021

York City Church

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies		149,254	50,609	199,863	192,084
Investment income	3	-	-	-	50
Other income	4	6,310	-	6,310	30,569
Total Income		155,564	50,609	206,173	222,703
Expenditure on:					
Charitable activities	5	(151,612)	(8,880)	(160,492)	(187,149)
Total Expenditure		(151,612)	(8,880)	(160,492)	(187,149)
Net income		3,952	41,729	45,681	35,554
Net movement in funds		3,952	41,729	45,681	35,554
Reconciliation of funds					
Total funds brought forward		503,924	7,768	511,692	476,138
Total funds carried forward	16	507,876	49,497	557,373	511,692

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 16.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	1,018,641	1,022,726
Current assets			
Debtors	12	21,817	4,415
Cash at bank and in hand	13	74,983	55,678
		96,800	60,093
Creditors: Amounts falling due within one year	14	(38,386)	(21,444)
Net current assets		58,414	38,649
Total assets less current liabilities		1,077,055	1,061,375
Creditors: Amounts falling due after more than one year	15	(519,682)	(549,683)
Net assets		557,373	511,692
Funds of the charity:			
Restricted income funds			
Restricted funds		49,497	7,768
Unrestricted income funds			
Unrestricted funds		507,876	503,924
Total funds	16	557,373	511,692

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

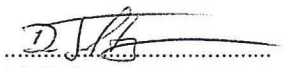
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

York City Church

(Registration number: 04102023)
Balance Sheet as at 31 December 2020

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 27 September 2021 and signed on their behalf by:



Mr D Stevens
Trustee

The notes on pages 11 to 21 form an integral part of these financial statements.

York City Church

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Citadel
Gillygate
York
North Yorkshire
YO31 7EA

These financial statements were authorised for issue by the trustees on 27 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
York City Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. For this reason, the financial statements ahve been prepated on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid reclaimed is recognised against the donations to which it is related.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% reducing balance
Freehold property	1% straight line of the depreciable amount

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the periof of the relevant borrowing.

Concessionary loans with interest at below the prevailing market rate are initially recognised and measured at the amount received with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest payable.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exeption of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Investment income

	Unrestricted funds General £	Total funds £
Total for 2020	-	-
Total for 2019	50	50

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	6,310	6,310
Total for 2020	6,310	6,310
Total for 2019	30,569	30,569

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		100,884	-	100,884
Allocated support costs	6	48,928	8,880	57,808
Governance costs	6	1,800	-	1,800
Total for 2020		151,612	8,880	160,492
Total for 2019		183,157	3,992	187,149

In addition to the expenditure analysed above, there are also governance costs of £1,800 (2019 - £1,720) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,800	1,800
Total for 2020	1,800	1,800
Total for 2019	1,720	1,720

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	4,084	4,354

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Lorena Healey, wife of Jon Healey, was paid £22.50 during the 2020 financial period.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £17,520 for the year (2019 - £18,820).

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	94,570	92,089
Social security costs	1,343	2,136
Pension costs	4,971	7,385
	100,884	101,610

Notes to the Financial Statements for the Year Ended 31 December 2020

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Church leaders	2	3
Administration and pastoral support	2	3
	4	6

9 (2019 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £80,395 (2019 - £79,387).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	1,006,104	39,649	1,045,753
At 31 December 2020	1,006,104	39,649	1,045,753
Depreciation			
At 1 January 2020	7,805	15,223	23,028
Charge for the year	1,561	2,523	4,084
At 31 December 2020	9,366	17,746	27,112
Net book value			
At 31 December 2020	996,738	21,903	1,018,641
At 31 December 2019	998,299	24,426	1,022,725

12 Debtors

	2020 £	2019 £
Trade debtors	-	1,795
Other debtors	21,817	2,620
	21,817	4,415

13 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	77	77
Cash at bank	74,906	55,601
	74,983	55,678

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans	18,447	16,688
Other loans	18,000	-
Other taxation and social security	-	1,658
Other creditors	135	672
Accruals	1,804	2,426
	38,386	21,444

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Bank loans	18,447	16,688

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

15 Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans	501,682	513,683
Other loans	18,000	36,000
	519,682	549,683

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Bank loans	501,682	513,683

Triodos Bank hold a fixed and floating charge over the property known as The Citadel, Gillygate, York.

Other loans consist of concessionary loans which have been recognised at the amount received and are not revalued to reflect the below market rate of interest charged. The loans are unsecured and interest free.

16 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	503,924	155,564	(151,612)	507,876
Restricted	7,768	50,609	(8,880)	49,497
Total funds	511,692	206,173	(160,492)	557,373

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
General	476,138	210,943	(183,157)	503,924
Restricted	-	11,760	(3,992)	7,768
Total funds	476,138	222,703	(187,149)	511,692

The specific purposes for which the funds are to be applied are as follows:

The general fund is the free reserves of the charity allowing for all restricted and designated funds.

The restricted fund reflects donations received for a specific charitable purpose as described by the donor. The restricted funds at 31st December 2020 related to the balance of grants and donations for the new Citadel Kitchen and the Refugee Restaurant project.

17 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Tangible fixed assets	1,018,641	-	1,018,641
Current assets	47,303	49,497	96,800
Current liabilities	(38,386)	-	(38,386)
Creditors over 1 year	(519,682)	-	(519,682)
Total net assets	507,876	49,497	557,373

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	1,022,726	-	1,022,726
Current assets	52,325	7,768	60,093
Current liabilities	(21,444)	-	(21,444)
Creditors over 1 year	(549,683)	-	(549,683)
Total net assets	503,924	7,768	511,692

18 Related party transactions

During the year the charity made the following related party transactions:

Mr S Knight
(Trustee and Director)
In the 2015 financial year, Mr S Knight made a loan to the Charity to enable the purchase of The Citadel. The loan is interest free and has been given for a period of 25 years. There are no formal repayment terms within the loan period and it will be repaid earlier if possible subject to available cashflow of the charity to do so. At the balance sheet date the amount due to Mr S Knight was £36,000 (2019 - £36,000).