

Annual Report and Financial Statements  
for the Year Ended 31 August 2022

# 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**

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# **KINGDOM FAITH YORKSHIRE TRUST**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Paul Abell Jonathan Croft Joanne Baker (resigned 27 January 2023) Stacey Begin Oyinloye Gbemisola (appointed 27 January 2023)
<b>Charity Registration Number</b>	1131253
<b>Principal Office</b>	The Summit St Nicholas Street Scarborough YO11 2HF
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	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 2022.

### **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 year has seen a turning point from the attitude of 'recovering from Covid & Lockdown', to looking forward into the plans of God. Much challenge remains, financially, numbers-wise and resources, but generally the Charity is prospering. Ministry activities are not only recovering but are now forward looking once more. Few activities are now online only, though many are supported through online connection – the obvious one being online streaming on Sundays.

#### ***Leadership Structure***

The leadership structure has remained consistent through the past year.

Trustees: The Trustees are Paul Abell, Jonathan Croft, Stacey Begin and Oyinloye Gbemisola. Joanne Baker stood down from being a Trustee on 27 January 2023. At this same meeting we welcomed, Oyinloye Gbemisola. Joanne Baker was one of the founding Trustees and we are very grateful for her many years of service. Joanne remains a House Church Leader and is active still in working within the charity.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

Senior Leadership Team (SLT): This team is Brian Ward, Shona Ward, Paul Abell and Michelle Grant. Paul is the Senior Leader/Pastor. Michelle is Church Pastor. Brian and Shona are Senior Leaders on the Senior Leadership Team and having leadership responsibilities. The SLT exists to provide example, discipleship and mentoring, with a desire to raise a new generation of Leaders. Their church role could be described as 'Elders'.

Church Leadership Team (CLT): This team is Paul Abell, Jon & Stacey Begin, Alex Brien, Dan & Gem Abell and Michelle Grant. Paul chairs this team. This team is responsible for day-to-day planning and running, and practically taking work forward. They meet every two weeks, considering the weekly and daily practicalities of the church/charity, including for events.

Staff Team (ST): Here this refers to staff are paid to work by the Trust. We also have excellent volunteer staff as well. Our paid staff are Paul Abell, Kate Abell, Hannah Barron, Alex Brien, Michelle Grant, Bryan Guy, Alicia Hardman, Jared Jones, Brian Ward, Kay Wilkinson and Tom Wright. Charlotte Guy left the staff team to seek alternative work in 2022. Otherwise, we have a very low turnover in staff.

### *Sunday Mornings*

Sunday mornings have continued to grow. On 19th March 2023 numbers had increased 29%. This breaks down as a 52% increase for under 18s and 23% for adults. Growth from 2021 to 2022 was 7%. If these figures are compared to pre-pandemic in 2019 children's numbers are now about the same, but adults are still about 19% down. It may be helpful to remember that in 2021 as the church started meeting fully again our numbers were 41% lower than in 2019.

Online views on YouTube for Sunday morning are around 100.

Sunday mornings have continued to follow the new format:

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.

11.00 Family Church – At 11.00 we go live on YouTube. This is 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. This session has had a noticeable effect on the children, they visibly feel more part of the church family and they are not just waiting for their own sessions. We are seeing children praying out loud and for others. On 29 January one 11 year old boy preached, bringing a message that framed the whole morning.

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 12.30 and 12.45, but J24/:7 finishes at 12.30, the children return to the main hall which encourages the wrapping up!

# **KINGDOM FAITH YORKSHIRE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### *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. 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. Not have a weekly prayer meeting in an evening for everyone is part of the commitment to valuing the House Churches. We are have a meeting roughly once per month, 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. We take the opportunity to spend time in worshipping altogether. We began with teaching on prayer, hoping to see everyone better equipped to pray – particularly in smaller groups like House Church. Now we are having some teaching, bible study and practical application – with this being done in the smaller groups around the tables.

Alex and Naomi Brien House Church, started in 2022 has grown quickly and will now be splitting into two groups. Davis and Eliana King will be leading one new group. Others may yet appear. We have been in the blessed position of having more people wanting to be in House.

### *Conferences*

THIS22 was a successful event with smaller attendance than before Covid. It was a spiritually significant time, however. As we currently look forward to THIS23 (2-4 June) there is great faith and expectation. We have Paul & Sue Manwaring as well as Simon & Joe Braker as guest speakers. Deeper 2022 was also a significant time and you could see the positive change in the church, with more people beginning to break free of the inactivity of the Covid years. Deeper 2023 is 13-15 October. We are looking at starting a Sozo group and some Leadership Training.

### *Community Partnership*

We have continued to be in connection with our local partners. 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.

Local groups currently using the Summit

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

## **KINGDOM FAITH YORKSHIRE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

Dementia Forward

Two Ridings Community Foundation

Local Child Carers

Breastfeeding Mothers (from Scarborough Library during their refurbishment)

Scarborough Library ESL Conversation Café

East Coast Prayer Group (with whom we are organising a prayer day at the Summit on 24 June 2023 with Jonathan Oleyede.

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

Various Prayer Groups

Meeples Board Games

Sunday Morning Church

House Church Together

Worship Team Meetings

Wednesday Coffee Morning

Other team meetings

#### *Christmas*

Christmas 2022 was modest in terms of activity for us. We held a well-attended Nativity service and a Christingle service, both on Sunday mornings.

#### *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 pastor. Other videos (not live) are also added from time to time. Some of The Way of the Spirit Studies and other Bible studies happen online as well as face to face. Much online information is now up to date and all the printed materials available in the Summit are correct.

## **KINGDOM FAITH YORKSHIRE TRUST**

### **TRUSTEES' REPORT (CONTINUED)**

#### *Support Groups*

Community Support groups are operating at the Summit. This is Youth Angels and Community Angels who organise groups at the Summit. Little Builders meets Tuesday mornings. (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.

#### *The Hub, 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 as possible. 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 is a vital part of CA, with many local people feeling supported at the Summit. The Creche is popular with young parents and the building itself is a useful Warm Space for the local community. Costs continue to grow of course. To make our hours more regular and reduce some costs the Café will be closing one hour earlier on Wednesdays and Thursday – which will mean it follows the same hours as Tuesday and Saturday (10-3). Longer term, from our point of being a local community resource we hope to extend hours again in the future.

#### *Street Angels and Safe Haven*

Street Angels are back on the streets, but the team is small compared to the past. Currently the Safe Haven is run by the Street Angels and opens as needed, but is available all Saturday night. Currently we do not have the (paid) staff to run the Safe Haven. Funding for this initiative comes from the North Yorkshire Police and Fire Commissioner.

#### *Youth Angels*

Youth Angels has remained funded by BBC Children in Need. Funding expired on 31 July 2022 but we were then given a year's extension to 31 July 2023. Unfortunately, we have not been successful in the next bid and currently do not have full funding for Youth Angels after 31 July 2023. The Charity is not in a position currently to fill this funding gap. Youth Angels have been successful in seeking some extra funding for some activities, this enabled the Surf School to keep going.

#### *BA (Hons) Theology and Mission*

Our partnership with ForMission College for this degree course, validated by Newman University continues. Five students from Kingdom Faith graduated in 2022, gaining excellent degrees including the highest mark and the second highest mark. The Campus has moved from Horsham to Scarborough, and we have received and passed our validation visit from Newman University. We hope to have students based in Scarborough and online students. Currently we have one first year student, based in Scarborough for his work-based learning. Therefore, to enable the student to have contact with other students we are working with the ForMission Online Campus.



# **KINGDOM FAITH YORKSHIRE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### *The Summit*

Last Autumn's Summit Offering raised around £11000. For the first time we use a Crowd Funding platform which did get new people involved. It also attracted sponsorship from Government funding which doubled all contributions under £250. We have been developing more local connections to try and see the building's rooms being used for hire, as an additional income source.

### *Staffing*

Staffing is much reduced in hours which has placed 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. 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. The Trustees also need to discuss restoring pay differentials, but this is of course dependant on income.

### *Staff Training*

Current Staff Training requirements that have been met.

Food level 3: Donna White (volunteer staff in the Hub)

First Aid: Renewing and updating as needed.

Kay Wilkinson: Stage 3 Youth Work & Leadership

Paul Abell: Peer evaluation with ForMission

Paul & Kate Abell: Leadership Conference, Convergence at Holy Trinity, Leicester.

### **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:

- The furlough scheme that came to an end at the beginning of the financial year was mitigated to some extent by receipt of short-term support grants.
- Continuing the policy of gradually returning the rental payment towards the full amount.

# **KINGDOM FAITH YORKSHIRE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

- Strict cost controls were maintained to all areas of expenditure.

In the event, the financial year 2021-2022 showed an income of £172,407, a decrease of 4.6% over the previous year. The overall expenditure was £182,814, an increase of 7.3% over the previous year. The measures described above helped to restrain the overall position of the charity minimising the deficit to £10,407.

### **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.

#### ***Recruitment and appointment of Trustees***

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### ***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 exposure to the major risks.

# KINGDOM FAITH YORKSHIRE TRUST

## TRUSTEES' REPORT (CONTINUED)

### Statement of 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 Charities (Accounts and Reports) Regulations 2008, 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 26 May 2023 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 Trustees on my examination of the accounts of Kingdom Faith Yorkshire Trust for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity 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

26 May 2023

**KINGDOM FAITH YORKSHIRE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>					
Donations and legacies	2	99,453	41,423	140,876	171,933
Charitable activities	3	27,969	-	27,969	8,263
Other trading activities		3,555	-	3,555	563
Investment income	4	<u>7</u>	<u>-</u>	<u>7</u>	<u>-</u>
Total income		<u>130,984</u>	<u>41,423</u>	<u>172,407</u>	<u>180,759</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>143,328</u>	<u>39,486</u>	<u>182,814</u>	<u>170,324</u>
Total expenditure		<u>143,328</u>	<u>39,486</u>	<u>182,814</u>	<u>170,324</u>
Net (expenditure)/income		<u>(12,344)</u>	<u>1,937</u>	<u>(10,407)</u>	<u>10,435</u>
Net movement in funds		(12,344)	1,937	(10,407)	10,435
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>(70,181)</u>	<u>108,893</u>	<u>38,712</u>	<u>28,277</u>
Total funds carried forward	13	<u>(82,525)</u>	<u>110,830</u>	<u>28,305</u>	<u>38,712</u>

The notes on pages 13 to 21 form an integral part of these financial statements.

# KINGDOM FAITH YORKSHIRE TRUST

## BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	<u>2,822</u>	<u>7,865</u>
		<u>2,822</u>	<u>7,865</u>
<b>Current assets</b>			
Debtors	9	2,701	1,627
Cash at bank and in hand		<u>26,084</u>	<u>32,661</u>
		28,785	34,288
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,302)</u>	<u>(3,441)</u>
<b>Net current assets</b>		<u>25,483</u>	<u>30,847</u>
<b>Net assets</b>		<u>28,305</u>	<u>38,712</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		110,830	108,893
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(82,525)</u>	<u>(70,181)</u>
<b>Total funds</b>	13	<u>28,305</u>	<u>38,712</u>

The financial statements on pages 11 to 21 were approved by the Trustees, and authorised for issue on 26 May 2023 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 2022**

**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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**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.

***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.

***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.

**KINGDOM FAITH YORKSHIRE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**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.

***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:

<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 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.



# **KINGDOM FAITH YORKSHIRE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

### **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 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 2022 (CONTINUED)

### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	82,728	1,411	84,139	76,178
Gift aid reclaimed	14,985	-	14,985	14,663
Grants, including capital grants;				
Government grants	1,740	-	1,740	19,814
Grants	-	40,012	40,012	61,278
	<u>99,453</u>	<u>41,423</u>	<u>140,876</u>	<u>171,933</u>

### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Conferences	2,204	-	2,204	345
Hub coffee lounge	<u>25,765</u>	<u>-</u>	<u>25,765</u>	<u>7,918</u>
	<u>27,969</u>	<u>-</u>	<u>27,969</u>	<u>8,263</u>

### 4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>7</u>	<u>7</u>	<u>-</u>

# KINGDOM FAITH YORKSHIRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

### 5 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2022	Total 2021
Note		£	£	£	£
Ministry costs		2,443	93	2,536	711
Outreach and mission costs		61	10,098	10,159	10,394
Conference costs		1,684	-	1,684	838
Rent		11,000	-	11,000	5,000
Donations		6,199	-	6,199	5,616
Materials and subscriptions		48	-	48	48
Coffee lounge cost of sales		12,693	-	12,693	4,939
Communication		3,309	-	3,309	3,495
Equipment		-	-	-	2,442
Postage, print and stationery		202	-	202	377
Utilities		8,371	-	8,371	4,654
Insurance		3,723	-	3,723	2,322
Other premises costs		1,347	-	1,347	1,174
Repairs and maintenance		4,221	4,782	9,003	4,712
Bank and finance charges		1,351	-	1,351	824
Miscellaneous expenses		689	-	689	227
Independent examination		1,110	-	1,110	1,200
Depreciation		4,031	378	4,409	4,487
Staff costs	7	80,846	24,135	104,981	116,864
		<u>143,328</u>	<u>39,486</u>	<u>182,814</u>	<u>170,324</u>

### 6 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 (2021 - £38,902).

During the year, Mr Paul Abell and his wife received benefits by way of pension contributions amounting to £1,945 (2021 - £1,945).

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 2022 (CONTINUED)**

**7 Staff costs**

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	100,363	111,990
Social security costs	1,726	1,822
Pension costs	<u>2,892</u>	<u>3,052</u>
	<u>104,981</u>	<u>116,864</u>

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:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Employees	<u>9</u>	<u>9</u>

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

**8 Tangible fixed assets**

	<b>L/Term Leasehold Property £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2021	<u>39,620</u>	<u>109,941</u>	<u>149,561</u>
At 31 August 2022	<u>39,620</u>	<u>109,941</u>	<u>149,561</u>
<b>Depreciation</b>			
At 1 September 2021	35,227	106,469	141,696
Charge for the year	<u>3,885</u>	<u>1,158</u>	<u>5,043</u>
At 31 August 2022	<u>39,112</u>	<u>107,627</u>	<u>146,739</u>
<b>Net book value</b>			
At 31 August 2022	<u>508</u>	<u>2,314</u>	<u>2,822</u>
At 31 August 2021	<u>4,393</u>	<u>3,472</u>	<u>7,865</u>

**KINGDOM FAITH YORKSHIRE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**9 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued income	<u>2,701</u>	<u>1,627</u>

**10 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	1,905	1,908
Accruals	<u>1,397</u>	<u>1,533</u>
	<u>3,302</u>	<u>3,441</u>

**11 Obligations under leases and hire purchase contracts**

**Operating lease commitments**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	24,000	24,000
Between one and five years	96,000	6,000
After five years	<u>6,000</u>	<u>-</u>
	<u>126,000</u>	<u>30,000</u>

**12 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 £2,892 (2021 - £3,052).

# KINGDOM FAITH YORKSHIRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

### 13 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	(70,181)	130,984	(143,328)	(82,525)
<b>Restricted funds</b>				
Street Angels	104,013	35,709	(32,288)	107,434
Cavern Club	3,121	932	(657)	3,396
Power to change	1,759	-	(1,759)	-
Summit fund	-	4,782	(4,782)	-
	<u>108,893</u>	<u>41,423</u>	<u>(39,486)</u>	<u>110,830</u>
<b>Total funds</b>	<u>38,712</u>	<u>172,407</u>	<u>(182,814)</u>	<u>28,305</u>

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	(77,671)	119,261	(111,771)	(70,181)
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<u>28,277</u>	<u>180,759</u>	<u>(170,324)</u>	<u>38,712</u>

**KINGDOM FAITH YORKSHIRE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

**14 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2022 £</b>
Tangible fixed assets	1,821	1,001	2,822
Current assets	(81,044)	109,829	28,785
Current liabilities	<u>(3,302)</u>	<u>-</u>	<u>(3,302)</u>
Total net assets	<u>(82,525)</u>	<u>110,830</u>	<u>28,305</u>

  

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 August 2021 £</b>
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>