WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales · Charity number 1133514

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-01-12
Register	View on the Charity Commission register

Contact

Address	St. James Church Church Street Wetherby LS22 6LP
Phone	01937583074
Email	stjames.wetherby@gmail.com
Website	www.stjameswetherby.org.uk

Activities

Objects: 1. THE OBJECT OF THE CHARITY IS TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH OF ENGLAND IN THE PARISH OF WETHERBY.2. THE LAND IDENTIFIED IN THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE MANAGING TRUSTEE FOR USE FOR THE OBJECT OF THE CHARITY.

Activities: The object of the charity is to further the religious and other charitable work ofthe Church of England in the parish of Wetherby. The charity discharges this objective by distributing grants in response to grant applications from third parties. A Grants Committee make recomendations to the trust for each application; the recommendations address eligibility, award and timing of grants.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Downloaded from opencharities.uk/ew/1133514

Geography

- **Area of benefit:** THE PARISH OF WETHERBY
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£96,736	£100,783	-	-
2024-12-31	£74,389	£74,580	-	-
2023-12-31	£61,891	£74,704	-	-
2022-12-31	£56,708	£62,652	-	-
2021-12-31	£40,350	£41,084	-	-
2020-12-31	£31,721	£28,010	-	-

Downloaded from opencharities.uk/ew/1133514

Trustees

Name	Role	Appointed
ALAN GRIMES		2012-06-21
Angela Jenkins		2024-04-25
Beatrice Emma Clare Beddoe		2017-04-27
DAVID ANDREW BEWELL		
Elaine Kerel Hainsworth		2019-04-19
Hugh Turner		2023-04-27
JEAN HEATON		
Lorna Earle		2024-04-25
MARILYN SMITH		
Martin Jones		2026-04-23
Neil Stobert		2024-04-25
ROBERT JAMES HASKINS		
Rev Matthew Peat		2023-11-30
Robin Wraith		2026-04-23
SUSAN DEBORAH TAYLOR		2016-04-21
Stephanie Kemp		2022-05-12
VAL LUMSDEN		2011-05-07
William Cottle		2026-04-23

Downloaded from opencharities.uk/ew/1133514

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2025

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2025.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and the Parish Church of St James.

The Church Centre Trust has had a solid year with income from room lettings rising some £4,205 (2024:£3,250), providing a sound platform for Community use. We are indebted to the members of the Parish Office for their efficient administration of the Centre. Sadly, our caretaker Cliff Tetlow was involved in a car accident in September necessitating the recruitment of a relief caretaker.

As well as supporting Wetherby St James Church by accommodating its meetings, lunches and coffee mornings etc the WSJCCT has provided a base for its outreach to the local community including the Community and Christmas Fairs, Sunday School activities, Love Lunch, Man With A Pan, Breathing Spaces and Warm Spaces etc. Further the Church Centre properties have been used by some 75 (2024: 73) local organisations and individuals over the year.

During the year a lot of focus was directed to achieving the Trustee's zero carbon aspirations with solar panels installed on the roof of the Church Rooms, with batteries. In addition destratification fans and more efficient water heaters etc. These costs were all funded by grants and donations.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

Through its unrestricted fund the Trust recorded a surplus of £2,748 for the year ended 31 December 2024 (2024: £9,506 deficit), the first surplus since 2021. Contributory factors included:.

Income:

Total income for the year increased to £69,541 (2024: £65,024). This growth was primarily driven by:

* Increased rental income: £65,691 (2024: £61,485). An above inflation increase of 6.84%.
* Growth in donations to £1,246 (2024: £676) more than compensating for the reduction in interest earnings of £258.

Expenditure:

* Operating expenses increased by £5,270, although in 2024 the Trust had additional costs upgrading the water supply, £10,529.
* With the additional cost of employing a relief caretaker maintenance labour costs were up £5,272.
* Boiler repairs £1,980 at the Old School Kitchen property.
* Reduction of £3,718 in utility costs.

Non-recuring / Restricted Fund

* As indicated above progress has been made in moving towards a zero carbon business with spending of some £31,858 on the purchase and installation of a solar pv system, PIR motion sensors,

Reserves:

* The Trust's unrestricted funds balance increased to £27,186 (2024: £24,548).
* Unrestricted designated funds decreased to £44,426 (2024: £46,112) mainly covering the coss of grant applications and repairs to a flat roof..
* The restricted David York Foundation fund for zero carbon activities holds £4,316 (2024: £9,316).

Future Plans:

The Trust aims to continue generating a surplus from normal trading activities and to pursue its Net Zero Carbon aspirations.

* Increase in room hire charges from January.
* Since installation the PV system has supplied 34% of the electricity used by the Church Centre and Church Rooms and this will increase with the better weather and longer hours of day light.
* Relief caretaker costs have had to be covered over the past 3 months and this will continue at a lower level into 2026.

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress
(ii) Reasonably foreseeable capital projects at the time of drafting this policy
(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease
(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current
(v) The day to day operating costs for a 3 month period
(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor
(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the income and expenditure result for 2025 the transfer has not been made to this fund, which currently stands at £4,835.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.

It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.

An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the financial outturn for 2025 the transfer has not been made to this fund, which currently stands at £10,592.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to £20,000.

(v) Net Zero Carbon Fund

Established to provide funding for the work required to achieve the net zero carbon aspirations of the trustees for the Trust. £11,380 has been transferred from the General Fund to this fund, but has now been spent.

Restricted Funds:

(vi) David York Foundation

Established in 2024 for donations and grants received and costs specifically for the zero carbon activities of the CCT. Currently £4,316 is held in the Restricted David York Foundation Fund.

(vii Wetherby St James PCC

Used by the CCT to segregate costs paid on behalf of Wetherby St James PCC and record reimbursement. This fund is self balancing.

For full details of fund balances and movements therein, please refer to notes 13.1.

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- Leeds Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served as trustees of Wetherby St James Church Centre Trust during the year were:

The Revd Canon Matthew Peat	Chairperson
Emma Beddoe	Vice Chairperson
Jean Heaton	Vice Chairperson
Hilary Bailey	Retired April 2025
David Bewell	
Derek Brown	Retired April 2025
Lorna Earle	
Lesley Goodall	Retired April 2025
Alan Grimes	
Elaine Hainsworth	
Robert Haskins	
Toni Hibbert	
Angela Jenkins	
Stephanie Kemp	
Val Lumsden	
Gina Metcalfe	Secretary
David Startup	Retired 26 October 2025
Neil Stobert	
Sue Taylor	
Hugh Turner	
Kathryn Wenn	Retired April 2025
Geoff Williams	

Co-opted members:
Marilyn Smith

Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

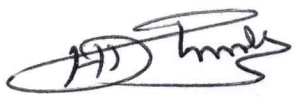
ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 24 March 2026 and signed on their behalf by:



The Revd Canon M Peat - Chairperson



H D Turner - Chairperson of Finance Committee

Annual accounts for the period 1 January 2025 to 31 December 2025

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Total this year	Total last year
		£.p	£.p	£.p	£.p	£.p
Income and receipts of endowment:	3					
Trading activities		65,691.38	-	-	65,691.38	61,485.99
Donations, grants and legacies		1,246.69	-	27,194.81	28,441.50	10,041.97
Investments		2,603.03	-	-	2,603.03	2,861.94
Other income		-	-	-	-	-
Total incoming resources		**69,541.10**	**-**	**27,194.81**	**96,735.91**	**74,389.90**
Expenditure on:	4					
Utilities		15,218.96	-	-	15,218.96	19,013.21
Maintenance		33,927.62	295.00	-	34,222.62	25,864.40
Administration		17,645.96	-	1.00	17,646.96	16,693.49
Donations		-	-	-	-	-
Other		-	1,835.25	31,858.75	33,694.00	13,009.40
Total expenditure		**66,792.54**	**2,130.25**	**31,859.75**	**100,782.54**	**74,580.50**
Net income/(expenditure)		**2,748.56**	**(2,130.25)**	**(4,664.94)**	**(4,046.63)**	**(190.60)**
Transfer between funds - In		-	444.03	-	444.03	2,880.00
Transfer between funds - Out		(110.22)	-	(333.81)	(444.03)	(2,880.00)
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**2,638.34**	**(1,686.22)**	**(4,998.75)**	**(4,046.63)**	**(190.60)**
Reconciliation of funds:						
Total funds brought forward	13	24,548.09	46,112.94	9,315.55	79,976.58	80,167.18
Total funds carried forward	13	**27,186.43**	**44,426.72**	**4,316.80**	**75,929.95**	**79,976.58**

The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	3,651.60	4,826.28
Total fixed assets		**3,651.60**	**4,826.28**
Current assets:			
Stocks		-	-
Debtors	9	4,731.92	8,443.17
Cash at bank and on hand	11	72,395.74	81,869.67
Total current assets		**77,127.66**	**90,312.84**
Liabilities:			
Creditors: amounts falling due within one year	10	4,849.31	15,162.54
Net current assets or liabilities		**72,278.35**	**75,150.30**
Total assets less current liabilities	12	**75,929.95**	**79,976.58**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**75,929.95**	**79,976.58**
The funds of the charity:			
Unrestricted funds - Non-designated	13	27,186.43	24,548.09
Unrestricted funds - Designated	13	44,426.72	46,112.94
Total unrestricted funds	13	**71,613.15**	**70,661.03**
Restricted funds	13	4,316.80	9,315.55
Endowment funds		-	-
Total charity funds	13	**75,929.95**	**79,976.58**

Approved by the Trustees on 24 March 2026

The Revd Canon M Peat - Chairperson of Trustees

Matthew Peat

H D Turner - Chairperson of Finance Committee

Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£.p	£.p	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**(12,076.96)**	**4,145.72**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	2,603.03	2,861.94	Note 3
Purchase of property, plant and equipment	-	(5,609.21)	Note 8
Net cash provided by (used in) investment activities	**2,603.03**	**(2,747.27)**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**(9,473.93)**	**1,398.45**	
Cash and cash equivalents at the beginning of the reporting period	81,869.67	80,471.22	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**72,395.74**	**81,869.67**	(Table C.3)

Section C Cash flow statements (cont.)

Table C.2 Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(4,046.63)	(190.60)	SOFA
Adjustments for:			
Depreciation charge	1,174.68	782.93	Note 8.2
Dividends, interest and rents from investments	(2,603.03)	(2,861.94)	Note 3
(Increase)/decrease in debtors	3,711.25	(2,855.75)	Note 9
Increase/(decrease) in creditors	(10,313.23)	9,271.08	Note 10
Net cash provided by (used in) operating activities	**(12,076.96)**	**4,145.72**	

Table C.3 Analysis of cash and cash equivalents

	Total funds	Prior year funds	Note
	£.p	£.p	
Cash in hand	72,395.74	81,869.67	Note 11
Total cash and cash equivalents	**72,395.74**	**81,869.67**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:

a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity
These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 Analysis of income and receipt of endowment

			This year			
			Unrestricted			
			Unrestricted	Designated	Restricted	Total
			£.p	£.p	£.p	£.p
Trading activities	Old School Kitchen rent		18,510.08	-	-	18,510.08
	Church Centre and Church Rooms		45,536.30	-	-	45,536.30
	Car Park		1,500.00	-	-	1,500.00
	Parish Office		100.00	-	-	100.00
	Other trading		45.00	-	-	45.00
	Total trading activities		**65,691.38**	**-**	**-**	**65,691.38**
Donations & Legacies	Donations		1,246.69	-	764.81	2,011.50
	Grants	7.3	-	-	26,430.00	26,430.00
	Gift Aid recovered		-	-	-	-
	Total donations and legacies		**1,246.69**	**-**	**27,194.81**	**28,441.50**
Investments	Interest		2,603.03	-	-	2,603.03
	Total investments and interest		**2,603.03**	**-**	**-**	**2,603.03**
Other income			-	-	-	-
	Total other income		**-**	**-**	**-**	**-**
	Total income		**69,541.10**	**-**	**27,194.81**	**96,735.91**

			Last Year			
Trading activities	Old School Kitchen rent		18,663.14	-	-	18,663.14
	Church Centre and Church Rooms		41,222.85	-	-	41,222.85
	Car Park		1,500.00	-	-	1,500.00
	Parish Office		100.00	-	-	100.00
	Total trading activities		**61,485.99**	**-**	**-**	**61,485.99**
Donations and legacies	Donations		676.97	-	9,365.00	10,041.97
	Grants		-	-	-	-
	Total donations and legacies	-	**676.97**	**-**	**9,365.00**	**10,041.97**
Investments	Interest		2,861.94	-	-	2,861.94
	Total investments and interest		**2,861.94**	**-**	**-**	**2,861.94**
Other income			-	-	-	-
	Total		**-**	**-**	**-**	**-**
	Total income		**65,024.90**	**-**	**9,365.00**	**74,389.90**

Section D Notes to the accounts (...cont)

Note 4 Analysis of expenditure

			This year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£.p	£.p	£.p	£.p
Utilities	Electricity		3,497.93	-	-	3,497.93
	Gas		5,907.04	-	-	5,907.04
	Water		2,026.31	-	-	2,026.31
	Insurance		3,787.68	-	-	3,787.68
	Total utilities		**15,218.96**	**-**	**-**	**15,218.96**
Maintenance	Repairs and replacements		4,280.75	295.00	-	4,575.75
	Cleaning including materials		4,698.90	-	-	4,698.90
	maintenance costs (labour)	6	24,947.97	-	-	24,947.97
	Total maintenance		**33,927.62**	**295.00**	**-**	**34,222.62**
Administration	Office costs (labour)	6	11,960.33	-	-	11,960.33
	Office costs (other)		2,416.74	-	0.25	2,416.99
	Depreciation		1,174.68	-	-	1,174.68
	Legal and professional		-	-	-	-
	Governance		375.00	-	-	375.00
	Health and safety		244.43	-	-	244.43
	Miscellaneous		1,474.78	-	0.75	1,475.53
	Total administration		**17,645.96**	**-**	**1.00**	**17,646.96**
Grants and Donations		7.1	-	-	-	-
Other	(Zero Carbon project)		-	1,835.25	31,859	33,694.00
	Total grants, donations and other		**-**	**1,835.25**	**31,858.75**	**33,694.00**
	Total expenditure		**66,792.54**	**2,130.25**	**31,859.75**	**100,782.54**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£.p	£.p	£.p	£.p
Utilities	Electricity		5,252.70	-	-	5,252.70
	Gas		9,235.30	-	-	9,235.30
	Water		663.25	-	-	663.25
	Insurance		3,861.96	-	-	3,861.96
	Total utilities		**19,013.21**	**-**	**-**	**19,013.21**
Maintenance	Repairs and replacements		1,479.46	-	-	1,479.46
	Cleaning including materials		4,709.67	-	-	4,709.67
	maintenance costs (labour)	6	19,675.27	-	-	19,675.27
	Total maintenance		**25,864.40**	**-**	**-**	**25,864.40**
Administration	Office costs (labour)	6	12,198.09	-	-	12,198.09
	Office costs (other)		3,399.68	-	49.45	3,449.13
	Depreciation		782.93	-	-	782.93
	Legal and professional		-	-	-	-
	Health and safety		263.34	-	-	263.34
	Miscellaneous		-	-	-	-
	Total administration		**16,644.04**	**-**	**49.45**	**16,693.49**
Grants and Donations	Wetherby St James PCC		-	-	-	-
	Total		**-**	**-**	**-**	**-**
Other			10,529	2,480	-	13,009
	Total grants, donations and other		**10,529**	**2,480**	**-**	**13,009**
	Total expenditure		**72,051.05**	**2,480.00**	**49.45**	**74,580.50**

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	375.00	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £.p	Last year £.p
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator, Assistant Administrator and Church/Church Centre Caretaker who are employed by The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (0.75) and Parish Administrators (0.44) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Names of institutions	Purpose	Total amount of grants paid £.p
		-
	Total grants payable	-

7.2 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object.
Related party transactions are made on terms equivalent to those that prevail in arms length transactions.
Certain salary and other costs are incurred by St James PCC on behalf of the charity and recharged at cost (see note 6.1).

7.3 Analysis of government grants received

		This year £.p	Last year £.p
Grants		-	-

7.4 Analysis of other grants received

		This year £.p
Benefact Trust	Supply and installation of solar pv system	1,750.00
Garfield Weston Trust	Supply and installation of solar pv system	5,000.00
National Lottery	Supply and installation of solar pv system and water heaters etc	19,680.00
	Total of grants receivable	**26,430.00**

Section D Notes to the accounts (...cont)

Note 8 Tangible fixed assets

8.1 Cost or valuation:

	*Freehold land & buildings	Fixtures and fittings	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£.p	£.p	£.p	£.p	£.p	£.p
Balance b/fwd	-	33,498.17	-	3,805.50	-	37,303.67
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	**-**	**33,498.17**	**-**	**3,805.50**	**-**	**37,303.67**

8.2 Accumulated depreciation and impairment provisions:

Basis		SL	SL	SL		
Rate		20%	25%	25%		
Balance b/fwd	-	29,551.89	-	2,925.50	-	32,477.39
Depreciation charge for year	-	910.68	-	264.00	-	1,174.68
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	**-**	**30,462.57**	**-**	**3,189.50**	**-**	**33,652.07**

8.3 Net book value:

Brought forward	-	**3,946.28**	-	**880.00**	-	**4,826.28**
Carried forward	-	**3,035.60**	-	**616.00**	-	**3,651.60**

8.4 Revaluation:

No fixed assets have been revalued during the year.

The properties known as the Church Centre, Church Room and Old School Kitchen are vested in the Leeds Diocesan Board Of Finance, formerly The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by a Scheme of 5th March 1943 (as affected by the provisions of the Charities Act, 1960).

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£.p	£.p	£.p	£.p
Trade debtors	1,431.48	849.00	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors		-	-	-
Prepayments and accrued income	3,300.44	7,594.17	-	-
Total	**4,731.92**	**8,443.17**	**-**	**-**

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£.p	£.p	£.p	£.p
Loans and overdrafts	-	-	-	-
Trade creditors	2,148.53	1,618.50	-	-
Amounts due to subsidiary and associated undertakings	242.59	9,960.95	-	-
Other creditors	-	-	-	-
Accrued and deferred income	2,458.19	3,583.09	-	-
Total	**4,849.31**	**15,162.54**	**-**	**-**

10.2 Security over assets

None

Note 11 Cash at bank and in hand

		This year	Last year
		£.p	£.p
11.1	Short term deposits	65,703.07	71,137.77
	Cash at bank and on hand	6,389.86	10,255.00
	Other	302.81	476.90
	Total	72,395.74	81,869.67

Section D Notes to the accounts (cont)

Note 12 Analysis of net assets between funds

	Unrestricted funds £.p	Designated Unrestricted funds £.p	Restricted funds £.p	Total £.p
Fixed assets	3,651.60	-	-	3,651.60
Investments	-	-	-	-
Net current assets	23,534.83	44,426.72	4,316.80	72,278.35
Total net assets	**27,186.43**	**44,426.72**	**4,316.80**	**75,929.95**

Note 13 Unrestricted and Designated funds

13.1 Movement in major funds

Fund names	Fund balances brought forward £.p	Income and receipts of endowment £.p	Expenditure £.p	Transfers £.p	Gains and losses £.p	Fund balances carried forward £.p
General	24,548.09	69,541.10	(66,792.54)	(110.22)	-	27,186.43
Designated Funds:						
Fabric	10,887.92	-	(295.00)	-	-	10,592.92
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	4,835.00	-	-	-	-	4,835.00
Zero Carbon Fund	1,391.22	-	(1,835.25)	444.03	-	-
Restricted Funds:						
David York Foundation	9,315.55	27,194.81	(31,859.75)	(333.81)	-	4,316.80
Wetherby St James#	-	-	-	-	-	-
Total Funds	**79,976.58**	**96,735.91**	**(100,782.54)**	**-**	**-**	**75,929.95**

*LTMM&R Long Term Major Maintenance and Renewals

David York Foundation - Grants, donations and costs associated with the Net Zero Carbon activities.

#Wetherby St James Restricted Fund - Salary costs incurred for Wetherby St James PCC and reimbursed. This fund is self balancing.

13.2 Transfers between funds

From Fund	To Fund	Reason	Amount
General Fund and Restricted David York Foundation Fund	Designated Zero Carbon Fund	To clear shortfall	444.03
Unrestricted General Fund	Restricted David York Foundation	Rectify 2024 mispost	110.22

Annual accounts for the period 1 January 2024 to 31 December 2024

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Total this year	Total last year
		£.p	£.p	£.p	£.p	£.p
Income and receipts of endowment:	3					
Trading activities		61,485.99	-	-	61,485.99	58,238.69
Donations, grants and legacies		676.97	-	9,365.00	10,041.97	890.00
Investments		2,861.94	-	-	2,861.94	2,582.46
Other income		-	-	-	-	179.52
Total incoming resources		**65,024.90**	**-**	**9,365.00**	**74,389.90**	**61,890.67**
Expenditure on:	4					
Utilities		19,013.21	-	-	19,013.21	22,419.06
Maintenance		25,864.40	-	-	25,864.40	38,073.88
Administration		16,644.04	-	49.45	16,693.49	14,210.63
Donations		-	-	-	-	-
Other		10,529.40	2,480.00	-	13,009.40	-
Total expenditure		**72,051.05**	**2,480.00**	**49.45**	**74,580.50**	**74,703.57**
Net income/(expenditure)		**(7,026.15)**	**(2,480.00)**	**9,315.55**	**(190.60)**	**(12,812.90)**
Transfer between funds - In		-	2,880.00	-	2,880.00	-
Transfer between funds - Out		(2,880.00)	-	-	(2,880.00)	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**(9,906.15)**	**400.00**	**9,315.55**	**(190.60)**	**(12,812.90)**
Reconciliation of funds:						
Total funds brought forward	13	34,454.24	45,712.94	-	80,167.18	92,980.08
Total funds carried forward	13	**24,548.09**	**46,112.94**	**9,315.55**	**79,976.58**	**80,167.18**

The notes on pages 10 to 19 form part of this account.

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2025 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters.
consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Cutler & Co
Chartered Certified Accountants
Brook House, Church Lane, Garforth, LS25 1HB

Date: 11 March 2026

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2024

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2024.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and the Parish Church of St James.

The Church Centre Trust has had a solid year with income from room lettings rising some £3,250, providing a sound platform for Community use. We are indebted to the members of the Parish Office for their efficient administration of the Centre.

As well as supporting Wetherby St James Church by accommodating its meetings, lunches and coffee mornings etc the WSJCCT has provided a base for its outreach to the local community including the Community and Christmas Fairs, Sunday School activities, Love Lunch, Man With A Pan, Breathing Spaces and Warm Spaces etc. Further the Church Centre properties have been used by some 73/80 local organisations and individuals over the year.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

The Trust recorded a deficit of £9,506 for the year ended 31 December 2024 (2023: £12,813 deficit). This deficit includes significant non-recurring expenditures, as detailed below.

Income:

Total income for the year increased to £65,024 (2023: £61,711). This growth was primarily driven by:

* Increased rental income: £61,485 (2023: £58,238)
* Growth in interest income, which offset a decrease in donations from organisations using the premises

Expenditure:

* Operating expenses decreased by £3,742, primarily due to lower utility costs (£15,151 in 2024 compared to £18,893 in 2023).
* Administration and incidental costs increased by £3,273 (£16,611 in 2024 compared to £13,371 in 2023).

Surplus/Deficit:

* Excluding non-recurring items, the Trust generated a surplus of £3,503 from its normal operating activities.
* However, the following significant non-recurring expenditures were incurred:
  * Water supply upgrade: £10,529
  * Fundraising consultancy for Net Zero Carbon activities: £2,480
* These non-recurring costs resulted in the overall deficit of £9,506.

Reserves:

* The Trust's unrestricted funds balance decreased to £24,548.
* Unrestricted designated funds decreased to £46,113.
* Total unrestricted reserves have fallen to £70,661 (2023: £80,167).
* The restricted David York Foundation fund for zero carbon activities holds £9,316.

Future Plans:

* Planning permission has been granted for the installation of solar panels and electric vehicle charging points. Fundraising efforts are underway to support this project, with £9,365 raised to date, including a grant from the Archbishop's Council. The grant was made to Wetherby St James PCC with the grantors agreement to the money being donated to WSTCCT for this purpose.
* The Trust aims to continue generating a surplus from normal trading activities and to pursue its Net Zero Carbon aspirations.

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress
(ii) Reasonably foreseeable capital projects at the time of drafting this policy
(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease
(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current lease
(v) The day to day operating costs for a 3 month period
(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor
(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the income and expenditure result for 2024 the transfer has not been made to this fund, which currently stands at £4,835.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.
It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.
An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the financial outturn for 2024 and uncertainties for 2025 the transfer has not been made to this fund, which currently stands at £10.887.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to £20,000.

(v) Net Zero Carbon Fund

Established to provide funding for the work required to achieve the net zero carbon aspirations of the trustees for the Trust. £11,380 in total has been transferred into this fund from the General Fund and after property improvement and fundraising costs the fund currently stands at £1,391.

Restricted Funds:

(vi) David York Foundation

Established in 2024 for donations and grants received and costs specifically for the zero carbon aspirations of the CCT. Currently £9,315 is held in the Restricted David York Foundation Fund.

(vii) Wetherby St James PCC

Used by the CCT to segregate costs paid on behalf of Wetherby St James PCC and record reimbursement. This fund is self balancing.

For full details of fund balances and movements therein, please refer to notes 13.1.

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- Leeds Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served as trustees of Wetherby St James Church Centre Trust during the year were:

The Revd Canon Matthew Peat	Chairperson
Emma Beddoe	Vice Chairperson
Jean Heaton	Vice Chairperson
Hilary Bailey	
David Bewell	
Derek Brown	From 25 April
Lorna Earle	From 25 April
Lesley Goodall	
Alan Grimes	
Elaine Hainsworth	
Robert Haskins	
Toni Hibbert	
Angela Jenkins	From 25 April
Lorna Johnson	To 28 June
Stephanie Kemp	
Val Lumsden	
Gina Metcalfe	Secretary
David Startup	
Neil Stobert	From 25 April
Sue Taylor	
Hugh Turner	
Kathryn Wenn	
Geoff Williams	
David York	To 19 June

Co-opted members:
Marilyn Smith

Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 25 March 2025 and signed on their behalf by:



The Revd Canon M Peat - Chairperson



H D Turner - Chairperson of Finance Committee

Annual accounts for the period 1 January 2024 to 31 December 2024

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Total this year	Total last year
		£	£	£	£	£
Income and receipts of endowment:	3					
Trading activities		61,485.99	-	-	61,485.99	58,238.69
Donations, grants and legacies		676.97	-	9,365.00	10,041.97	890.00
Investments		2,861.94	-	-	2,861.94	2,582.46
Other income		-	-	-	-	179.52
Total incoming resources		**65,024.90**	**-**	**9,365.00**	**74,389.90**	**61,890.67**
Expenditure on:	4					
Utilities		19,013.21	-	-	19,013.21	22,419.06
Maintenance		25,864.40	-	-	25,864.40	38,073.88
Administration		16,644.04	-	49.45	16,693.49	14,210.63
Donations		-	-	-	-	-
Other		10,529.40	2,480.00	-	13,009.40	-
Total expenditure		**72,051.05**	**2,480.00**	**49.45**	**74,580.50**	**74,703.57**
Net income/(expenditure)		**(7,026.15)**	**(2,480.00)**	**9,315.55**	**(190.60)**	**(12,812.90)**
Transfer between funds - In		-	2,880.00	-	2,880.00	-
Transfer between funds - Out		(2,880.00)	-	-	(2,880.00)	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**(9,906.15)**	**400.00**	**9,315.55**	**(190.60)**	**(12,812.90)**
Reconciliation of funds:						
Total funds brought forward	13	34,454.24	45,712.94	-	80,167.18	92,980.08
Total funds carried forward	13	**24,548.09**	**46,112.94**	**9,315.55**	**79,976.58**	**80,167.18**

The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	4,826.28	-
Total fixed assets		**4,826.28**	**-**
Current assets:			
Stocks		-	
Debtors	9	8,443.17	5,587.42
Cash at bank and on hand	11	81,869.67	80,471.22
Total current assets		**90,312.84**	**86,058.64**
Liabilities:			
Creditors: amounts falling due within one year	10	15,162.54	5,891.46
Net current assets or liabilities		**75,150.30**	**80,167.18**
Total assets less current liabilities	12	**79,976.58**	**80,167.18**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**79,976.58**	**80,167.18**
The funds of the charity:			
Unrestricted funds - Non-designated	13	24,548.09	34,454.24
Unrestricted funds - Designated	13	46,112.94	45,712.94
Restricted funds		9,315.55	-
Total unrestricted funds	13	**79,976.58**	**80,167.18**
Restricted funds		-	-
Endowment funds		-	-
Total charity funds	13	**79,976.58**	**80,167.18**

Approved by the Trustees on 25th March 2025

The Revd Canon M Peat - Chairperson of Trustees

Matthew Peat

H D Turner - Chairperson of Finance Committee

H D Turner

Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£	£	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**4,145.72**	**(16,949.59)**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	2,861.94	2,582.46	Note 3
Purchase of property, plant and equipment	(5,609.21)	-	Note 8
Net cash provided by (used in) investment activities	**(2,747.27)**	**2,582.46**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**1,398.45**	**(14,367.13)**	
Cash and cash equivalents at the beginning of the reporting period	80,471.22	94,838.35	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**81,869.67**	**80,471.22**	(Table C.3)

Section C Cash flow statements (cont.)

Table C.2 Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(190.60)	(12,812.90)	SOFA
Adjustments for:			
Depreciation charge	782.93		Note 8.2
Dividends, interest and rents from investments	(2,861.94)	(2,582.46)	Note 3
(Increase)/decrease in debtors	(2,855.75)	(941.82)	Note 9
Increase/(decrease) in creditors	9,271.08	(612.41)	Note 10
Net cash provided by (used in) operating activities	**4,145.72**	**(16,949.59)**	

Table C.3 Analysis of cash and cash equivalents

	Total funds	Prior year funds	Note
	£	£	
Cash in hand	81,869.67	80,471.22	Note 11
Total cash and cash equivalents	**81,869.67**	**80,471.22**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:
a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 Analysis of income and receipt of endowment

			This year Unrestricted £	Unrestricted Designated £	Restricted £	Total £
Trading activities	Old School Kitchen rent		18,663.14	-	-	18,663.14
	Church Centre and Church Rooms		41,222.85	-	-	41,222.85
	Car Park		1,500.00	-	-	1,500.00
	Parish Office		100.00	-	-	100.00
	Total trading activities		**61,485.99**	**-**	**-**	**61,485.99**
Donations & Legacies	Donations		676.97	-	9,365.00	10,041.97
	Grants	7.4	-	-	-	-
	Gift Aid recovered		-	-	-	-
	Total donations and legacies		**676.97**	**-**	**9,365.00**	**10,041.97**
Investments	Interest		2,861.94	-	-	2,861.94
	Total investments and interest		**2,861.94**	**-**	**-**	**2,861.94**
Other income	Wetherby St James PCC		-	-	-	-
	Total other income		**-**	**-**	**-**	**-**
	Total income		**65,024.90**	**-**	**9,365.00**	**74,389.90**
			Last Year			
Trading activities	Old School Kitchen rent		18,476.05	-	-	18,476.05
	Church Centre and Church Rooms		38,454.33	-	-	38,454.33
	Car Park		1,208.31	-	-	1,208.31
	Parish Office		100.00	-	-	100.00
	Total		**58,238.69**	**-**	**-**	**58,238.69**
Donations and legacies	Donations		890.00	-	-	890.00
	Grants		-	-	-	-
	Total	-	**890.00**	**-**	**-**	**890.00**
Investments	Interest		2,582.46	-	-	2,582.46
			2,582.46	**-**	**-**	**2,582.46**
Other income	Wetherby St James PCC		-	-	179.52	179.52
	Total		**-**	**-**	**179.52**	**179.52**
	Total income		**61,711.15**	**-**	**179.52**	**61,890.67**

Section D Notes to the accounts (...cont)

Note 4 Analysis of expenditure

			This year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£	£	£	£
Utilities	Electricity		5,252.70	-	-	5,252.70
	Gas		9,235.30	-	-	9,235.30
	Water		663.25	-	-	663.25
	Insurance		3,861.96	-	-	3,861.96
	Total utilities		**19,013.21**	**-**	**-**	**19,013.21**
Maintenance	Repairs and replacements		1,479.46	-	-	1,479.46
	Cleaning including materials		4,709.67	-	-	4,709.67
	Care taker and maintenance costs (labour)	6	19,675.27	-	-	19,675.27
	Total maintenance		**25,864.40**	**-**	**-**	**25,864.40**
Administration	Office costs (labour)	6	12,198.09	-	-	12,198.09
	Office costs (other)		3,399.68	-	49.45	3,449.13
	Depreciation		782.93	-	-	782.93
	Legal and professional		-	-	-	-
	Health and safety		263.34	-	-	263.34
	Miscellaneous		-	-	-	-
	Total administration		**16,644.04**	**-**	**49.45**	**16,693.49**
Grants and Donations	Wetherby St James PCC	7	-	-	-	-
Other	(Water supply upgrade and Zero Carbon project)		10,529.40	2,480.00	-	13,009.40
	Total grants, donations and other		**10,529.40**	**2,480.00**	**-**	**13,009.40**
	Total expenditure		**72,051.05**	**2,480.00**	**49.45**	**74,580.50**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£	£	£	£
Utilities	Electricity		7,293.52	-	-	7,293.52
	Gas		10,831.72	-	-	10,831.72
	Water		767.94	-	-	767.94
	Insurance		3,525.88	-	-	3,525.88
	Total		**22,419.06**	**-**	**-**	**22,419.06**
Maintenance	Repairs and replacements		2,220.59	11,497.19	-	13,717.78
	Cleaning including materials		5,056.08	-	-	5,056.08
	Caretaker and maintenance costs (labour)	6	19,300.02	-	-	19,300.02
	Total		**26,576.69**	**11,497.19**	**-**	**38,073.88**
Administration	Office costs (labour)	6	10,121.65	-	-	10,121.65
	Office costs (other)		3,127.98	-	104.25	3,232.23
	Depreciation		-	-	-	-
	Legal and professional		-	660.00	-	660.00
	Health and safety		121.48	-	75.27	196.75
	Miscellaneous		-	-	-	-
	Total		**13,371.11**	**660.00**	**179.52**	**14,210.63**
Grants and Donations	Wetherby St James PCC		-	-	-	-
	Total		**-**	**-**	**-**	**-**
Other			-	-	-	-
	Total		**-**	**-**	**-**	**-**
	Total expenditure		**62,366.86**	**12,157.19**	**179.52**	**74,703.57**

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	None	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £	Last year £
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator, Assistant Administrator and Church/Church Centre Caretaker who are employed by The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (0.75) and Parish Administrators (0.44) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
Total	-	-

7.2 Grants made to institutions:

Names of institutions	Total amount of grants paid £
	-
Total grants to institutions	-

7.3 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object.
Related party transactions are made on terms equivalent to those that prevail in arms length transactions.
Certain salary and other costs are incurred by St James PCC on behalf of the charity and recharged at cost (see note 6.1).

7.4 Analysis of receipt of government grants

		This year £	Last year £
Grants		-	-

Section D Notes to the accounts (...cont)

Note 8 **Tangible fixed assets**

8.1 **Cost or valuation:**

	*Freehold land & buildings	Fixtures and fittings	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance b/fwd	-	33,498.17	-	3,069.53	-	36,567.70
Additions	-	4,553.24	-	1,055.97	-	5,609.21
Revaluations	-	-	-	-	-	-
Disposals	-	(4,553.24)	-	(320.00)	-	(4,873.24)
Transfers	-	-	-	-	-	-
Balance carried forward	-	**33,498.17**	-	**3,805.50**	-	**37,303.67**

8.2 **Accumulated depreciation and impairment provisions:**

Basis		SL	SL	SL	
Rate		20%	25%	25%	
Balance b/fwd	-	33,498.17	-	3,069.53	-	36,567.70
Depreciation charge for year	-	606.96	-	175.97	-	782.93
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	(4,553.24)	-	(320.00)	-	(4,873.24)
Transfers*	-	-	-	-	-	-
Balance carried forward	-	**29,551.89**	-	**2,925.50**	-	**32,477.39**

8.3 **Net book value:**

Brought forward	-	-	-	-	-	-
Carried forward	-	**3,946.28**	-	**880.00**	-	**4,826.28**

8.4 **Revaluation:**

No fixed assets have been revalued during the year.

The properties known as the Church Centre, Church Room and Old School Kitchen are vested in the Leeds Diocesan Board Of Finance, formerly The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by a Scheme of 5th March 1943 (as affected by the provisions of the Charities Act, 1960).

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	849.00	1,207.72	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	7,594.17	4,379.70	-	-
Total	**8,443.17**	**5,587.42**	**-**	**-**

Note 10 Creditors and accruals

10.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,618.50	1,538.81	-	-
Amounts due to subsidiary and associated undertakings	9,960.95	238.86	-	-
Other creditors	-	-	-	-
Accrued and deferred income	3,583.09	4,113.79	-	-
Total	**15,162.54**	**5,891.46**	**-**	**-**

10.2 Security over assets

None

Note 11 Cash at bank and in hand

	This year £	Last year £
11.1 Short term cash investments (less than 3 months maturity dat	-	-
Short term deposits	71,137.77	68,230.83
Cash at bank and on hand	10,255.00	12,240.39
Other	476.90	-
Total	81,869.67	80,471.22

Section D Notes to the accounts (cont)

Note 12 Analysis of net assets between funds

	Unrestricted funds £	Designated Unrestricted funds £	Restricted funds £	Total £
Fixed assets	4,826.28	-	-	4,826.28
Investments	-	-	-	-
Net current assets	19,721.81	46,112.94	9,315.55	75,150.30
Total net assets	**24,548.09**	**46,112.94**	**9,315.55**	**79,976.58**

Note 13 Unrestricted and Designated funds

13.1 Movement in major funds

Fund names	Fund balances brought forward £	Income and receipts of endowment £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	34,454.24	65,024.90	(72,051.05)	(2,880.00)	-	24,548.09
Designated Funds:						
Fabric	10,887.92	-	-	-	-	10,887.92
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	4,835.00	-	-	-	-	4,835.00
Zero Carbon Fund	991.22	-	(2,480.00)	2,880.00	-	1,391.22
Restricted Funds:						
David York Foundation	-	9,365.00	(49.45)	-	-	9,315.55
Wetherby St James#	-	-	-	-	-	-
Total Funds	**80,167.18**	**74,389.90**	**(74,580.50)**	**-**	**-**	**79,976.58**

*LTMM&R Long Term Major Maintenance and Renewals

David York Foundation - Grants, donations and costs associated with the Net Zero Carbon activities.

#Wetherby St James Restricted Fund - Salary costs incurred for Wetherby St James PCC and reimbursed. This fund is self balancing.

13.2 Transfers between funds

From Fund	To Fund	Reason	Amount
General Fund	Designated Zero Carbon Fund	Cover consultancy costs associated with Zero Carbon aspirations	2,880

Annual accounts for the period 1 January 2023 to 31 December 2023

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds £	Unrestricted Designated Fund £	Restricted income funds £	Total this year £	Total last year £
Income and receipts of endowment:	3					
Trading activities		58,238.69	-	-	58,238.69	55,579.36
Donations, grants and legacies		890.00	-	-	890.00	436.32
Investments		2,582.46	-	-	2,582.46	692.82
Other income		-	-	179.52	179.52	-
Total incoming resources		**61,711.15**	**-**	**179.52**	**61,890.67**	**56,708.50**
Expenditure on:	4					
Utilities		22,419.06	-	-	22,419.06	14,317.42
Maintenance		26,576.69	11,497.19	-	38,073.88	26,875.22
Administration		13,371.11	660.00	179.52	14,210.63	15,459.57
Donations		-	-	-	-	6,000.00
Total expenditure		**62,366.86**	**12,157.19**	**179.52**	**74,703.57**	**62,652.21**
Net income/(expenditure)		**(655.71)**	**(12,157.19)**	**-**	**(12,812.90)**	**(5,943.71)**
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**(655.71)**	**(12,157.19)**	**-**	**(12,812.90)**	**(5,943.71)**
Reconciliation of funds:						
Total funds brought forward	13	35,109.95	57,870.13	-	92,980.08	98,923.79
Total funds carried forward	13	**34,454.24**	**45,712.94**	**-**	**80,167.18**	**92,980.08**

WETHERBY ST JAMES CHURCH CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2024 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or

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

J Cuthbertson MA. FCA

Date: 27 March 2025

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2023

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2023.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and the Parish Church of St James.

The Church Centre Trust has had a solid year with income from room lettings rising some £2,600, providing a sound platform for Community use. We are indebted to the members of the Parish Office for their efficient administration of the Centre.

As well as supporting Wetherby St James Church by accommodating its meetings, lunches and coffee mornings etc the WSJCCT has provided a base for its outreach to the local community including the Community and Christmas Fairs, Sunday School activities, Love Lunch, Man With A Pan and Warm Spaces etc. Further the Church Centre has increased the number of lettings to other organisations and individuals over the year (80/76).

However, the high level of inflation has increased staff and normal costs by some 10% while energy costs have risen by some 70%. This meant the WSJCCT has struggled to break even and has not been able to gift grants to the parish church this year.

Planning permission was granted in February for putting solar panels on the roof of the Church Rooms (and two vehicle charging points) but fundraising has yet to start. Once funds are forthcoming this will greatly help mitigate the costs of electricity.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

The Trusts financial outturn for 2023 was a negative £12,813 - £656 on the General Fund and £12,157 on the Designated Funds.

However, both the number of hirers and rental income continues to increase £58,239 (£55,579). Also voluntary donations from organisations who use the Centre are up on 2022 (£890/£436) as is bank interest.

However, these income increases have been more than covered by the increase in energy costs (£18,125 / £10,406) and labour costs.

Turning to the Designated Funds £7,890 has been spent on the car park and £3606 on installing LED lighting as part of the Zero Carbon aspirations. In the circumstances it has not been possible to top up the Designated Funds in accordance with the Trustees Reserve Policy from income or make a contribution to Wetherby St James' costs.

Looking forward to 2024 the room hire rates will be increased and the energy contracts have been re-negotiated. Further while it is hoped that outside funding can be found for much of the net zero carbon work the Trust is likely to incur costs in this area also. Of the £8,500 allocated for Zero Carbon costs £991 remains unspent. It is likely therefore, that during 2024 the Trust will again incur a financial deficit, but it currently has reserves of some £80,167 (£92,980).

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress
(ii) Reasonably foreseeable capital projects at the time of drafting this policy
(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease
(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current
(v) The day to day operating costs for a 3 month period
(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor
(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the income and expenditure result for 2023 the transfer has not been made to this fund, which currently stands at £4,835.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.

It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.

An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the financial outturn for 2023 and uncertainties for 2024 the transfer has not been made to this fund, which currently stands at £10.887.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to approximately £20,000.

(v) Net Zero Carbon Fund

Established to provide funding for the work required to achieve the net zero carbon aspirations of the trustees for the Trust. The fund was set up with £8,500 from the General Fund and during 2023 £4,266 was spent leaving a balance of £991 remaining.

For full details of fund balances and movements therein, please refer to notes 13.1.

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- The West Yorkshire & Dales Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served on the Wetherby With Linton Parochial Church Council during the year were:

The Revd Canon Brendan Giblin	Chairperson - Resigned 05 March 2023
The Revd Canon Matthew Peat	Chairperson - Appointed 30 November 2023
Emma Beddoe	Vice Chairperson
Hilary Bailey	Appointed 27 April 2023
David Bewell	
Julie Coultas	
Alan Grimes	Appointed 26 September 2023
Elaine Hainsworth	
Robert Haskins	
Jean Heaton	
Richard Hughes	Resigned 09 September 2023
Lorna Johnson	
Stephanie Kemp	
Val Lumsden	
Gina Metcalfe	Secretary
David Startup	
Jackie Taylor	
Marie Taylor	Retired 27 April 2023
Steve Taylor	Retired 27 April 2023
Sue Taylor	Appointed 27 April 2023
Hugh Turner	Appointed 27 April 2023
Kathryn Wenn	
Geoff Williams	Appointed 27 April 2023
David York	

Co-opted members:

Marilyn Smith	
Robert Greene	Retired 27 April 2023

John Cuthbertson MA.FCA acted as Independent Examiner of the accounts.
Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 06 February 2024 and signed on their behalf by:



The Revd Canon M Peat - Chairperson



H D Turner - Chairperson of Finance Committee

Annual accounts for the period 1 January 2023 to 31 December 2023

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds £	Unrestricted Designated Fund £	Restricted income funds £	Total this year £	Total last year £
Income and receipts of endowment:	3					
Trading activities		58,238.69	-	-	58,238.69	55,579.36
Donations, grants and legacies		890.00	-	-	890.00	436.32
Investments		2,582.46	-	-	2,582.46	692.82
Other income		-	-	179.52	179.52	-
Total incoming resources		**61,711.15**	**-**	**179.52**	**61,890.67**	**56,708.50**
Expenditure on:	4					
Utilities		22,419.06	-	-	22,419.06	14,317.42
Maintenance		26,576.69	11,497.19	-	38,073.88	26,875.22
Administration		13,371.11	660.00	179.52	14,210.63	15,459.57
Donations		-	-	-	-	6,000.00
Total expenditure		**62,366.86**	**12,157.19**	**179.52**	**74,703.57**	**62,652.21**
Net income/(expenditure)		**(655.71)**	**(12,157.19)**	**-**	**(12,812.90)**	**(5,943.71)**
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**(655.71)**	**(12,157.19)**	**-**	**(12,812.90)**	**(5,943.71)**
Reconciliation of funds:						
Total funds brought forward	13	35,109.95	57,870.13	-	92,980.08	98,923.79
Total funds carried forward	13	**34,454.24**	**45,712.94**	**-**	**80,167.18**	**92,980.08**

The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	-	-
Total fixed assets		-	-
Current assets:			
Stocks		-	-
Debtors	9	5,587.42	4,645.60
Cash at bank and on hand	11	80,471.22	94,838.35
Total current assets		**86,058.64**	**99,483.95**
Liabilities:			
Creditors: amounts falling due within one year	10	5,891.46	6,503.87
Net current assets or liabilities		**80,167.18**	**92,980.08**
Total assets less current liabilities	12	**80,167.18**	**92,980.08**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**80,167.18**	**92,980.08**
The funds of the charity:			
Unrestricted funds - Non-designated	13	34,454.24	35,109.95
Unrestricted funds - Designated	13	45,712.94	57,870.13
Restricted funds		-	-
Total unrestricted funds	13	**80,167.18**	**92,980.08**
Restricted funds		-	-
Endowment funds		-	-
Total charity funds	13	**80,167.18**	**92,980.08**

Approved by the Trustees on 06 February 2024

The Revd Canon M Peat - Chairperson of Trustees

Matthew Peat

H D Turner - Chairperson of Finance Committee

HT Turner

Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£	£	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**(16,949.59)**	**(9,534.01)**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	2,582.46	692.82	Note 3
Purchase of property, plant and equipment	-	-	Note 8
Net cash provided by (used in) investment activities	**2,582.46**	**692.82**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**(14,367.13)**	**(8,841.19)**	
Cash and cash equivalents at the beginning of the reporting period	94,838.35	103,679.54	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**80,471.22**	**94,838.35**	(Table C.3)

Section C Cash flow statements (cont)

Table C.2 Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(12,812.90)	(5,943.71)	SOFA
Adjustments for:			
Depreciation charge	-	360.00	Note 8.2
Dividends, interest and rents from investments	(2,582.46)	(692.82)	Note 3
(Increase)/decrease in debtors	(941.82)	(498.16)	Note 9
Increase/(decrease) in creditors	(612.41)	(2,759.32)	Note 10
Net cash provided by (used in) operating activities	**(16,949.59)**	**(9,534.01)**	

Table C.3 Analysis of cash and cash equivalents

	Total funds	Prior year funds	Note
	£	£	
Cash in hand	80,471.22	94,838.35	Note 11
Total cash and cash equivalents	**80,471.22**	**94,838.35**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:
a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 **Analysis of income and receipt of endowment**

			This year Unrestricted Unrestricted £	Designated £	Restricted £	Total £
Trading activities	Old School Kitchen rent		18,476.05	-	-	18,476.05
	Church Centre and Church Rooms		38,454.33	-	-	38,454.33
	Car Park		1,208.31	-	-	1,208.31
	Parish Office		100.00	-	-	100.00
	Total trading activities		**58,238.69**	-	-	**58,238.69**
Donations & Legacies	Donations		890.00	-	-	890.00
	Grants	7.4	-	-	-	-
	Total donations and legacies		**890.00**	-	-	**890.00**
Investments	Interest		2,582.46	-	-	2,582.46
	Total investments and interest		**2,582.46**	-	-	**2,582.46**
Other income	Wetherby St James PCC		-	-	179.52	**179.52**
	Total other income		-	-	**179.52**	**179.52**
	Total income		**61,711.15**	-	**179.52**	**61,890.67**

			Last Year			
Trading activities	Old School Kitchen rent		18,574.67	-	-	18,574.67
	Church Centre and Church Rooms		35,604.69	-	-	35,604.69
	Car Park		1,300.00	-	-	1,300.00
	Parish Office		100.00	-	-	100.00
	Total		**55,579.36**	-	-	**55,579.36**
Donations and legacies	Donations		436.32	-	-	436.32
	Grants		-	-	-	-
	Total	-	**436.32**	-	-	**436.32**
Investments	Interest		692.82	-	-	692.82
			692.82	-	-	**692.82**
	Total income		**56,708.50**	-		**56,708.50**

Section D Notes to the accounts (...cont)

Note 4 Analysis of expenditure

			This year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£	£	£	£
Utilities	Electricity		7,293.52	-	-	7,293.52
	Gas		10,831.72	-	-	10,831.72
	Water		767.94	-	-	767.94
	Insurance		3,525.88	-	-	3,525.88
	Total utilities		**22,419.06**	-	-	**22,419.06**
Maintenance	Repairs and replacements		2,220.59	11,497.19	-	13,717.78
	Cleaning including materials		5,056.08	-	-	5,056.08
	Care taker and maintenance costs (labour)	6	19,300.02	-	-	19,300.02
	Total maintenance		**26,576.69**	**11,497.19**	-	**38,073.88**
Administration	Office costs (labour)	6	10,121.65	-	-	10,121.65
	Office costs (other)		3,127.98	-	104.25	3,232.23
	Depreciation		-	-	-	-
	Legal and professional		-	660.00	-	660.00
	Health and safety		121.48	-	75.27	196.75
	Miscellaneous		-	-	-	-
	Total administration		**13,371.11**	**660.00**	**179.52**	**14,210.63**
Grants and Donations	Wetherby St James PCC	7	-	-	-	-
Other			-	-	-	-
	Total grants, donations and other		-	-	-	-
	Total expenditure		**62,366.86**	**12,157.19**	**179.52**	**74,703.57**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year			
			Unrestricted	Unrestricted Designated	Restricted	Total
			£	£	£	£
Utilities	Electricity		4,303.57	-	-	4,303.57
	Gas		6,102.40	-	-	6,102.40
	Water		716.22	-	-	716.22
	Insurance		3,195.23	-	-	3,195.23
	Total		**14,317.42**	-	-	**14,317.42**
Maintenance	Repairs and replacements		2,853.17	2,140.99	-	4,994.16
	Cleaning including materials		3,854.77	-	-	3,854.77
	Caretaker and maintenance costs (labour)	6	18,026.29	-	-	18,026.29
	Total		**24,734.23**	**2,140.99**	-	**26,875.22**
Administration	Office costs (labour)	6	8,440.85	-	-	8,440.85
	Office costs (other)		3,416.52	-	-	3,416.52
	Depreciation		360.00	-	-	360.00
	Legal and professional		-	3,242.20	-	3,242.20
	Miscellaneous		-	-	-	-
	Total		**12,217.37**	**3,242.20**	-	**15,459.57**
Grants and Donations	Wetherby St James PCC		6,000.00	-	-	6,000.00
0	***Total***		**6,000.00**	-	-	**6,000.00**
Other			-	-	-	-
	Total		-	-	-	-
	Total expenditure		**57,269.02**	**5,383.19**	-	**62,652.21**

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	None	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £	Last year £
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator, Assistant Administrator and Church/Church Centre Cleaner who are employed by The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (0.75) and Parish Administrators (0.4) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
Total	-	-

7.2 Grants made to institutions:

Names of institutions	Total amount of grants paid £
	-
Total grants to institutions	-

7.3 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object. Related party transactions are made on terms equivalent to those that prevail in arms length transactions.
Certain salary and other costs are incurred by St James PCC on behalf of the charity and recharged at cost (see note 6.1).

7.4 Analysis of receipt of government grants

		This year £	Last year £
Grants		-	-

Section D Notes to the accounts (...cont)

Note 8 **Tangible fixed assets**

8.1 **Cost or valuation:**

	*Freehold land & buildings	Fixtures, fittings and equipment	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	33,498.17	-	3,199.52	-	36,697.69
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	(129.99)	-	(129.99)
Transfers	-	-	-	-	-	-
Balance carried forward	**-**	**33,498.17**	-	**3,069.53**	**-**	**36,567.70**

8.2 **Accumulated depreciation and impairment provisions:**

Basis		SL	SL	SL	
Rate		20%	25%	25%	
Balance brought forward	-	33,498.17	-	3,199.52	-	36,697.69
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	(129.99)	-	(129.99)
Transfers*	-	-	-	-	-	-
Balance carried forward	**-**	**33,498.17**	-	**3,069.53**	**-**	**36,567.70**

8.3 **Net book value:**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

8.4 **Revaluation:**

No fixed assets have been revalued during the year.

The properties known as the Church Centre, Church Room and Old School Kitchen are vested in the Leeds Diocesan Board Of Finance, formerly The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by a Scheme of 5th March 1943 (as affected by the provisions of the Charities Act, 1960).

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,207.72	1,160.42	-	-
Amounts due from subsidiary and associated undertakings	-	211.54	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	4,379.70	3,273.64	-	-
Total	**5,587.42**	**4,645.60**	-	-

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,538.81	2,129.03	-	-
Amounts due to subsidiary and associated undertakings	238.86	-	-	-
Other creditors	-	-	-	-
Accrued and deferred income	4,113.79	4,374.84	-	-
Total	**5,891.46**	**6,503.87**	-	-

10.2 Security over assets

None

Note 11 Cash at bank and in hand

	This year £	Last year £
11.1 Short term cash investments (less than 3 months maturity da	-	-
Short term deposits	68,230.83	79,314.93
Cash at bank and on hand	12,240.39	15,523.42
Other	-	-
Total	80,471.22	94,838.35

Section D Notes to the accounts (cont)

Note 12 **Analysis of net assets between funds**

	Unrestricted funds £	Designated Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Investments	-	-	-	-
Net current assets	34,454.24	45,712.94	-	80,167.18
Total net assets	**34,454.24**	**45,712.94**	**-**	**80,167.18**

Note 13 **Unrestricted and Designated funds**

13.1 **Movement in major funds**

Fund names	Fund balances brought forward £	Income and receipts of endowment £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	35,109.95	61,711.15	(62,366.86)	-	-	34,454.24
Fabric	18,778.53	-	(7,890.61)	-	-	10,887.92
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	4,835.00	-	-	-	-	4,835.00
Zero Carbon Fund	5,257.80	-	(4,266.58)	-	-	991.22
Wetherby St James#	-	179.52	(179.52)	-	-	-
Total Funds	**92,980.08**	**61,890.67**	**(74,703.57)**	**-**	**-**	**80,167.18**

*LTMM&R Long Term Major Maintenance and Renewals

#Wetherby St James Restricted Fund - Costs incurred for Wetherby St James PCC and reimbursed. This fund is self balancing.

13.2 **Transfers between funds**

From Fund	To Fund	Reason	Amount
			-

Annual accounts for the period 1 January 2022 to 31 December 2022

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Endowment funds	Total this year
		£	£	£	£	£
Income and receipts of endowment:	3					
Trading activities		55,579.36	-	-	-	55,579.36
Donations, grants and legacies		436.32	-	-	-	436.32
Investments		692.82	-	-	-	692.82
Total incoming resources		**56,708.50**	-	-	-	**56,708.50**
Expenditure on:	4					
Utilities		14,317.42	-	-	-	14,317.42
Maintenance		24,734.23	2,140.99	-	-	26,875.22
Administration		12,217.37	3,242.20	-	-	15,459.57
Donations		6,000.00	-	-	-	6,000.00
Total expenditure		**57,269.02**	**5,383.19**	-	-	**62,652.21**
Net income/(expenditure)		**(560.52)**	**(5,383.19)**	-	-	**(5,943.71)**
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		(8,500.00)	8,500.00	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**(9,060.52)**	**3,116.81**	-	-	**(5,943.71)**
Reconciliation of funds:						
Total funds brought forward	13	44,170.47	54,753.32	-	-	98,923.79
Total funds carried forward	13	**35,109.95**	**57,870.13**	-	-	**92,980.08**

The notes on pages 10 to 19 form part of this account.

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2023 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or

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

John Cuthbertson MA. FCA
7 Linton Avenue, Wetherby

Date: 28 March 2024

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2022

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2022.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and the Parish Church of St James.

With the restrictions due to Covid being eased the Church Centre and Rooms have been used by 76 community organisations and individuals during 2022.

In addition the premises were used for Church meetings and supporting St James' Wetherby's outreach to the local community including for the Community and Christmas Fairs, coffee mornings, Love Lunch, Sunday School, Man With A Pan and cost of living crisis initiatives amongst others.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

The Trusts financial outturn for 2022 was a negative £5,943.71 - £560.52 on the General Fund and £5,383.19 on the Designated Funds. The foregoing is before the transfer of £8,500 from the General Fund to the Designated Zero Carbon Project Fund.

However, income has recovered to pre-Covid levels.

Further on the cost side a grant of £6,000 was made to Wetherby St James PCC to assist with the church's deficit for 2022 in accordance with the CCT objectives, £2,118 spent on relacing windows at the Old School Kitchen and £3,242.19 towards achieving the Trustees zero carbon ambitions.

Looking forward to 2023 the room hire rates have been increased, but the Trust will also have to absorb substantial increases in salary and energy costs. Further while it is hoped that outside funding can be found for much of the net zero carbon work the Trust is likely to incur costs in this area also. In 2022 £8,500 was allocated for these costs of which £3,242 has so far been spent and included in the 2022 deficit. It is likely therefore, that during 2023 the Trust will again incur a financial deficit, but it currently has reserves of some £92,000.

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress

(ii) Reasonably foreseeable capital projects at the time of drafting this policy

(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease

(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current lease

(v) The day to day operating costs for a 3 month period

(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor

(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the income and expenditure deficit in 2022 the transfer has not been made to this fund, which currently stands at £4,835.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.

It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.

An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the deficit in 2022 and uncertainties about 2023 the transfer has not been made to this fund, which currently stands at £18,790.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to approximately £20,000.

(v) Net Zero Carbon Fund

Established to provide funding for the work required to achieve the net zero carbon aspirations of the trustees for the Trust. The fund was set up with £8,500 from the General Fund and during 2022 £3.242 spent.

For full details of fund balances and movements therein, please refer to notes 13.1.

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- The West Yorkshire & Dales Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served on the Wetherby With Linton Parochial Church Council during the year were:

The Revd Canon Brendan Giblin	Chairperson
Emma Beddoe	Vice Chairperson
David Bewell	
Julie Coultas	
Robert Greene	Retired April 2022
Alan Grimes	Retired April 2022
Elaine Hainsworth	
Helen Harper	Retired April 2022
Robert Haskins	
Jean Heaton	
Richard Hughes	Appointed April 2022
Lorna Johnson	
Stephanie Kemp	Appointed April 2022
Val Lumsden	
Gina Metcalfe	Secretary
Rosie Rooke	Retired April 2022
Marilyn Smith	
David Startup	
Jackie Taylor	
Marie Taylor	Appointed April 2022
Steve Taylor	Appointed April 2022
Kathryn Wenn	
David York	

Co-opted members:

Hilary Bailey	Co-opted April 2022
Robert Greene	Co-opted November 2022
Sue Taylor	Co-opted

John Cuthbertson MA.FCA acted as Independent Examiner of the accounts.
Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 10th February 2023 and signed on their behalf by:



B E C Beddoe - Vice Chairperson of Trustees



R Greene - Chairperson of Finance Committee

Annual accounts for the period 1 January 2021 to 31 December 2022

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds £	Unrestricted Designated Fund £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Income and receipts of endowment:	3						
Trading activities		55,579.36	-	-	-	55,579.36	40,222.90
Donations, grants and legacies		436.32	-	-	-	436.32	100.00
Investments		692.82	-	-	-	692.82	27.87
Total incoming resources		**56,708.50**	-	-	-	**56,708.50**	**40,350.77**
Expenditure on:	4						
Utilities		14,317.42	-	-	-	14,317.42	8,809.75
Maintenance		24,734.23	2,140.99	-	-	26,875.22	21,223.18
Administration		12,217.37	-	-	-	12,217.37	11,020.74
Donations		6,000.00	-	-	-	6,000.00	30.00
Other		-	3,242.20	-	-	3,242.20	-
Total expenditure		**57,269.02**	**5,383.19**	-	-	**62,652.21**	**41,083.67**
Net income/(expenditure)		**(560.52)**	**(5,383.19)**	-	-	**(5,943.71)**	**(732.90)**
Transfer between funds - In		-	-	-	-	-	-
Transfer between funds - Out		(8,500.00)	8,500.00	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
Net movement of funds		**(9,060.52)**	**3,116.81**	-	-	**(5,943.71)**	**(732.90)**
Reconciliation of funds:							
Total funds brought forward	13	44,170.47	54,753.32	-	-	98,923.79	99,656.69
Total funds carried forward	13	**35,109.95**	**57,870.13**	-	-	**92,980.08**	**98,923.79**

The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	-	360.00
Total fixed assets		-	**360.00**
Current assets:			
Stocks		-	-
Debtors	9	4,645.60	4,147.44
Cash at bank and on hand	11	94,838.35	103,679.54
Total current assets		**99,483.95**	**107,826.98**
Liabilities:			
Creditors: amounts falling due within one year	10	6,503.87	9,263.19
Net current assets or liabilities		**92,980.08**	**98,563.79**
Total assets less current liabilities	12	**92,980.08**	**98,923.79**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**92,980.08**	**98,923.79**
The funds of the charity:			
Unrestricted funds - Non-designated	13	35,109.95	44,170.47
Unrestricted funds - Designated	13	57,870.13	54,753.32
Revaluation reserve		-	-
Total unrestricted funds	13	**92,980.08**	**98,923.79**
Restricted funds		-	-
Endowment funds		-	-
Total charity funds	13	**92,980.08**	**98,923.79**

Approved by the Trustees on 10th February 2023

B E C Beddoe - Vice Chairperson of Trustees

R Greene - Chairperson of Finance Committee

Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£	£	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**(9,534.01)**	**11,564.89**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	692.82	27.87	Note 3
Purchase of property, plant and equipment	-	-	Note 8
Net cash provided by (used in) investment activities	**692.82**	**27.87**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**(8,841.19)**	**11,592.76**	
Cash and cash equivalents at the beginning of the reporting period	103,679.54	92,086.78	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**94,838.35**	**103,679.54**	(Table C.3)

Section C Cash flow statements (cont)

Table C.2 Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(5,943.71)	(732.90)	SOFA
Adjustments for:			
Depreciation charge	360.00	360.00	Note 8.2
Dividends, interest and rents from investments	(692.82)	(27.87)	Note 3
(Increase)/decrease in debtors	(498.16)	5,517.31	Note 9
Increase/(decrease) in creditors	(2,759.32)	6,448.35	Note 10
Net cash provided by (used in) operating activities	**(9,534.01)**	**11,564.89**	

Table C.3 Analysis of cash and cash equivalents

	Total funds	Prior year funds	Note
	£	£	
Cash in hand	94,838.35	103,679.54	Note 11
Total cash and cash equivalents	**94,838.35**	**103,679.54**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:
a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 **Analysis of income and receipt of endowment**

			This year Unrestricted Unrestricted £	Designated £	Total £
Trading activities	Old School Kitchen rent		18,574.67	-	18,574.67
	Church Centre and Church Rooms		35,604.69	-	35,604.69
	Car Park		1,300.00	-	1,300.00
	Parish Office		100.00	-	100.00
	Total trading activities		**55,579.36**	**-**	**55,579.36**
Donations & Legacies	Donations		436.32	-	436.32
	Grants	7.4	-	-	-
	Total donations and legacies		**436.32**	**-**	**436.32**
Investments	Interest		692.82	-	692.82
	Total investments and interest		**692.82**	**-**	**692.82**
	Total income		**56,708.50**	**-**	**56,708.50**

Last Year

Trading activities	Old School Kitchen rent		18,283.19	-	18,283.19
	Church Centre and Church Rooms		20,539.71	-	20,539.71
	Car Park		1,300.00	-	1,300.00
	Parish Office		100.00	-	100.00
	Total		**40,222.90**	**-**	**40,222.90**
Donations and legacies	Donations		100.00	-	100.00
	Grants		-	-	-
	Total	-	**100.00**	**-**	**100.00**
Investments	Interest		27.87	-	27.87
			27.87	**-**	**27.87**
	Total income		**40,350.77**	**-**	**40,350.77**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			This year Unrestricted		
			Unrestricted	Designated	Total
			£	£	£
Utilities	Electricity		4,303.57	-	4,303.57
	Gas		6,102.40	-	6,102.40
	Water		716.22	-	716.22
	Insurance		3,195.23	-	3,195.23
	Total utilities		**14,317.42**	-	**14,317.42**
Maintenance	Repairs and replacements		2,853.17	2,140.99	4,994.16
	Cleaning including materials		3,854.77	-	3,854.77
	Care taker and mainenance costs (labour)	6	18,026.29	-	18,026.29
	Total maintenance		**24,734.23**	**2,140.99**	**26,875.22**
Administration	Office costs (labour)	6	8,440.85	-	8,440.85
	Office costs (other)		3,416.52	-	3,416.52
	Depreciation		360.00	-	360.00
	Legal and professional		-	-	-
	Miscellaneous		-	-	-
	Total administration		**12,217.37**	-	**12,217.37**
Grants and Donations	Wetherby St James PCC	7	6,000.00	-	6,000.00
Other	Zero Carbon Project		-	3,242.20	3,242.20
	Total grants, donations and other		**6,000.00**	**3,242.20**	**9,242.20**
	Total expenditure		**57,269.02**	**5,383.19**	**62,652.21**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year Unrestricted £	Unrestricted Designated £	Total £
Utilities	Electricity		2,178.89	-	2,178.89
	Gas		3,178.90	-	3,178.90
	Water		533.97	-	533.97
	Insurance		2,917.99	-	2,917.99
	Total		**8,809.75**	**-**	**8,809.75**
Maintenance	Repairs and replacements		1,926.97	5,207.00	7,133.97
	Cleaning including materials		2,822.74	-	2,822.74
	Caretaker and maintenance costs (labour)	6	11,266.47	-	11,266.47
	Total		**16,016.18**	**5,207.00**	**21,223.18**
Administration	Office costs (labour)	6	5,538.57	-	5,538.57
	Office costs (other)		5,122.17	-	5,122.17
	Depreciation		360.00	-	360.00
	Legal and professional		-	-	-
	Miscellaneous		-	-	-
	Total		**11,020.74**	**-**	**11,020.74**
Grants and donations	Wetherby St James PCC		30.00	-	30.00
	Total		**30.00**	**-**	**30.00**
Other			-	-	-
	Total		**-**	**-**	**-**
	Total expenditure		**35,876.67**	**5,207.00**	**41,083.67**

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	None	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £	Last year £
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator and Church/Church Centre Cleaner who are both employed by the The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (1.00) and Parish Administrator (0.5) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Further the work of Wetherby St James	6,000.00	-
Total	**6,000.00**	**-**

7.2 Grants made to institutions:

Names of institutions	Total amount of grants paid £
The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton	6,000.00
Total grants to institutions	**6,000.00**

7.3 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object.
Related party transactions are made on terms equivalent to those that prevail in arms length transactions.
Certain salary and other costs are incurred by St James PCC on behalf of the charity and recharged at cost (see note 6.1).

7.4 Analysis of receipt of government grants

		This year £	Last year £
Grants		-	-

Section D Notes to the accounts (...cont)

Note 8 **Tangible fixed assets**

8.1 **Cost or valuation:**

	*Freehold land & buildings	Fixtures, fittings and equipment	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	33,498.17	-	3,199.52	-	36,697.69
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	3,199.52	-	36,697.69

8.2 **Accumulated depreciation and impairment provisions:**

Basis		SL	SL	SL	
Rate		20%	25%	25%	
Balance brought forward	-	33,498.17	-	2,839.52	-	36,337.69
Depreciation charge for year	-	-	-	360.00	-	360.00
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	3,199.52	-	36,697.69

8.3 **Net book value:**

Brought forward	-	-	-	360.00	-	360.00
Carried forward	-	-	-	-	-	-

8.4 **Revaluation:**

No fixed assets have been revalued during the year.

* The properties known as the Church Centre, Church Room and Old School Kitchen are vested in The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by Scheme of 5 March 1943 (as affected by the provisions of the Charities Act, 1960)

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,160.42	1,417.50	-	-
Amounts due from subsidiary and associated undertakings	211.54	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	3,273.64	2,729.94	-	-
Total	**4,645.60**	**4,147.44**	-	-

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	2,129.03	2,410.05	-	-
Amounts due to subsidiary and associated undertakings	-	791.78	-	-
Other creditors	-	-	-	-
Accrued and deferred income	4,374.84	6,061.36	-	-
Total	**6,503.87**	**9,263.19**	-	-

10.2 Security over assets

None

Note 11 Cash at bank and in hand

	This year £	Last year £
11.1 Short term cash investments (less than 3 months maturity dat	-	-
Short term deposits	79,314.93	78,622.11
Cash at bank and on hand	15,523.42	25,057.43
Other	-	-
Total	94,838.35	103,679.54

Section D Notes to the accounts (cont)

Note 12 Analysis of net assets between funds

	Unrestricted funds £	Designated Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fixed assets	-	-	-	-	-
Investments	-	-	-	-	-
Net current assets	35,109.95	57,870.13	-	-	92,980.08
Total net assets	**35,109.95**	**57,870.13**	**-**	**-**	**92,980.08**

Note 13 Unrestricted and Designated funds

13.1 Movement in major funds

Fund names	Fund balances brought forward £	Income and receipts of endowment £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	44,170.47	56,708.50	(57,269.02)	(8,500.00)	-	35,109.95
Fabric	18,801.52	-	(22.99)	-	-	18,778.53
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	6,953.00	-	(2,118.00)	-	-	4,835.00
Zero Carbon Fund	-	-	(3,242.20)	8,500.00	-	5,257.80
Total Funds	**98,923.79**	**56,708.50**	**(62,652.21)**	**-**	**-**	**92,980.08**

*LTMM&R Long Term Major Maintenance and Renewals

13.2 Transfers between funds

From Fund	To Fund	Reason	Amount
Unrestricted General Fund	Designated Zero Carbon Project Fund	Funding to cover initial project costs	8,500.00

WETHERBY ST JAMES CHURCH CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2021

Annual accounts for the period 1 January 2021 to 31 December 2021 (for comparison)

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Endowment funds	Total this year
		£	£	£	£	£
Income and receipts of endowment:	3					
Trading activities		40,222.90	-	-	-	40,222.90
Donations, grants and legacies		100.00	-	-	-	100.00
Investments		27.87	-	-	-	27.87
Total incoming resources		**40,350.77**	-	-	-	**40,350.77**
Expenditure on:	4					
Utilities		8,809.75	-	-	-	8,809.75
Maintenance		16,016.18	5,207.00	-	-	21,223.18
Administration		10,660.74	-	-	-	10,660.74
Donations		30.00	-	-	-	30.00
Depreciation		360.00				360.00
Total expenditure		**35,876.67**	**5,207.00**	-	-	**41,083.67**
Net income/(expenditure)		**4,474.10**	**(5,207.00)**	-	-	**(732.90)**
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement of funds		**4,474.10**	**(5,207.00)**	-	-	**(732.90)**
Reconciliation of funds:						
Total funds brought forward	13	36,696.37	59,960.32	-	-	99,656.69
Total funds carried forward	13	**41,170.47**	**54,753.32**	-	-	**98,923.79**

The notes on pages 10 to 19 form part of this account.

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2022 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or

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

John Cuthbertson MA. FCA
7 Linton Avenue, Wetherby

Date: 29 March 2023

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2021

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2021.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and the Parish Church of St James.

However, due to the Covid-19 related restrictions imposed the Church Centre and Church Rooms were closed for four months. Even so during the periods the Trustees were able to open the premises 61 community organisations and individuals used the Centre, morning, afternoon and evening.

During these times the premises were also used for Church meetings including coffee mornings supporting St James' Wetherby's outreach to the local community.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

The Church Centre and Church Rooms were closed for 4 months of the year and rentals were slow coming back initially, but by the end of the year rental income was running ahead of pre-Covid-19 levels. Total room hire income for 2021 was £20,640 compared with £11,350 in 2020 and £36,443 in 2019. However, the former Old School Kitchen and the car parking spaces continued to be tenanted throughout the year reducing the Covid-19 closure impact on the Trust. Total rental income for the year was £40,223 compared to £31,030 in 2020 and £55,032 in 2019.

Even so with reduced running costs and benefitting from the Job Retention Scheme the Trust achieved a surplus of £4,474 in 2021 before the cost of the windows replacement (see below), albeit insufficient to consider topping up the designated funds or provide financial support to the Parish Church of St James.

Not included in the above figures the Trustees agreed to replace windows in the former Old School Kitchen and £5,207 was paid towards this in 2021 with a further £2,118 to pay in 2022. This cost has been charged to the Long Term Major Maintenance and Renewal Designated Fund. Replacing the windows was central to the tenant, Innersense limited, agreeing to extend the lease at the current rental.

Unlike 2021 when the Trust went into the year with some concerns knowing that the Church Centre and Church Rooms would be closed to hirers for some months they enter 2022 with cautious optimism given the easing of Covid-19 restrictions and the level of renting over recent months. Assuming there are no major lockdowns in 2022 it is expected that income will be at least at 2019 levels when the Trustees felt able to provide £5,000 financial support for the Parish Church of St James and transfer £10,000 to designated reserves.

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress
(ii) Reasonably foreseeable capital projects at the time of drafting this policy
(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease
(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current
(v) The day to day operating costs for a 3 month period
(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor
(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the small income and expenditure surplus in 2021 the transfer has not been made to this fund, which currently stands at £6,953.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.

It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.

An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the small surplus in 2021 and uncertainties about 2022 the transfer has not been made to this fund, which currently stands at £18,802.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to approximately £20,000.

For full details of fund balances and movements therein, please refer to notes 12).

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- The West Yorkshire & Dales Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served on the Wetherby With Linton Parochial Church Council during the year were:

The Revd Canon Brendan Giblin	Chairperson
Emma Beddoe	
David Bewell	
Lynda Breen	Retired 29 April 2021
Robert Greene	Chair of Finance
Alan Grimes	Chair of Property
Elaine Hainsworth	
Helen Harper	
Robert Haskins	
Julie Hayman	Appointed 29 April 2021
Jean Heaton	
Lorna Johnson	
Stephanie Kemp	Retired 29 April 2021
Val Lumsden	
Sheila Mirczuk	Retired 29 April 2021
Rosie Rooke	
Marilyn Smith	
David Startup	Appointed 29 April 2021
Jackie Taylor	
Sue Taylor	
Gina Voller	Secretary
Kathryn Wenn	
David York	

Tracy Parker ACA acted as Honorary Treasurer during the year.
John Cuthbertson MA.FCA acted as Independent Examiner of the accounts.
Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 01 February 2022 and signed on their behalf by:



The Revd Canon B A Giblin - Chairperson



R Greene - Chairperson of Finance Committee

Annual accounts for the period 1 January 2021 to 31 December 2021

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds £	Unrestricted Designated Fund £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Income and receipts of endowment:	3						
Trading activities		40,222.90	-	-	-	40,222.90	31,030.47
Donations, grants and legacies		100.00	-	-	-	100.00	462.00
Investments		27.87	-	-	-	27.87	228.26
Total incoming resources		**40,350.77**	-	-	-	**40,350.77**	**31,720.73**
Expenditure on:	4						
Utilities		8,809.75	-	-	-	8,809.75	7,916.78
Maintenance		16,016.18	5,207.00	-	-	21,223.18	12,398.99
Administration		11,020.74	-	-	-	11,020.74	7,693.73
Donations		30.00	-	-	-	30.00	-
Total expenditure		**35,876.67**	**5,207.00**	-	-	**41,083.67**	**28,009.50**
Net income/(expenditure)		**4,474.10**	**(5,207.00)**	-	-	**(732.90)**	**3,711.23**
Transfer between funds - In		-	-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
Net movement of funds		**4,474.10**	**(5,207.00)**	-	-	**(732.90)**	**3,711.23**
Reconciliation of funds:							
Total funds brought forward	13	39,696.37	59,960.32	-	-	99,656.69	95,945.46
Total funds carried forward	13	**44,170.47**	**54,753.32**	-	-	**98,923.79**	**99,656.69**

The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	360.00	720.00
Total fixed assets		**360.00**	**720.00**
Current assets:			
Stocks		-	-
Debtors	9	4,147.44	9,664.75
Cash at bank and on hand	11	103,679.54	92,086.78
Total current assets		**107,826.98**	**101,751.53**
Liabilities:			
Creditors: amounts falling due within one year	10	9,263.19	2,814.84
Net current assets or liabilities		**98,563.79**	**98,936.69**
Total assets less current liabilities	12	**98,923.79**	**99,656.69**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**98,923.79**	**99,656.69**
The funds of the charity:			
Unrestricted funds - Non-designated	13	44,170.47	39,696.37
Unrestricted funds - Designated	13	54,753.32	59,960.32
Revaluation reserve		-	-
Total unrestricted funds	13	**98,923.79**	**99,656.69**
Restricted funds		-	-
Endowment funds		-	-
Total charity funds	13	**98,923.79**	**99,656.69**

Approved by the Trustees on 01 February 2022

The Revd Canon B A Giblin -
Chairperson of Trustees

R Greene - Chairperson of Finance Committee

Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£	£	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**11,564.89**	**(4,522.78)**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	27.87	228.26	Note 3
Purchase of property, plant and equipment	-	-	Note 8
Net cash provided by (used in) investment activities	**27.87**	**228.26**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**11,592.76**	**(4,294.52)**	
Cash and cash equivalents at the beginning of the reporting period	92,086.78	96,381.30	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**103,679.54**	**92,086.78**	(Table C.3)

Section C Cash flow statements (cont)

Table C.2 Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(732.90)	3,711.23	SOFA
Adjustments for:			
Depreciation charge	360.00	852.86	Note 8.2
Dividends, interest and rents from investments	(27.87)	(228.26)	Note 3
(Increase)/decrease in debtors	5,517.31	(5,242.21)	Note 9
Increase/(decrease) in creditors	6,448.35	(3,616.40)	Note 10
Net cash provided by (used in) operating activities	**11,564.89**	**(4,522.78)**	

Table C.3 Analysis of cash and cash equivalents

	Total funds	Prior year funds	Note
	£	£	
Cash in hand	103,679.54	92,086.78	Note 11
Total cash and cash equivalents	**103,679.54**	**92,086.78**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:
a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 **Analysis of income and receipt of endowment**

			This year Unrestricted Unrestricted £	Designated £	Total £
Trading activities	Old School Kitchen rent		18,283.19	-	18,283.19
	Church Centre and Church Rooms		20,539.71	-	20,539.71
	Car Park		1,300.00	-	1,300.00
	Parish Office		100.00	-	100.00
	Total trading activities		**40,222.90**	**-**	**40,222.90**
Donations & Legacies	Donations		100.00	-	100.00
	Grants	**7.4**	-	-	-
	Total donations and legacies		**100.00**	**-**	**100.00**
Investments	Interest		27.87	-	27.87
	Total investments and interest		**27.87**	**-**	**27.87**
	Total income		**40,350.77**	**-**	**40,350.77**

Last Year

Trading activities	Old School Kitchen rent		18,390.49	-	18,390.49
	Church Centre and Church Rooms		11,249.76	-	11,249.76
	Car Park		1,290.22	-	1,290.22
	Parish Office		100.00	-	100.00
	Total		**31,030.47**	**-**	**31,030.47**
Donations and legacies	Donations		-	-	-
	Grants		462.00	-	462.00
	Total	**-**	**462.00**	**-**	**462.00**
Investments	Interest		228.26	-	228.26
			228.26	**-**	**228.26**
	Total income		**31,720.73**	**-**	**31,720.73**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			This year Unrestricted Unrestricted £	Designated £	Total £
Utilities	Electricity		2,178.89	-	2,178.89
	Gas		3,178.90	-	3,178.90
	Water		533.97	-	533.97
	Insurance		2,917.99	-	2,917.99
	Total utilities		**8,809.75**	**-**	**8,809.75**
Maintenance	Repairs and replacements		1,926.97	5,207.00	7,133.97
	Cleaning including materials		2,822.74	-	2,822.74
	Transfer charge for share of PCC maintenance salary costs	6	11,266.47	-	11,266.47
	Total maintenance		**16,016.18**	**5,207.00**	**21,223.18**
Administration	Transfer charge for share of PCC administration salary costs	6	5,538.57	-	5,538.57
	Office costs		5,122.17	-	5,122.17
	Depreciation		360.00	-	-
	Legal and professional		-	-	-
	Miscellaneous		-	-	-
	Total administration		**11,020.74**	**-**	**10,660.74**
Grants and Donations		7	30.00	-	30.00
Other			-	-	-
	Total grants, donations and other		**30.00**	**-**	**30.00**
	Total expenditure		**35,876.67**	**5,207.00**	**40,723.67**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year Unrestricted	Designated	Total
			£	£	£
Utilities	Electricity		1,712.48	-	1,712.48
	Gas		2,979.89	-	2,979.89
	Water		543.19	-	543.19
	Insurance		2,681.22	-	2,681.22
	Total		**7,916.78**	**-**	**7,916.78**
Maintenance	Repairs and replacements		908.93	904.80	1,813.73
	Cleaning including materials		2,505.89	-	2,505.89
	PCC for shared maintenance costs	6	8,079.37	-	8,079.37
	Total		**11,494.19**	**904.80**	**12,398.99**
Administration	Transfer charge from St James PCC for shared administration costs	6	5,497.43	-	5,497.43
	Office costs		1,343.44	-	1,343.44
	Depreciation		852.86	-	852.86
	Legal and professional		-	-	-
	Miscellaneous		-	-	-
	Total		**7,693.73**	**-**	**7,693.73**
Grants and donations	Wetherby St James PCC		-	-	-
	Total		-	-	-
Other			-	-	-
	Total		-	-	-
	Total expenditure		**27,104.70**	**904.80**	**28,009.50**

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	None	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £	Last year £
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator and Church/Church Centre Cleaner who are both employed by the The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (0.75) and Parish Administrator (0.75) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Total	-	-

7.2 Grants made to institutions:

Names of institutions	Total amount of grants paid £
	-
Total grants to institutions	-

7.3 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object. Related party transactions are made on terms equivalent to those that prevail in arms length transactions.
Certain salary and other costs are incurred by St James PCC on behalf of the charity and recharged at cost (see note 6.1).

7.4 Analysis of receipt of government grants

		This year £	Last year £
Grants	**Coronavirus Local Authority Discretionary Grant** -To support small businesses with fixed property costs that are not eligible for the Small Business Grant or other such scheme.	-	462.00

Section D Notes to the accounts (...cont)

Note 8 **Tangible fixed assets**

8.1 **Cost or valuation:**

	*Freehold land & buildings	Fixtures, fittings and equipment	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	33,498.17	-	3,199.52	-	36,697.69
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	3,199.52	-	36,697.69

8.2 **Accumulated depreciation and impairment provisions:**

Basis		SL	SL	SL	
Rate		20%	25%	25%	
Balance brought forward	-	33,498.17	-	2,479.52	-	35,977.69
Depreciation charge for year	-	-	-	360.00	-	360.00
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	2,839.52	-	36,337.69

8.3 **Net book value:**

Brought forward	-	-	-	720.00	-	720.00
Carried forward	-	-	-	360.00	-	360.00

8.4 **Revaluation:**

No fixed assets have been revalued during the year.

* The properties known as the Church Centre, Church Room and Old School Kitchen are vested in The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by Scheme of 5 March 1943 (as affected by the provisions of the Charities Act, 1960)

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,417.50	7,209.70	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	2,729.94	2,455.05	-	-
Total	**4,147.44**	**9,664.75**	-	-

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	2,410.05	1,657.74	-	-
Amounts due to subsidiary and associated undertakings	791.78	-	-	-
Other creditors	-	-	-	-
Accrued and deferred income	6,061.36	1,157.10	-	-
Total	**9,263.19**	**2,814.84**	-	-

10.2 Security over assets

None

Note 11 Cash at bank and in hand

	This year £	Last year £
11.1 Short term cash investments (less than 3 months maturity da	-	-
Short term deposits	78,622.11	78,594.24
Cash at bank and on hand	25,057.43	13,492.54
Other	-	-
Total	103,679.54	92,086.78

Section D Notes to the accounts (con

Note 12 Analysis of net assets between funds

	Unrestricted funds £	Designated Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fixed assets	360.00	-	-	-	360.00
Investments	-	-	-	-	-
Net current assets	43,810.47	54,753.32	-	-	98,563.79
Total net assets	**44,170.47**	**54,753.32**	**-**	**-**	**98,923.79**

Note 13 Unrestricted and Designated funds

13.1 Movement in major funds

Fund names	Fund balances brought forward £	Income and receipts of endowment £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	39,696.37	40,350.77	(35,876.67)	-	-	44,170.47
Fabric	18,936.52	-	(135.00)	-	-	18,801.52
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	12,025.00	-	(5,072.00)	-	-	6,953.00
Total Funds	**99,656.69**	**40,350.77**	**(41,083.67)**	**-**	**-**	**98,923.79**

*LTMM&R Long Term Major Maintenance and Renewals

13.2 Transfers between funds

From Fund	To Fund	Reason	Amount

Annual accounts for the period 1 January 2020 to 31 December 2020

Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Endowment funds	Total this year
		£	£	£	£	£
Income and receipts of endowment:	3					
Trading activities		31,030.47	-	-	-	31,030.47
Donations and legacies		462.00	-	-	-	462.00
Investments		228.26	-	-	-	228.26
Total incoming resources		**31,720.73**	-	-	-	**31,720.73**
Expenditure on:	4					
Utilities		7,916.78	-	-	-	7,916.78
Maintenance		11,494.19	904.80	-	-	12,398.99
Administration		6,840.87	-	-	-	6,840.87
Donations		-	-	-	-	-
Depreciation	8.2	852.86	-	-	-	852.86
Total expenditure		**27,104.70**	**904.80**	-	-	**28,009.50**
Net income/(expenditure)		**4,616.03**	**(904.80)**	-	-	**3,711.23**
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses		-	-	-	-	-
Net movement of funds		**4,616.03**	**(904.80)**	-	-	**3,711.23**
Reconciliation of funds:						
Total funds brought forward	13	35,080.34	60,865.12	-		95,945.46
Total funds carried forward	13	**39,696.37**	**59,960.32**	-	-	**99,656.69**

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2021 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or

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

John Cuthbertson MA. FCA
7 Linton Avenue, Wetherby

Date: 1 April 2022

WETHERBY ST JAMES CHURCH CENTRE TRUST

England & Wales - Charity number 1133514

Accounts

Charity Number: 1133514

Wetherby St James Church Centre Trust

Annual Report and Financial Statements

For the Year Ended 31st December 2020

The Managing Trustees of the Wetherby St James Church Centre Trust (WSJCCT) present their report with financial statements for the year ended 31st December 2020.

Object of the charity:

1) to further the religious and other charitable work of the Church of England in the parish of Wetherby and
2) the land identified in the schedule to this scheme must be retained by the managing trustees for use for the object of the charity.

Aim and Achievements:

The aim is to support the community and those of the Parish Church of St James.

However, due to the Covid-19 related restrictions imposed the Church Centre and Church Rooms had to close from mid-March except for a few short periods in September to November. Even so during the short periods the Trustees were able to open the premises 53 community organisations and individuals used the Centre, morning, afternoon and evening.

During these times the premises were also used for Church meetings including coffee mornings supporting St James' Wetherby's outreach to the local community.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and in considering the expenditure made.

Financial review:

With the Church Centre and Church Rooms closed for some 8 months rental income from those premises was down in 2020 by £24,953 (£12,640) compared with 2019 (£37,593). However, the former Old School Kitchen continued to be tenanted throughout the year reducing the Covid-19 closure impact on the Trust. Total rental income for 2020 was £31,030 (£55,032).

Even so by reducing costs and benefitting from a business grant of £462 and the Job Retention Scheme the Trust achieved a surplus of £3,711 in 2020, albeit insufficient to consider topping up the designated funds, which the Trustees feel is necessary or provide financial support to the Parish Church of St James.

Further the tenant of the former Old School Kitchen was unable to trade through the summer and it was thought appropriate to agree a rental payment holiday for the period April to July inclusive and although terms have been agreed for payment of the arrears £5,476 remains outstanding as at 31st December.

Unlike 2020 when the Trust went into the year with some optimism with increases being seen in the number of renters the Trust starts 2021 knowing that the premises will be closed for some months. Also several former renters have made it known that they will not be continuing in 2021. However, fortunately the Trust does have reserves to cover the short term closure of the Church Centre and Church Rooms.

Reserves policy:

1. The Requirement for Reserves:

The WSJCCT needs reserves to cover:

(i) Maintenance of the fabric, fittings, fixtures and decorations of the Trust's buildings that would fall outside those recurring or routine matters that would be funded from the annual maintenance budget.

(ii) Foreseeable short and medium term capital projects.

(iii) Major 'one-off' items of maintenance or renewal which can reasonably be expected in the longer term and which are of a significant cost and scale, such that they require long term financial planning.

(iv) The risk of a setback in the income of the Trust such that it can maintain essential operations for a period of time, particularly staff remuneration.

2. Reserve Levels: Specific Considerations

In considering the level of reserves the Managing Trustees have considered:

(i) Capital projects in progress
(ii) Reasonably foreseeable capital projects at the time of drafting this policy
(iii)The possibility of renewals and alterations to tenanted property on conclusion of the current lease
(iv)The possibility of loss or reduction of income from tenanted property on conclusion of the current
(v) The day to day operating costs for a 3 month period
(vi) The expenditure recommended in the most recent survey of the Church Rooms and Church Centre undertaken by the appointed building surveyor
(vii) The projected annual surplus/deficit for the next 10 years

3. Reserve Levels: Implementation

The following designated reserves are therefore held:

(i) Old School Kitchen Fund (OSK)

A sum of £25,000 was initially set aside in 2012 to fund all the following risks:

(a) a period of vacancy at the conclusion of the current lease
(b) a rent free period on securing a new tenant

Costs incurred during the period when this property was untenanted and allocated costs since has reduced this reserve to £8,998.

(ii) Long Term Major Maintenance and Renewals

This sinking fund was established to provide for long term, but high cost fabric or related renewals (for example roof renewal, heating system and resurfacing of car parks and roadways.).

An amount of £5,000 per annum to be provided from any annual operating surplus of the Trust, after charging all other operating costs, to build this sinking fund.
Given the small income and expenditure surplus in 2020 the transfer has not been made to this fund, which currently stands at £12,025.

(iii) Fabric Fund

A fund to provide for non-recurring items from the maintenance, renewal and repair recommendations of the last building survey.

It excludes major projects which will be dealt with through a Capital Projects Fund.

It excludes charges under recurring annual contracts and routine maintenance matters which are to be dealt with through the repairs budget in the General Fund.

An initial fund of £25,000 was established with replenishment planned at £5000 per annum from any annual operating surplus of the Trust, after charging all other operating costs. However, given the small surplus in 2020 and uncertainties about 2021 the transfer has not been made to this fund, which currently stands at £18,936.

(iv) Loss of Income Reserve

This reserve was established as cover for 3 months of operating costs, excluding annual charges to replenish the Fabric and Long Term Major Maintenance and Renewals Fund which equates to approximately £14,250.

For full details of fund balances and movements therein, please refer to notes 12).

Administrative information:

The WSJCCT is a charity established on 16th January 2009 in accordance with the then Charities Act 1993. Charity registration number 1133514. Registered address and principal office St James Church Centre Wetherby, West Yorkshire LS22 6LP.

Structure, governance and management:

Custodian Trustee :- The West Yorkshire & Dales Diocesan Board of Finance

The Managing Trustees of the WSJCCT are appointed by the Electoral Roll members of the ecclesiastical parish of Wetherby or seconded by the WSJCCT.
The powers of the managing trustees are:

i) To cooperate and exchange information and advice with other charities
ii) To raise funds excluding any permanent taxable trading
iii) To insure against public liability
iv) To make rules and regulations consistent with the scheme for the management of the charity
v) To appoint staff (who must not be trustees) and pay reasonable remuneration.

Managing trustees:

Members who served on the Wetherby With Linton Parochial Church Council during the year were:

The Revd Canon Brendan Giblin	Chairperson
Emma Beddoe	
David Bewell	
Lynda Breen	
Robert Greene	
Alan Grimes	
Elaine Hainsworth	
Helen Harper	
Robert Haskins	
Jean Heaton	
Lorna Johnson	
Stephanie Kemp	
Jean Kettlewell	Retired 19 November 2020
Val Lumsden	
Sheila Mirczuk	
Rosie Rooke	
Marilyn Smith	Appointed 19 November 2020
Jackie Taylor	
Sue Taylor	
Gina Voller	Secretary Appointed 19 November 2020
Kathryn Wenn	
David York	

Tracy Parker ACA acted as Honorary Treasurer during the year.
John Cuthbertson MA.FCA acted as Independent Examiner of the accounts.
Nat West, Wetherby is the main banker to the Trust.

Use of income:

Income is applied first to pay the costs of administering the charity and managing its property. Remaining income is applied to furthering the objectives of the charity.

Small charities special provisions:

i) The report of the Managing Trustees of the WJSCCT has been prepared in accordance with The Charities Act 2011 and applicable to Charities (Accounts and Reports) Regulations.

ii) The Managing Trustees of the WJSCCT consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

iii) The Managing Trustees of the WSJCCT acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 in respect to accounting records and the preparation of accounts.

This report was approved by the Managing Trustees on 26th January 2021 and signed on their behalf by:

The Revd Canon B A Giblin - Chairperson



R Greene - Chairperson of Finance Committee



Annual accounts for the period 1 January 2020 to 31 December 2020

Section A Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£	£
Income and receipts of endowment:	3						
Trading activities		31,030.47	-	-	-	31,030.47	55,032.20
Donations, grants and legacies		462.00	-	-	-	462.00	700.00
Investments		228.26	-	-	-	228.26	415.00
							-
Total incoming resources		**31,720.73**	**-**	**-**	**-**	**31,720.73**	**56,147.20**
Expenditure on:	4						
Utilities		7,916.78	-	-	-	7,916.78	10,521.42
Maintenance		11,494.19	904.80	-	-	12,398.99	28,071.04
Administration		6,840.87	-	-	-	6,840.87	10,224.04
Donations		-	-	-	-	-	5,000.00
Depreciation	8.2	852.86	-	-	-	852.86	7,224.88
Total expenditure		**27,104.70**	**904.80**	**-**	**-**	**28,009.50**	**61,041.38**
Net income/(expenditure)		**4,616.03**	**(904.80)**	**-**	**-**	**3,711.23**	**(4,894.18)**
Transfer between funds - In		-	-	-	-	-	10,000.00
Transfer between funds - Out		-	-	-	-	-	(10,000.00)
Other recognised gains/(losses)		-	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
Net movement of funds		**4,616.03**	**(904.80)**	**-**	**-**	**3,711.23**	**(4,894.18)**
Reconciliation of funds:							
Total funds brought forward	13	35,080.34	60,865.12	-	-	95,945.46	100,839.64
Total funds carried forward	13	**39,696.37**	**59,960.32**	**-**	**-**	**99,656.69**	**95,945.46**

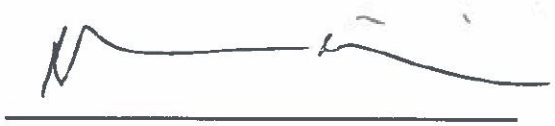
The notes on pages 10 to 19 form part of this account.

Section B Balance sheet

	Note	Total this year	Total last year
Fixed assets:			
Tangible assets	8	720.00	1,572.86
Total fixed assets		**720.00**	**1,572.86**
Current assets:			
Stocks		-	-
Debtors	9	9,664.75	4,422.54
Cash at bank and on hand	11	92,086.78	96,381.30
Total current assets		**101,751.53**	**100,803.84**
Liabilities:			
Creditors: amounts falling due within one year	10	2,814.84	6,431.24
Net current assets or liabilities		**98,936.69**	**94,372.60**
Total assets less current liabilities	12	**99,656.69**	**95,945.46**
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
Total net assets or liabilities	12	**99,656.69**	**95,945.46**
The funds of the charity:			
Unrestricted funds - Non-designated	13	39,696.37	35,080.34
Unrestricted funds - Designated	13	59,960.32	60,865.12
Revaluation reserve		-	-
Total unrestricted funds	13	**99,656.69**	**95,945.46**
Restricted funds		-	-
Endowment funds		-	-
Total charity funds	13	**99,656.69**	**95,945.46**

Approved by the Trustees on 26th January 2021

The Revd Canon B A Giblin -
Chairperson of Trustees



R Greene - Chairman of Finance Committee



Section C Cash flow statements

Table C.1 Statement of cash flows

	Total funds	Prior year funds	Note
	£	£	
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	**(4,522.78)**	**2,377.40**	(Table C.2)
Cash flows from investment activities:			
Dividends, interest and rents from investments	228.26	415.00	Note 3
Purchase of property, plant and equipment	-	(1,440.00)	Note 8
Net cash provided by (used in) investment activities	**228.26**	**(1,025.00)**	
Cash flows from financing activities:	-	-	
Change in cash and cash equivalents in the reporting period	**(4,294.52)**	**1,352.40**	
Cash and cash equivalents at the beginning of the reporting period	96,381.30	95,028.90	(Table C.3)
Cash and cash equivalents at the end of the reporting period	**92,086.78**	**96,381.30**	(Table C.3)

Section C Cash flow statements (cont)

Table C.2 **Reconciliation of net income/(expenditure) to net cash flow to net cash flow from operating activities**

	Total funds	Prior year funds	Note
	£	£	
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	3,711.23	(4,894.18)	SOFA
Adjustments for:			
Depreciation charge	852.86	7,224.88	Note 8.2
Dividends, interest and rents from investments	(228.26)	(415.00)	Note 3
(Increase)/decrease in debtors	(5,242.21)	(929.54)	Note 9
Increase/(decrease) in creditors	(3,616.40)	1,391.24	Note 10
Net cash provided by (used in) operating activities	**(4,522.78)**	**2377.40**	

Table C.3 **Analysis of cash and cash equivalents**

	Total funds	Prior year funds	Note
	£	£	
Cash in hand	92,086.78	96,381.30	Note 11
Total cash and cash equivalents	**92,086.78**	**96,381.30**	

Section D Notes to the accounts

Note 1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:
a. the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
b. the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There has been no change to accounting policies (valuation rules and methods of accounting).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2. Accounting policies:

INCOME AND ENDOWMENTS:

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Section D Notes to the accounts (...cont)

EXPENDITURE AND LIABILITIES:

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Section D Notes to the accounts (...cont)

Note 3 Analysis of income and receipt of endowment

			This year Unrestricted		
		Unrestricted	Designated	Total	
		£	£	£	
Trading activities	Old School Kitchen rent	18,390.49	-	18,390.49	
	Church Centre and Church Rooms	11,249.76	-	11,249.76	
	Car Park	1,290.22	-	1,290.22	
	Parish Office	100.00	-	100.00	
	Total trading activities	**31,030.47**	**-**	**31,030.47**	
Donations & Legacies	Donations	-	-	-	
	Grants 7.4	462.00	-	462.00	
	Total donations and legacies	**462.00**	**-**	**462.00**	
Investments	Interest	228.26	-	228.26	
	Total investments and interest	**228.26**	**-**	**228.26**	
	Total income	**31,720.73**	**-**	**31,720.73**	
			Last Year		
Trading activities	Old School Kitchen rent	17,439.34	-	17,439.34	
	Church Centre and Church Rooms	36,342.93	-	36,342.93	
	Car Park	1,149.97	-	1,149.97	
	Parish Office	99.96	-	99.96	
	Total	**55,032.20**	**-**	**55,032.20**	
Donations and legacies	Donations	700.00	-	700.00	
	Grants	-	-	-	
	Total -	**700.00**	**-**	**700.00**	
Investments	Interest	415.00	-	415.00	
		415.00	**-**	**415.00**	
	Total income	**56,147.20**	**-**	**56,147.20**	

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			This year Unrestricted	Designated	Total
			Unrestricted £	£	£
Utilities	Electricity		1,712.48	-	1,712.48
	Gas		2,979.89	-	2,979.89
	Water		543.19	-	543.19
	Insurance		2,681.22	-	2,681.22
	Total utilities		**7,916.78**	**-**	**7,916.78**
Maintenance	Repairs and replacements		908.93	904.80	1,813.73
	Cleaning including materials		2,505.89	-	2,505.89
	Transfer charge for share of PCC maintenance salary costs	6	8,079.37	-	8,079.37
	Total maintenance		**11,494.19**	**904.80**	**12,398.99**
Administration	Transfer charge for share of PCC administration salary costs	6	5,497.43	-	5,497.43
	Office costs		1,343.44	-	1,343.44
	Legal and professional		-	-	-
	Miscellaneous		-	-	-
	Total administration		**6,840.87**	**-**	**6,840.87**
Grants and Donations	Wetherby St James PCC	7	-	-	-
Other			-	-	-
	Total grants, donations and other		**-**	**-**	**-**
	Total expenditure		**26,251.84**	**904.80**	**27,156.64**

Section D Notes to the accounts (...cont)

Note 4 **Analysis of expenditure**

			Last year Unrestricted		
		Unrestricted	Designated	Total	
		£	£	£	
Utilities	Electricity	2,830.36	-	2,830.36	
	Gas	3,574.81	-	3,574.81	
	Water	923.59	-	923.59	
	Insurance	3,192.66	-	3,192.66	
	Total	**10,521.42**	**-**	**10,521.42**	
Maintenance	Repairs and replacements	5,366.12	4,038.55	9,404.67	
	Cleaning including materials	735.53	-	735.53	
	Refuse collection	1,961.33	-	1,961.33	
	PCC for shared maintenance costs	6 15,969.51	-	15,969.51	
	Total	**24,032.49**	**4,038.55**	**28,071.04**	
Administration	Transfer charge from St James PCC for shared administration costs	6 10,063.39	-	10,063.39	
	Repairs and maintenance	-	-	-	
	Legal and professional	-	-	-	
	Miscellaneous	160.65	-	160.65	
	Total	**10,224.04**	**-**	**10,224.04**	
Grants and donations	Wetherby St James PCC	5,000.00	-	5,000.00	
	Total	**5,000.00**	**-**	**5,000.00**	
Other		-	-	-	
	Total	**-**	**-**	**-**	
	Total expenditure	**49,777.95**	**4,038.55**	**53,816.50**	

Section D Notes to the accounts (...cont)

Note 5 Details of certain items of expenditure

5.1 Trustees expenses:

	This year	Last year
Number of trustees who were paid expenses	None	None

5.2 Fees for examination of the accounts:

Independent examiner's fees for reporting on the accounts	None	None
Other fees paid to the independent examiner	None	None

Note 6 Paid employees

6.1 Staff costs:

	This year £	Last year £
* Gross wages, salaries and benefits in kind	-	-
Pension costs	-	-
	-	-

* The Wetherby St James Church Centre Trust shares the salary costs of the Parish Administrator and Church/Church Centre Cleaner who are both employed by the The Parochial Church Council Of The Ecclesiastical Parish Of Wetherby With Linton. Those costs are not included in the above.

6.2 Average number of full-time equivalent employees in the year:

		This year number	Last year number
*The parts of the charity in which employees work		-	-
		-	-
	Total	-	-

* The full time equivalent time of the Caretaker (0.75) and Parish Administrator (0.75) is not included in the above as they are paid by Wetherby St James PCC.

6.3 Defined contribution pension scheme

The charity did not have in place a defined contribution scheme during the year. The WSJCCT has no entitled workers under the terms of Auto Enrolment and no worker has chosen to opt in.

Section D Notes to the accounts (...cont)

Note 7 Grants made and received

7.1 Total value of grants made:

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Total	-	-

7.2 Grants made to institutions:

Names of institutions	Total amount of grants paid £
	-
Total grants to institutions	-

7.3 Related Party Transactions

The Trustees of WSJCCT are also PCC members of Wetherby St James Church. The WSJCCT provides donations and funding to the Church in accordance with its object.

7.4 Analysis of receipt of government grants

		This year £	Last year £
Leeds City Council	**Coronavirus Local Authority Discretionary Grant** -To support small businesses with fixed property costs that are not eligible for the Small Business Grant or other such scheme.	462.00	-

Section D Notes to the accounts (...cont)

Note 8 Tangible fixed assets

8.1 Cost or valuation:

	*Freehold land & buildings	Fixtures, fittings and equipment	Office equipment	Other equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	33,498.17	-	3,199.52	-	36,697.69
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	3,199.52	-	36,697.69

8.2 Accumulated depreciation and impairment provisions:

Basis		SL	SL	SL	
Rate		20%	25%	25%	
Balance brought forward	-	33,170.56	-	1,954.27	-	35,124.83
Depreciation charge for year	-	327.61	-	525.25	-	852.86
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	33,498.17	-	2,479.52	-	35,977.69

8.3 Net book value:

Brought forward	-	327.61	-	1,245.25	-	1,572.86
Carried forward	-	-	-	720.00	-	720.00

8.4 Revaluation:

No fixed assets have been revalued during the year.

* The properties known as the Church Centre, Church Room and Old School Kitchen are vested in The West Yorkshire & The Dales Diocesan Board of Finance (the Custodian Trustee) by Scheme of 5 March 1943 (as affected by the provisions of the Charities Act, 1960)

Section D Notes to the accounts (...cont)

Note 9 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	7,209.70	1,048.37	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	2,455.05	3,374.17	-	-
Total	**9,664.75**	**4,422.54**	**-**	**-**

Note 10 Creditors and accruals

10.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,657.74	3,126.74	-	-
Amounts due to subsidiary and associated undertakings	-	1,750.64	-	-
Other creditors	-	-	-	-
Accrued and deferred income	1,157.10	1,553.86	-	-
Total	**2,814.84**	**6,431.24**	**-**	**-**

10.2 Security over assets

None

Note 11 Cash at bank and in hand

11.1	This year £	Last year £
Short term cash investments (less than 3 months maturity da	-	-
Short term deposits	78,594.24	78,365.98
Cash at bank and on hand	13492.54	18015.32
Other	-	-
Total	92,086.78	96,381.30

Section D Notes to the accounts (cont)

Note 12 Analysis of net assets between funds

	Unrestricted funds £	Designated Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Fixed assets	720.00	-	-	-	720.00
Investments	-	-	-	-	-
Net current assets	38,976.37	59,960.32	-	-	98,936.69
Total net assets	**39,696.37**	**59,960.32**	**-**	**-**	**99,656.69**

Note 13 Unrestricted and Designated funds

13.1 Movement in major funds

Fund names	Fund balances brought forward £	Income and receipts of endowment £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	35,080.34	31,720.73	(27,104.70)	-	-	39,696.37
Fabric	19,841.32	-	(904.80)	-	-	18,936.52
Old School Kitchen	8,998.80	-	-	-	-	8,998.80
Loss of income	20,000.00	-	-	-	-	20,000.00
LTMM&R Fund*	12,025.00	-	-	-	-	12,025.00
Total Funds	**95,945.46**	**31,720.73**	**(28,009.50)**	**-**	**-**	**99,656.69**

*LTMM&R Long Term Major Maintenance and Renewals

13.2 Transfers between funds

From Fund	To Fund	Reason	Amount

Annual accounts for the period 1 January 2019 to 31 December 2019

Statement of financial activities

Description by natural category	Note	Unrestricted funds	Unrestricted Designated Fund	Restricted income funds	Endowment funds	Total this year
		£	£	£	£	£
Income and receipts of endowment:	3					
Trading activities		55,032.20	-	-	-	55,032.20
Donations and legacies		700.00	-	-	-	700.00
Investments		415.00	-	-	-	415.00
Total incoming resources		**56,147.20**	**-**	**-**	**-**	**56,147.20**
Expenditure on:	4					
Utilities		10,521.42	-	-	-	10,521.42
Maintenance		24,032.49	4,038.55	-	-	28,071.04
Administration		10,224.04	-	-	-	10,224.04
Donations		5,000.00	-	-	-	5,000.00
Depreciation	8.2	7,224.88	-	-	-	7,224.88
Total expenditure		**57,002.83**	**4,038.55**	**-**	**-**	**61,041.38**
Net income/(expenditure)		**(855.63)**	**(4,038.55)**	**-**	**-**	**(4,894.18)**
Transfer between funds - In		-	**10,000.00**	-	-	10,000.00
Transfer between funds - Out		(10,000.00)	-	-	-	(10,000.00)
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses						
Net movement of funds		**(10,855.63)**	**5,961.45**	**-**	**-**	**- 4,894.18**
Reconciliation of funds:						
Total funds brought forward	13	45,935.97	54,903.67	-	-	100,839.64
Total funds carried forward	13	**35,080.34**	**60,865.12**	**-**	**-**	**95,945.46**

INDEPENDENT EXAMINER'S REPORT TO THE MANAGINGTRUSTEES OF WETHERBY ST JAMES CHURCH CENTRE TRUST

I report on the accounts for the year ended 31st December 2020 which are set out on pages 6 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
   - ◊ to keep accounting records in accordance with s.130 of the 2011 Act; or
   - ◊ to prepare accounts which accord with these accounting records have not been met; or

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

John Cuthbertson MA. FCA
7 Linton Avenue, Wetherby

Date: 19 March 2021