

Annual Report and Financial Statements
for the Year Ended 31 August 2021

Kingdom Faith Yorkshire Trust

Charity registration number: 1131253

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

KINGDOM FAITH YORKSHIRE TRUST

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 22

KINGDOM FAITH YORKSHIRE TRUST

Reference and Administrative Details

Trustees	Paul Abell Jonathan Croft Richard Hartnell (resigned 1 July 2021) Joanne Baker Stacey Begin (appointed 1 July 2021)
Principal Office	The Summit St Nicholas Street Scarborough YO11 2HF
Charity Registration Number	1131253
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 12 Market Place Driffield East Yorkshire YO25 6AQ

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 2021.

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

The past 18 months have been a challenging time to most organisations from charities to businesses. Charity activities were often completely stopped and have not been operating in a normal way even recently. While online activity was incredibly stepped up, and much remains online, this was not a complete substitute, and the ongoing effects of disconnection and extended loneliness are still being felt. Sometimes the rules and guidelines in place affecting us more than at others. The building has now been fully open for the past few months, but people have not always been ready to mix with others in the public arena. Some areas, such as Street Angels, Youth Angels and Community angels are very busy. Some activities remain online.

This report goes beyond the scope of the financial reports and reports up to 3 February 2022.

Leadership Structure Update

The Pandemic caused us to reflect upon and make changes to our leadership structure to respond effectively to the new situation. These changes have continued to be reflected upon as we move into a post-pandemic situation. This has included simple renaming of the teams to reflect more accurately their areas of responsibility.

Trustees: The Trustees are Paul Abell, Jonathan Croft, Stacey Begin and Joanne Baker.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

Senior Leadership Team: Previously the Church Leadership Team. This team is Brian Ward, Shona Ward, Paul Abell and Michelle Grant. Michelle Grant is now the Church Pastor (replacing retired Adrian Moore) and as such was invited to join the Senior Leadership Team. Paul Abell remains the Senior Leader/Pastor.

Church Leadership Team: Previously the Corona Leadership Team. The new name more accurately reflects that this team is responsible for day-to-day planning and running, and practically taking work forward. The team were already in leadership in church, but now they meet every two weeks, considering the weekly and daily practicalities of the church/charity. The team is enabling a new generation of leadership. The team is unchanged since last year and consists of Paul Abell, Jon & Stacey Begin, Alex Brien, Dan & Gem Abell and Michelle Grant. With people returning to work the team is not able to meet weekly as it once did during Lockdown but makes good use of a shared WhatsApp group. Core team members (Paul, Michelle, Alex and Gemma) meet every two weeks. The alternate weeks are now Staff Meetings.

Staff Team: Bryan and Charlotte Guy used to join the (Corona) team meetings to discuss Hub matters, to help them be informed and engaged. As availability became an issue for some of the team it has been practical to hold staff meetings and for Bryan & Charlotte to be part of a staff meeting. The Staff Meetings have a focus on the running of the Summit and therefore also the Hub. The staff are those paid to work by the Trust with a strong focus on the Summit. This is, Paul Abell, Bryan Guy, Charlotte Guy, Alex Brien and Michelle Grant.

Sunday Mornings

Sunday mornings have begun to grow again once more post-Omicron. This was happening previously, but then, numbers dropped with the emergence of the Omicron variant – a common pattern across all the Charity's activities. We have a significant number of new people attending, some who have become committed to the family, others who are 'testing the waters.' Church attendance at the Summit is around 60% of pre-pandemic figures, up from 40%. Online views on YouTube are around 120, with a smaller number watching it live.

Sunday mornings are following a format which is both popular and seems to work well.

10:00 Café Church – with free food, such as bagels and brioche buns, and The Hub open. It is a time to gather around the Café tables, spread throughout the main hall, meet people, and connect. Post-pandemic, connection and combatting loneliness has been a vital function of the Charity and the Church. As we have more people, we would like to have some activities happening during this time – such as live music from the stage.

11.00 Family Church – At 11.00 we go live on YouTube. Views of Sunday are usually around 120.

This is lower numbers than previously (October 2021 and before), but largely reflects that more people are at the Summit. At 11.00 we have a family session for 15 minutes that is aimed at the whole family. This could be worship, drama, games, a message etc. Gemma Abell coordinates this time, but different people have led it. At 11.15 there are notices, the offering and a short break.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

11.20/25 The Gathering – at this point the children (J24/:7, ages 3-11) leave for their own group. Fortnightly, older children (Ignite, age 11/12+) also have a separate group. The Gathering is normally worship and word, with ministry. The proportions of each varies. We aim to finish between 12.15 and 12.25 – with any final words wrapping things up for 12.30. J24/:7 now finishes at 12.30. Changing the system whereby someone used to go and tell them we were finished in the main hall.

House Church

House churches are part of the growth and development of the church going forward. We hope to see these flourish as missional groups and become increasingly valuable and essential in seeing people grow in discipleship and friendship. This is one reason we have not restarted the weekly Thursday Night central prayer and worship service. House Church get togethers are a great way for new people to become involved and feel part of something. For prayer, we want there to be an emphasis on prayer taking place in smaller groups, including House Churches. Currently we also recognise that the culture of going out mid-week is not the same as pre-pandemic. Not have a weekly prayer meeting in an evening for everyone is part of the commitment to valuing the House Churches. We are going to have a meeting once per month, starting in March 2022, that is on a Thursday night at the Summit. This is 'House Church Together' and it is about one night a month holding the House Church Together meeting at the Summit. This will be in the Café Groups as House Churches – a great place to meet a House Church if you are not part of one. However, we will take the opportunity to spend time in worship altogether. Initially we are looking to see everyone better equipped to pray – particularly in smaller groups like House Church. Therefore, we will have some teaching, bible study and practical application – with this being done in the smaller groups around the tables.

For all church activities to have a lower than before number of volunteers. There has been positive improvement, but generally people seem less willing to commit to supporting an activity.

Alex and Naomi Brien will be shortly starting a new House Church. We have been in the blessed position of having more people wanting to be in a House Church than the House Church capacity, so new leaders being raised and released from the current groups is essential.

Conferences

Conferences moved online for THIS20 and Deeper20. However, in 2021 we were doing both. Attendance was very small compared to previous years, but a substantial majority of the local church were fully engaged. The nature of the events meant that we did not charge for them. Deeper 2021 was a watershed event for the church, establishing who we are, where we are and where we are going, with the challenge – 'Do you want to be part of this?' There was a strong sense of coming together as a church family, of putting things behind us and picking up the call of raising the banner with new vigour, a fresh determination to move forward from Covid and everything that happened throughout 2019 to 2021. This is something that we have been building on since. We are currently intending for there to be THIS and Deeper in 2022. Provisional dates are THIS, 20-22 May and Deeper, 14-16 October. The intention is for these to be extended times of God Encounter through worship and teaching.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

Community Partnership

We have continued 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. In 2021, the local Rotary adopted Street Angels as their local charity for the year, raising money through the year and then gave us a gift of £4000.

Local groups currently using the Summit (since reopening last year)

- Mencap
- Young Carers (Carers Plus)
- Young Adult Carers (Carers Plus)
- Adult Carers (Carers Plus)
- Beyond Housing – Eastfield Employment Support
- Afghan Refugees (Refugee Council) (South American refugees to be added)
- Knit and Natter
- Local Music – Monthly Lunch Concerts with Victoria Wright and Mark Gordon
- Dementia Forward
- Two Ridings Community Foundation

Our own local community groups (some of these are majority non-church members)

- Little Builders
- Friday Club
- Youth Angels
- Creche
- Community Angels
- The Hub Community Café
- Cavern Club
- Street Angels
- Way Of the Spirit & Bible Study
- Prayer Groups
- Meeples Board Games
- Women's Fitness
- Sunday Morning Church
- House Church Together
- Worship Team Meetings
- Other team meetings

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

Christmas

Christmas 2021 was modest in terms of activity for us, particularly with December seeing the rise of Omicron. We held a Nativity service and a Christingle service, both on Sunday mornings which were (in context) well attended.

Online Activity and Printed Materials

The Prayer Room has a very active WhatsApp group with Brian and Shona Ward taking the lead. Our YouTube page continues to host the Sunday mornings, with Brian and Shona as online pastors, but we have not had much extra content on YouTube since lockdown lifted. The Way of the Spirit Studies and other Bible studies happen online and face to face. Generally speaking, we need a large update of information online through the web pages, Facebook, Instagram etc. Now that we do not have a designated staff member it is very difficult to keep this information accurate. Similarly, much of our printed material is out of date, though new volunteers are looking to see some of that changed.

Support Groups

Community Support groups are operating in person at the Summit, more or less as before the pandemic. This mainly affects Youth Angels and Community Angels who organise groups at the Summit within guidelines. Naomi Brien leads Little Builders on Tuesday morning (Gemma now works). Support Groups have run during the past year when permitted. We have a number of community groups also using the building, such as Young Carers and Adult Carers. Cavern Club is fully running once more.

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 our Church Pastor Michelle Grant. Community Angels no longer has any funding, but Michelle has continued to keep the ministry running. The Summit itself has become closely involved with CA work, with more people meeting up at the building and using the Hub. The Hub Café has effectively been a vital part of CA.

Street Angels and Safe Haven

The Street Angels were chosen as the Rotary Clubs charity that they are supporting this year. PCC funding has not been permitted to support staff during the lockdown when activity has been suspended, but it resumed once the Street Angels were back on the streets. The Safe Haven has been closed since March 2020. Currently we do not have the (paid) staff to run the Safe Haven but hope to rectify that soon.

Youth Angels

Youth Angels has remained funded by BBC Children in Need and will do so until July 2022. There have been no large grants to apply for as the BBC have been restructuring the way they award grants. We were however invited to apply for a one year 'Extension Grant', funded the same as the previous year, and we have done this. We should hear in March if we have been successful. Youth Angels have also been successful in seeking extra funding and this has enabled an ongoing Surf School in partnership with the local surf shop, Dexters.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

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 have not had any students based in Scarborough. Paul Abell has worked 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. In December we returned to face-to-face teaching in Horsham, some work remains online. Working directing with ForMission Paul is also the dissertation supervisor for two students.

The Summit

The Power to Change Funding (Funding to support the Hub and Community Angels) allow us to repurpose the funding – as staff were on Furlough. Our resubmitted alternative budget was accepted. We used it mostly to purchase equipment to enable the Hub to fully function once we reopened fully. This has been entirely successful.

We currently have two non-functioning air con/heating units in the building. The repair/replacement costs are substantial – one unit being nearly £4000. Alex and Paul are looking to grant funding from Sirius Materials to enable this to happen. Currently, for example, the main top room is not usable.

Hub attendance and income seems to be increasing once more, this week from last Saturday has seen a healthy rise in income.

Staffing

Staffing is much reduced which has place a lot of pressure on Paul Abell and Alex Brien who are the only full-time church staff. Bryan Guy has nearly full-time hours, but his focus is as Hub Manager. Hub business continues to improve, but that is still running at a loss. Looking to improve the financially situation and therefore being able to have staffing levels similar to pre-pandemic will certainly need to be a priority moving forward. Key roles would be Church Pastoral (such as Michelle Grant being full time) and office staff, covering online, design and being able to support Paul Abell, especially in administration.

Staff Training

Current Staff Training requirements that have been met.

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 – also ongoing

We have trained staff/volunteers to use equipment and software to enable us to be online – Ecamm Software, Pro-Presenter 7, Zoom, YouTube hosting, Stream Deck, Microphone use, Camera software and using filming equipment.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

Financial review

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.

During the financial period, the on going Covid-19 pandemic has provided a major challenge to Kingdom Faith Yorkshire. We have managed this challenge by continuing the steps that were taken at the start of the pandemic by:

- Keeping a number of staff on furlough thereby reducing direct staff costs.
- Agreement with the Landlord to suspend rent and service charge. From November 2020 we began to pay rent at an agreed reduced rate.
- Strict cost controls were maintained to other areas of expenditure.
- During the financial period a member of staff resigned their post for personal reasons, which allowed adjustments to other peoples hours.

The financial year 2020 -2021 showed an income of £180,759, a decrease of 13% over the previous year. The overall expenditure was £170,324, a decrease of 21% over the previous year. The measures described above maintained the overall position of the Charity resulting in a surplus of £10,435.

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.

KINGDOM FAITH YORKSHIRE TRUST

Trustees' Report

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 31 May 2022 and signed on its behalf by:

.....
Paul Abell
Trustee

.....
Stacey Begin
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 2021 which are set out on pages 12 to 22.

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

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

31 May 2022

KINGDOM FAITH YORKSHIRE TRUST

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	110,435	61,498	171,933	176,763
Charitable activities	3	8,263	-	8,263	28,688
Other trading activities	4	563	-	563	2,111
Investment income	5	-	-	-	6
Total income		<u>119,261</u>	<u>61,498</u>	<u>180,759</u>	<u>207,568</u>
Expenditure on:					
Charitable activities	6	<u>111,771</u>	<u>58,553</u>	<u>170,324</u>	<u>217,440</u>
Total expenditure		<u>(111,771)</u>	<u>(58,553)</u>	<u>(170,324)</u>	<u>(217,440)</u>
Net income/(expenditure)		<u>7,490</u>	<u>2,945</u>	<u>10,435</u>	<u>(9,872)</u>
Net movement in funds		7,490	2,945	10,435	(9,872)
Reconciliation of funds					
Total funds brought forward		<u>(77,671)</u>	<u>105,948</u>	<u>28,277</u>	<u>38,149</u>
Total funds carried forward	14	<u>(70,181)</u>	<u>108,893</u>	<u>38,712</u>	<u>28,277</u>

The notes on pages 14 to 22 form an integral part of these financial statements.

KINGDOM FAITH YORKSHIRE TRUST

Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	7,865	8,356
Current assets			
Debtors	10	1,627	914
Cash at bank and in hand		<u>32,661</u>	<u>25,531</u>
		34,288	26,445
Creditors: Amounts falling due within one year	11	<u>(3,441)</u>	<u>(4,274)</u>
Net current assets		<u>30,847</u>	<u>22,171</u>
Total assets less current liabilities		38,712	30,527
Creditors: Amounts falling due after more than one year		<u>-</u>	<u>(2,250)</u>
Net assets		<u><u>38,712</u></u>	<u><u>28,277</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		108,893	105,948
Unrestricted income funds			
Unrestricted funds		<u>(70,181)</u>	<u>(77,671)</u>
Total funds	14	<u><u>38,712</u></u>	<u><u>28,277</u></u>

The financial statements on pages 12 to 22 were approved by the Trustees, and authorised for issue on 31 May 2022 and signed on their behalf by:

.....
Paul Abell
Trustee

.....
Stacey Begin
Trustee

KINGDOM FAITH YORKSHIRE TRUST

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

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 2021

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.

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:

Asset class	Depreciation method and rate
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 prepaid 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.

Liabilities

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.

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.

KINGDOM FAITH YORKSHIRE TRUST

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

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 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	75,958	220	76,178	90,384
Gift aid reclaimed	14,663	-	14,663	16,192
Grants, including capital grants;				
Government grants	19,814	-	19,814	13,472
Grants	-	61,278	61,278	56,715
	<u>110,435</u>	<u>61,498</u>	<u>171,933</u>	<u>176,763</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Conferences	345	-	345	4,665
Hub coffee lounge	<u>7,918</u>	<u>-</u>	<u>7,918</u>	<u>24,023</u>
	<u>8,263</u>	<u>-</u>	<u>8,263</u>	<u>28,688</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2020 £
Property rental income	<u>563</u>	<u>-</u>	<u>563</u>	<u>2,111</u>
	<u>563</u>	<u>-</u>	<u>563</u>	<u>2,111</u>

5 Investment income

	Total 2021 £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>-</u>	<u>6</u>

KINGDOM FAITH YORKSHIRE TRUST

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

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2021	Total 2020
Note		£	£	£	£
Ministry costs		705	6	711	1,630
Outreach and mission costs		-	10,394	10,394	10,746
Conference costs		838	-	838	3,051
Rent		5,000	-	5,000	14,000
Donations		5,616	-	5,616	5,803
Materials and subscriptions		48	-	48	48
Coffee lounge cost of sales		4,939	-	4,939	10,058
Communication		3,495	-	3,495	3,367
Equipment		-	2,442	2,442	-
Postage, print and stationery		377	-	377	968
Utilities		4,654	-	4,654	7,090
Insurance		2,322	-	2,322	3,790
Other premises costs		1,174	-	1,174	993
Repairs and maintenance		3,490	1,222	4,712	5,227
Training		-	-	-	300
Bank and finance charges		824	-	824	1,245
Miscellaneous expenses		227	-	227	649
Independent examination		1,200	-	1,200	1,200
Depreciation		4,109	378	4,487	4,277
Staff costs	8	72,753	44,111	116,864	142,998
		<u>111,771</u>	<u>58,553</u>	<u>170,324</u>	<u>217,440</u>

7 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 the year amounted to £38,902 (2020 - £55,776).

During the year, Mr Paul Abell and his wife received benefits by way of pension contributions amounting to £2,937 (2020 - £2,788).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

KINGDOM FAITH YORKSHIRE TRUST

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

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	111,990	132,566
Social security costs	1,822	6,339
Pension costs	3,052	4,093
	<u>116,864</u>	<u>142,998</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:

	2021 No	2020 No
Employees	<u>9</u>	<u>11</u>

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

9 Tangible fixed assets

	L/Term Leasehold Property £	Furniture and equipment £	Total £
Cost			
At 1 September 2020	39,620	105,311	144,931
Additions	<u>-</u>	<u>4,630</u>	<u>4,630</u>
At 31 August 2021	<u>39,620</u>	<u>109,941</u>	<u>149,561</u>
Depreciation			
At 1 September 2020	31,264	105,311	136,575
Charge for the year	<u>3,963</u>	<u>1,158</u>	<u>5,121</u>
At 31 August 2021	<u>35,227</u>	<u>106,469</u>	<u>141,696</u>
Net book value			
At 31 August 2021	<u>4,393</u>	<u>3,472</u>	<u>7,865</u>
At 31 August 2020	<u>8,356</u>	<u>-</u>	<u>8,356</u>

KINGDOM FAITH YORKSHIRE TRUST

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

10 Debtors

	2021 £	2020 £
Accrued income	<u>1,627</u>	<u>914</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1,908	2,620
Accruals	<u>1,533</u>	<u>1,654</u>
	<u>3,441</u>	<u>4,274</u>

12 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2021 £	2020 £
Land and buildings		
Within one year	24,000	24,000
Between one and five years	<u>6,000</u>	<u>30,000</u>
	<u>30,000</u>	<u>54,000</u>

13 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 £3,052 (2020 - £4,093).

KINGDOM FAITH YORKSHIRE TRUST

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

14 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General				
General Funds	(77,671)	119,261	(111,771)	(70,181)
Restricted funds				
Street Angels	102,904	31,448	(30,339)	104,013
Cavern Club	3,037	90	(6)	3,121
Stronger Communities				
Covid 19	7	-	(7)	-
Power to change	-	29,960	(28,201)	1,759
	<u>105,948</u>	<u>61,498</u>	<u>(58,553)</u>	<u>108,893</u>
Total funds	<u>28,277</u>	<u>180,759</u>	<u>(170,324)</u>	<u>38,712</u>

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General				
General Funds	(61,377)	149,881	(166,175)	(77,671)
Restricted funds				
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>
Total funds	<u>38,149</u>	<u>207,568</u>	<u>(217,440)</u>	<u>28,277</u>

KINGDOM FAITH YORKSHIRE TRUST

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

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	5,852	2,013	7,865
Current assets	(72,592)	106,880	34,288
Current liabilities	<u>(3,441)</u>	<u>-</u>	<u>(3,441)</u>
Total net assets	<u>(70,181)</u>	<u>108,893</u>	<u>38,712</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
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>