

Annual Report and Financial Statements  
for the Year Ended 31 August 2020

# Kingdom Faith Yorkshire Trust

Charity registration number: 1131253

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
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PO18 8NF

# **KINGDOM FAITH YORKSHIRE TRUST**

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# **KINGDOM FAITH YORKSHIRE TRUST**

## **Reference and Administrative Details**

<b>Trustees</b>	Paul Abell Jonathan Croft Richard Hartnell Joanne Baker
<b>Principal Office</b>	The Summit St Nicholas Street Scarborough YO11 2HF
<b>Charity Registration Number</b>	1131253
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Trustees' Report**

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2020.

### **Objectives and activities**

#### ***Objects and aims***

The charity has three main objectives:

1. To advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

#### ***Public benefit***

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.

### **Achievements and performance**

#### ***Review of activities***

##### *Church & Sunday Mornings*

The church has continued to meet online via YouTube with the 'Act of Worship' being livestreamed from the Summit – as recommended to do so by the Government. Until September 2020 we streamed from people's homes, based in Pastor Paul's office, but at that point we moved into the Summit. With the current Government roadmap, the end of June is likely the earliest for Sunday Services to resume at the Summit in person. Though we will have the challenges of Children and Youth activities to consider, as well as how we remain online and operate in person at the same time. We probably will need to buy some equipment which we have avoided doing from regular funds until now.

# KINGDOM FAITH YORKSHIRE TRUST

## Trustees' Report

Connection and making more people visible via Sunday mornings has been a consistent theme. Paul has preached far less since last October to allow more faces on the screen and we are having different people doing the welcome at the Summit. We do of course need to keep the team working to make the service happen at the Summit small. We have been actively encouraging people to make short 2-3 minute video stories which can be shown on Sundays and for those unable or unwilling to use video Michelle Grant has been reading some written stories. We can also perhaps do some recorded interviews – this is still a plan for House Church Leaders. This past Sunday we used one recorded by the Finance Director and the Senior Leader about the Finance Director's retirement. Joanne was also able to share a notice via video and we will continue to try and keep different faces on the screen. We are investigating using the Ecamm Live feature to have a person not from Yorkshire speaking live on Sunday morning, though not at the Summit. A Q&A session was also held to help with engagement, and we continue to encourage people to engage live as it is happening via the live chat feature on YouTube. Around 40% of the people watching live (40-50) take part in the chat.

### *Conferences*

Conferences moved online for THIS20 and Deeper20. THIS was run online from homes, but changes meant that Deeper was run from the Summit. The Friday night was also an experiment in allowing people into the building, but only 7 people attended in person. The same night had 450 views online. A second summer Camp event (like August19) was not possible.

### *Community Partnership*

Despite the lockdown we have continue to be in connection with our local partners. This has mainly been in response to the success of the Street, Community and Youth Angels initiatives. We work in partnership with Scarborough Borough Council, Safer Communities, North Yorkshire County Council, the Street Safe Project, Churches Together in Scarborough, the YMCA, the Rainbow Centre and the North Yorkshire Police, including the Police and Crime Commissioner.

### *Easter Packs*

Gemma and Michelle have got Craft Easter packs ready to send out to families at the end of the month to families, and will be asking people like Charlotte Guy, Juliette Korner and other volunteers to help. They are planning to have a Zoom call with families to use the packs together.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Trustees' Report**

### *Online Activity*

The Prayer Room has continued using Zoom and a very active WhatsApp group. Brian and Shona Ward taking the lead following Claire's stepping down. Richard hosts the Zoom meetings. Our YouTube page continues to host the Sunday mornings and Richard is continuing his 'One Story' series of teaching. Paul's last video was 16 October 2020. The Way of the Spirit is also happening online. We are looking to have a Thursday night prayer meeting from the Summit in the future – potentially also the meeting to first allow in person attendance. For this reason, it will have a soaking/prayer focus – so as to avoid singing and loud music. Dan & Alex have been looking into this. Brian and Shona will be taking the lead on the Thursday night as ideally it will be a development of the Prayer Room that has been happening, connecting with the previous Thursday night sessions.

In the first Lockdown and through to October our YouTube channel was very active. During this time, I made several videos each week to allow for community connection and the number of views were consistently good for what we were doing. Other people, such as Dave Thomas also made several videos and J24/:7 (Gemma and Dan) made videos for children as did Alex Brien for Friday Club.

We have had some recent enquiries about online children's activities – which were stopped as interest dropped away last year. It had been very labour intensive and wasn't feasible as people returned to some form of work. We are linking to Horsham/Dave Hellyer for this and Stacey is looking into it further, perhaps involving others if they are willing.

### *Support Groups*

Community Support groups can now be operating in person at the Summit, limit of 15 people. This mainly affects Youth Angels and Community Angels who will be organising groups at the Summit within guidelines. These groups have stayed connected online using Facebook, WhatsApp and Discord mainly. Young Carers have made enquiries about using the building again. Gemma is planning to start a Little Builders support group this month and the Corona Team are waiting for her to report back on her plans. Support Groups in this manner have run during the past year when permitted.

### *Community Angels & Pastoral Care*

There has been a lot of overlap in these activities and keeping in contact with CA people has been overseen by Michelle Grant. Michelle, Adrian Moore and I have been available pastorally. House Church Leaders are for many a valuable support. The First Cavern Club is being planned for March 26.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Trustees' Report**

### *Street Angels and Safe Haven*

In Lockdown, no activity. The Street Angels have been chosen as the Rotary Clubs charity that they are supporting this year. Paul was asked to speak at their meeting on 15 March. (Zoom). PCC funding has not been permitted to support staff during the lockdown when activity has been suspended. After the First Lockdown was lifted the Street Angels were once more on the street following hours as necessary depending on opening times. The Safe Haven has been closed since March 2020 and will reopen when the Leadership consider it safe to do so (following guidelines and data). Street Angels will patrol once more when bars and pubs are open (following guidelines and data).

### *Youth Angels*

Youth Angels in one sense has not actually stopped throughout the past year, moving online during the first lockdown. It also ran support groups once the first lockdown lifted and is planning to be doing this again from March 2021 (as permitted). Street Work has actually been more prominent when permitted than before. As it is safer this is intended to be a continuing focus going forward. Youth Angels remains funded by BBC Children in Need. Street Work will begin again following national guidance.

### *BA Theology and Mission*

Our partnership with ForMission College for this degree course, validated by Newman University continues. After Shona Ward's graduation in 2020 we do not have any students based in Scarborough – and no new first years have been possible as ForMission reviews its procedures. Paul Abell has been working with Kingdom Faith nationally to set up a ForMission campus in Horsham. This is now running (since September 2020) and Paul had been lecturing and supporting via Zoom.

### *The Summit*

The Summit has spent much of the past year closed. The Hub reopened in September/October and closed in November. Reopening in December. December was particularly quiet but being open for the community was made possible due to the Power to Change grant funding.

We very nearly entered in a partnership with the Stephen Joseph Theatre using our building for choir and drama activities, but at the last minute it was scuppered by the Second Lockdown. We hope for that partnership to continue to develop going forward.

With the Summit closed and staff currently permitted to work if the work is not able to be done from Home, Alex has been supervising staff and volunteers in repainting a lot of the Summit. Some small maintenance jobs have been completed. We have a quote for the flooring in the entrance hall, which has particularly suffered when being used as a Safe Haven. The PCC have potentially agreed to allow us to use Safe Haven/Street Angel funding to pay for this.

# KINGDOM FAITH YORKSHIRE TRUST

## Trustees' Report

The Power to Change Funders (Funding to support the Hub and Community Angels) have moved the previously deadline for the return of unused funds to 15 May 2021 (from 14 April). However, due to being closed we excess funding. They have agreed in principle to allow us to repurpose the funding and I need to resubmit an alternative budget. Staff funding can be re-purposed with no question, but we are looking to use the funding to buy equipment that will resource the Hub – such as a needed new fridge and servicing for the coffee machine. One piece of equipment we would like to fund is a fogging machine which eliminates the virus present on soft furnishings and the carpet.

### *House Church*

The House Church groups have been quite active, using Zoom to meet up and remain in contact in other ways. In fact, more people have been involved in these smaller community groups than before the lockdown. From the 29 March the rule of six (or two households) is expected to come back into operation outdoors, which groups within House Churches can take advantage of.

### *Staffing*

Kate Abell stepped back from running the Summit in March 2020, but continued in a supportive leadership role, just before the pandemic lockdown. Although the financial situation of Lockdown meant that she was placed on Furlough. Bryan and Charlotte Guy – Hub Staff, have also spent much of the time on furlough – except for when the café could be open. Alex Brien and Jon Begin have continued working through the pandemic, although their hours were reduced. Claire Daniels has stepped down since January 2021 from all her leadership responsibilities and no longer works with the finance team. Richard Hartnell has announced his retirement as Financial Director from June 2021 and also as a Trustee. Jon Begin is currently considering his hours as his wife Stacey heads back to full time police work after the birth of their son during lockdown. Ron and Debra Hicks have stepped down as House Church leaders from January 2021.

The changes in staffing is causing us to review how we work as a staff and to consider the positive ways forward, particularly with so much changing coming out of the lockdown and the pandemic.

### *Staff Training*

Current Staff Training requirements. (Identified by Jon Begin)

Food level 3: Charlotte Guy

Food level 2: Bryan Guy, Alex Brien, Kay Wilkinson (Community Angels?)

(& anyone else expected to use the HUB kitchen)

First Aid: A key number of staff/volunteers who use the building.

We have trained staff/volunteers to use equipment and software to enable us to be online – Ecamm Software, Zoom, YouTube hosting, Stream Deck, Microphone use, Camera software and using filming equipment.



# **KINGDOM FAITH YORKSHIRE TRUST**

## **Trustees' Report**

The Corona Team have looked into, and are excited by, the prospect of using online training. Training was delayed due to funding (and the possibility of grant funding), but if using online we could move ahead more quickly.

### **Plans for future periods**

#### ***Following the Government's Roadmap in 2021***

*Step One - 8 March and 29 March at the earliest.*

Church services can take place; however, as before, we are strongly advised by the government to livestream. In a Summit meeting, there would be no singing allowed, no mixing between households (no children's groups), no HUB drinks, masks would have to be worn throughout and services must be as short as possible. In other words, the main community aspect of a church celebration is actually absent.

As mentioned above. We will keep Sundays live on YouTube and not open the building at this time and Prayer Room will continue online. Support groups of up to 15 adults are allowed to meet from 8 March, and parent & child groups can meet from 29 March outdoors. From 29 March, the rule of 6 will be back in place, meaning we can meet others outdoors. Two households can meet outside as well. During this time, we encourage house churches and friendship groups to make the most of the (hopefully!) warm weather and see each other face-to-face (following the rule of 6).

The HUB will be shut at this time as indoor hospitality businesses are not allowed to open.

*Step Two - 12 April at the earliest (In the Government's Roadmap)*

Community Centres can open (but not the Hub). Little Builders are planning to meet in groups of 15, but they are looking at holding outdoor activities as well. Friday Club (Youth Angels) is reviewing the situation.

*Step Three - 17 May at the earliest*

Outdoor restrictions are eased with a maximum of 30 people. Indoor hospitality will be allowed following the rule of six/two households guidance. This will have a positive effect on what small groups and House Churches can do and we will encourage everyone to make the most of this – within the need for people to feel, and be, safe. The Hub will be able to open at this point and the situation will be similar to September/October 20 – but hopefully busier. The intention is to spread the Hub out through the main hall as before using table groups to avoid mingling.

The Government has said it will be offering more guidance at this time – including on hugging!

# KINGDOM FAITH YORKSHIRE TRUST

## Trustees' Report

### *Step Four - 21 June at the earliest*

The Government intends to conduct a complete review of social distancing before Step Four. Step Four is intended to be the lifting of all restrictions on social contact. Even so, we want to plan to enable Live Streaming to continue beyond this – as some will still feel uncomfortable at this time. Without further guidance we don't yet know how all other Summit activities will be affected.

A version of this guidance has been made available on our website, so that people can see where we are at in our thinking and planning:  
<https://www.kingdomfaithyorkshire.com/wayout/>

### **Financial review**

#### ***Principal funding***

There are a number of principal sources of church funding:

- a) Church and conference offerings. These are freewill offerings given by members of the church and the general public.
- b) The chargeable use of the Summit for conferences, events, outside groups and the Hub, the church coffee lounge.
- c) Grant income. This enables the operation of community-based projects such as Street Angels with Safe Haven and Community Angels. It should be noted that grant income is often received as a large lump sum and may not all be expended in the year of receipt.

However, this year has been somewhat unusual. Like numerous other organisations,

March 2020 brought a pandemic and lockdown, and we were confronted with a radically different financial outlook. Kingdom Faith Yorkshire was faced with the possibility of a total collapse of the ministry's finances. Accordingly, the trustees sought additional income, whilst at the same time seeking to dramatically reduce expenditure.

In the timeframe of this report, Kingdom Faith Yorkshire cut expenditure severely by means of four primary steps:

- a) A reduction in the number of staff prior to lockdown.
- b) A number of staff were placed on furlough, reducing direct staffing costs.
- c) Agreement with the Landlord to suspend rent and service charges for a time.
- d) Strict cost control measures were applied onto all other areas of expenditure.

The financial year 2019-2020 showed an income of £207,568, a decrease of 13.4% over the previous year. The overall expenditure for the year 2019-2020 was £217,440, a reduction of 23.9% on the previous year, a reduction of £68,509. This dramatic reduction in expenditure was brought about by the measures indicated above. Also, the 2019-2020 deficit of £9,872 is a considerable reduction compared to the previous year.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Trustees' Report**

The deficit generated during 2019-2020 was mitigated by the budgeted withdrawal from the reserves that had been accumulated from the excess in the two previous years. The potential adjustment that had been considered in last year's report was acted upon in this financial year by the reduction in staffing.

Consequently, in spite of the dramatic reduction in activity in the last half of this financial year caused by the lockdowns, the overall result must be considered a favourable outcome.

### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity was registered as a charitable trust with the Charity Commission on 20 August 2009 having been established by Trust Deed on 8 August 2009.

#### ***Induction and training of trustees***

The conditions for trustee appointments onto the trust are clearly laid out in within the Charitable Trust Deed of Kingdom Faith Yorkshire Trust.

#### ***Organisational structure***

Responsibility for the day to day management of the charity rests with the spiritual leadership, who delegate individual responsibility to departmental directors. The spiritual leadership works in conjunction with the trustees, who hold three to four trustee meetings per year to review the operation of the charity and to make higher level operational and policy decisions.

#### ***Risk Management***

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

# KINGDOM FAITH YORKSHIRE TRUST

## Trustees' Report

### Statement of Trustees' Responsibilities

The Trustees 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.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 14 April 2021 and signed on its behalf by:



.....  
Paul Abell  
Trustee



.....  
Richard Hartnell  
Trustee

## **KINGDOM FAITH YORKSHIRE TRUST**

### **Independent Examiner's Report to the trustees of Kingdom Faith Yorkshire Trust**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 12 to 23.

#### **Respective responsibilities of Trustees and examiner**

As the charity's Trustees of Kingdom Faith Yorkshire Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Kingdom Faith Yorkshire Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Kingdom Faith Yorkshire Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....  
G W Schulz ACMA

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14 April 2021

# KINGDOM FAITH YORKSHIRE TRUST

## Statement of Financial Activities for the Year Ended 31 August 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	119,076	57,687	176,763	180,357
Charitable activities	3	28,688	-	28,688	55,780
Other trading activities	4	2,111	-	2,111	3,556
Investment income	5	<u>6</u>	<u>-</u>	<u>6</u>	<u>-</u>
Total income		<u>149,881</u>	<u>57,687</u>	<u>207,568</u>	<u>239,693</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>166,175</u>	<u>51,265</u>	<u>217,440</u>	<u>285,949</u>
Total expenditure		<u>(166,175)</u>	<u>(51,265)</u>	<u>(217,440)</u>	<u>(285,949)</u>
Net (expenditure)/income		<u>(16,294)</u>	<u>6,422</u>	<u>(9,872)</u>	<u>(46,256)</u>
Net movement in funds		(16,294)	6,422	(9,872)	(46,256)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>(61,377)</u>	<u>99,526</u>	<u>38,149</u>	<u>84,405</u>
Total funds carried forward	15	<u><u>(77,671)</u></u>	<u><u>105,948</u></u>	<u><u>28,277</u></u>	<u><u>38,149</u></u>

The notes on pages 14 to 23 form an integral part of these financial statements.


# KINGDOM FAITH YORKSHIRE TRUST

(Registration number: 1131253)  
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	8,356	12,633
<b>Current assets</b>			
Debtors	11	914	2,279
Cash at bank and in hand		<u>25,531</u>	<u>33,296</u>
		26,445	35,575
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,274)</u>	<u>(6,759)</u>
<b>Net current assets</b>		<u>22,171</u>	<u>28,816</u>
<b>Total assets less current liabilities</b>		30,527	41,449
<b>Creditors: Amounts falling due after more than one year</b>		<u>(2,250)</u>	<u>(3,300)</u>
<b>Net assets</b>		<u>28,277</u>	<u>38,149</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		105,948	99,526
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(77,671)</u>	<u>(61,377)</u>
<b>Total funds</b>	15	<u>28,277</u>	<u>38,149</u>

The financial statements on pages 12 to 23 were approved by the Trustees, and authorised for issue on 14 April 2021 and signed on their behalf by:

  
.....  
Paul Abell  
Trustee

  
.....  
Richard Hartnell  
Trustee

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1 Accounting policies**

#### **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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Kingdom Faith Yorkshire Trust 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.

#### **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***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **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.



# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### **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.

### **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.

### **Tangible fixed assets**

Individual fixed assets costing £500.00 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
L/Term Leasehold Property	over the term of the lease, 10 years
Plant & machinery	25% straight line
Fixtures & fittings	10% straight line

### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount incurred net of any trade discounts due.

### **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.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### **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.

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 which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. 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 using the effective interest method.

# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	89,412	972	90,384	89,840
Gift aid reclaimed	16,192	-	16,192	15,521
Grants, including capital grants;				
Government grants	13,472	-	13,472	-
Grants	-	56,715	56,715	74,996
	<u>119,076</u>	<u>57,687</u>	<u>176,763</u>	<u>180,357</u>

### 3 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Conferences	4,665	4,665	16,437
Hub coffee lounge	<u>24,023</u>	<u>24,023</u>	<u>39,343</u>
	<u>28,688</u>	<u>28,688</u>	<u>55,780</u>

### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2019 £
Property rental income	<u>2,111</u>	<u>2,111</u>	<u>3,556</u>
	<u>2,111</u>	<u>2,111</u>	<u>3,556</u>

### 5 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>6</u>	<u>6</u>	<u>-</u>

# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Ministry costs		1,525	105	1,630	2,808
Outreach and mission costs		442	10,304	10,746	11,824
Conference costs		3,051	-	3,051	9,702
Rent		14,000	-	14,000	24,000
Donations		5,803	-	5,803	7,034
Materials and subscriptions		48	-	48	48
Coffee lounge costs of sales		10,058	-	10,058	17,484
Communication		3,367	-	3,367	3,798
Postage, print and stationery		968	-	968	1,849
Utilities		7,090	-	7,090	8,871
Insurance		3,790	-	3,790	4,108
Other premises costs		993	-	993	1,915
Repairs and maintenance		4,923	304	5,227	12,336
Travel and subsistence		-	-	-	262
Training		110	190	300	385
Bank and finance charges		1,245	-	1,245	1,538
Miscellaneous expenses		649	-	649	1,171
Depreciation, amortisation and other similar costs		2,795	1,482	4,277	5,182
Governance costs	7	1,200	-	1,200	1,200
Staff costs	9	<u>104,118</u>	<u>38,880</u>	<u>142,998</u>	<u>170,434</u>
		<u>166,175</u>	<u>51,265</u>	<u>217,440</u>	<u>285,949</u>

# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 7 Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

### 8 Trustees remuneration and related party transactions

The pastor, Mr Paul Abell, a trustee, and his wife are employees of the charity as permitted by clause 8 of the Trust Deed. Their gross income for 2019 amounted to £55,776 (2019 - £64,783).

During the year, Mr Paul Abell and his wife received benefits by way of pension contributions amounting to £2,788 (2019 - £3,123).

Mr Paul Abell received reimbursement of expenses in the current year of £1,519 (2019 - £NIL), and the wife of Mr Paul Abell received reimbursements of £514 (2019 - £2,064).

### 9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	132,566	158,040
Social security costs	6,339	7,889
Pension costs	<u>4,093</u>	<u>4,505</u>
	<u>142,998</u>	<u>170,434</u>

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
Employees	<u>11</u>	<u>12</u>

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

# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 10 Tangible fixed assets

	<b>L/Term Leasehold Property £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2019	<u>39,620</u>	<u>105,311</u>	<u>144,931</u>
At 31 August 2020	<u>39,620</u>	<u>105,311</u>	<u>144,931</u>
<b>Depreciation</b>			
At 1 September 2019	27,301	104,997	132,298
Charge for the year	<u>3,963</u>	<u>314</u>	<u>4,277</u>
At 31 August 2020	<u>31,264</u>	<u>105,311</u>	<u>136,575</u>
<b>Net book value</b>			
At 31 August 2020	<u>8,356</u>	<u>-</u>	<u>8,356</u>
At 31 August 2019	<u>12,319</u>	<u>314</u>	<u>12,633</u>

### 11 Debtors

	<b>2020 £</b>	<b>2019 £</b>
Accrued income	<u>914</u>	<u>2,279</u>

### 12 Creditors: amounts falling due within one year

	<b>2020 £</b>	<b>2019 £</b>
Other creditors	2,620	3,756
Accruals	<u>1,654</u>	<u>3,003</u>
	<u>4,274</u>	<u>6,759</u>

## KINGDOM FAITH YORKSHIRE TRUST

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 13 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
<b>Land and buildings</b>		
Within one year	24,000	24,000
Between one and five years	<u>30,000</u>	<u>44,000</u>
	<u>54,000</u>	<u>68,000</u>

#### 14 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,093 (2019 - £4,505).

# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 15 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	(61,377)	149,881	(166,175)	(77,671)
<b>Restricted funds</b>				
Building fund	1,482	-	(1,482)	-
Street Angels	95,478	52,497	(45,071)	102,904
Cavern Club	2,566	1,376	(905)	3,037
Stronger Communities				
Covid 19	-	3,814	(3,807)	7
	<u>99,526</u>	<u>57,687</u>	<u>(51,265)</u>	<u>105,948</u>
<b>Total funds</b>	<u>38,149</u>	<u>207,568</u>	<u>(217,440)</u>	<u>28,277</u>

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	(6,737)	159,347	(213,987)	(61,377)
<b>Restricted funds</b>				
Building fund	5,514	-	(4,032)	1,482
Street Angels	83,242	78,089	(65,853)	95,478
Cavern Club	<u>2,386</u>	<u>2,257</u>	<u>(2,077)</u>	<u>2,566</u>
	<u>91,142</u>	<u>80,346</u>	<u>(71,962)</u>	<u>99,526</u>
<b>Total funds</b>	<u>84,405</u>	<u>239,693</u>	<u>(285,949)</u>	<u>38,149</u>



# KINGDOM FAITH YORKSHIRE TRUST

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2020 £</b>
Tangible fixed assets	-	8,356	8,356
Current assets	(71,147)	97,592	26,445
Current liabilities	(4,274)	-	(4,274)
Creditors over 1 year	<u>(2,250)</u>	<u>-</u>	<u>(2,250)</u>
Total net assets	<u>(77,671)</u>	<u>105,948</u>	<u>28,277</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2019 £</b>
Tangible fixed assets	314	12,319	12,633
Current assets	(51,632)	87,207	35,575
Current liabilities	(6,759)	-	(6,759)
Creditors over 1 year	<u>(3,300)</u>	<u>-</u>	<u>(3,300)</u>
Total net assets	<u>(61,377)</u>	<u>99,526</u>	<u>38,149</u>