

Charity Number: 1133514

**Wetherby St James Church Centre Trust**

Annual Report and Financial Statements

For the Year Ended 31st December 2022

## **WETHERBY ST JAMES CHURCH CENTRE TRUST, MANAGING TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

- 1 -

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.

**WETHERBY ST JAMES CHURCH CENTRE TRUST, MANAGING TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

- 4 -

**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.

**WETHERBY ST JAMES CHURCH CENTRE TRUST, MANAGING TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

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- 5 -

**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 WJSCCT 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

**WETHERBY ST JAMES CHURCH CENTRE TRUST**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

- 6 -

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 £
<b>Income and receipts of endowment:</b>	<b>3</b>						
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
<b>Total incoming resources</b>		<b>56,708.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,708.50</b>	<b>40,350.77</b>
<b>Expenditure on:</b>	<b>4</b>						
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	-
<b>Total expenditure</b>		<b>57,269.02</b>	<b>5,383.19</b>	<b>-</b>	<b>-</b>	<b>62,652.21</b>	<b>41,083.67</b>
<b>Net income/(expenditure)</b>		<b>(560.52)</b>	<b>(5,383.19)</b>	<b>-</b>	<b>-</b>	<b>(5,943.71)</b>	<b>(732.90)</b>
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)		-	-	-	-	-	-
<b>Net movement of funds</b>		<b>(9,060.52)</b>	<b>3,116.81</b>	<b>-</b>	<b>-</b>	<b>(5,943.71)</b>	<b>(732.90)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	13	44,170.47	54,753.32	-	-	98,923.79	99,656.69
Total funds carried forward	13	<b>35,109.95</b>	<b>57,870.13</b>	<b>-</b>	<b>-</b>	<b>92,980.08</b>	<b>98,923.79</b>

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



Section B

Balance sheet

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

Approved by the Trustees on 10th February 2023

B E C Beddow - 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
	£	£	
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	(9,534.01)	11,564.89	(Table C.2)
<b>Cash flows from investment activities:</b>			
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	
<b>Cash flows from financing activities:</b>			
	-	-	
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(8,841.19)</b>	<b>11,592.76</b>	
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)**

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

	<b>Total funds</b>	<b>Prior year funds</b>	<b>Note</b>
	<b>£</b>	<b>£</b>	
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(5,943.71)	(732.90)	SOFA
<b>Adjustments for:</b>			
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
<b>Net cash provided by (used in) operating activities</b>	<b>(9,534.01)</b>	<b>11,564.89</b>	

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

	<b>Total funds</b>	<b>Prior year funds</b>	<b>Note</b>
	<b>£</b>	<b>£</b>	
Cash in hand	94,838.35	103,679.54	Note 11
<b>Total cash and cash equivalents</b>	<b>94,838.35</b>	<b>103,679.54</b>	

## **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:**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>· the charity becomes entitled to the resources;</li> <li>· the trustees are virtually certain they will receive the resources; and</li> <li>· the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	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**

		<b>This year</b>		
		<b>Unrestricted</b>		
		<b>Unrestricted</b>	<b>Designated</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Trading activities</b>	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
<b>Total trading activities</b>		<b>55,579.36</b>	<b>-</b>	<b>55,579.36</b>
<b>Donations &amp; Legacies</b>	Donations	436.32	-	436.32
	Grants	-	-	-
<b>Total donations and legacies</b>		<b>436.32</b>	<b>-</b>	<b>436.32</b>
<b>Investments</b>	Interest	692.82	-	692.82
<b>Total investments and interest</b>		<b>692.82</b>	<b>-</b>	<b>692.82</b>
<b>Total income</b>		<b>56,708.50</b>	<b>-</b>	<b>56,708.50</b>
<b>Last Year</b>				
<b>Trading activities</b>	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
<b>Total</b>		<b>40,222.90</b>	<b>-</b>	<b>40,222.90</b>
<b>Donations and legacies</b>	Donations	100.00	-	100.00
	Grants	-	-	-
<b>Total</b>		<b>100.00</b>	<b>-</b>	<b>100.00</b>
<b>Investments</b>	Interest	27.87	-	27.87
<b>Total income</b>		<b>40,350.77</b>	<b>-</b>	<b>40,350.77</b>

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

**Note 4**

**Analysis of expenditure**

		This year		
		Unrestricted	Unrestricted Designated	Total
		£	£	£
<b>Utilities</b>	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
<b>Total utilities</b>		<b>14,317.42</b>	<b>-</b>	<b>14,317.42</b>
<b>Maintenance</b>	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)	18,026.29	-	18,026.29
	<b>Total maintenance</b>	<b>24,734.23</b>	<b>2,140.99</b>	<b>26,875.22</b>
<b>Administration</b>	Office costs (labour)	8,440.85	-	8,440.85
	Office costs (other)	3,416.52	-	3,416.52
	Depreciation	360.00	-	360.00
	Legal and professional	-	-	-
	Miscellaneous	-	-	-
<b>Total administration</b>		<b>12,217.37</b>	<b>-</b>	<b>12,217.37</b>
<b>Grants and Donations</b>	Wetherby St James PCC	6,000.00	-	6,000.00
<b>Other</b>	Zero Carbon Project	-	3,242.20	3,242.20
<b>Total grants, donations and other</b>		<b>6,000.00</b>	<b>3,242.20</b>	<b>9,242.20</b>
<b>Total expenditure</b>		<b>57,269.02</b>	<b>5,383.19</b>	<b>62,652.21</b>



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

**Note 4**

**Analysis of expenditure**

		Last year		
		Unrestricted		
		Unrestricted	Designated	Total
		£	£	£
<b>Utilities</b>	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
<b>Total</b>		<b>8,809.75</b>	<b>-</b>	<b>8,809.75</b>
<b>Maintenance</b>	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)	11,266.47	-	11,266.47
	<b>Total</b>	<b>16,016.18</b>	<b>5,207.00</b>	<b>21,223.18</b>
<b>Administration</b>	Office costs (labour)	5,538.57	-	5,538.57
	Office costs (other)	5,122.17	-	5,122.17
	Depreciation	360.00	-	360.00
	Legal and professional	-	-	-
	Miscellaneous	-	-	-
<b>Total</b>		<b>11,020.74</b>	<b>-</b>	<b>11,020.74</b>
<b>Grants and donations</b>	Wetherby St James PCC	30.00	-	30.00
	<b>Total</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>
<b>Other</b>		-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditure</b>		<b>35,876.67</b>	<b>5,207.00</b>	<b>41,083.67</b>

**Section D**

**Notes to the accounts**

(...cont)

**Note 5 Details of certain items of expenditure**

**5.1 Trustees expenses:**

	<b>This year</b>	<b>Last year</b>
Number of trustees who were paid expenses	<b>None</b>	<b>None</b>

**5.2 Fees for examination of the accounts:**

Independent examiner's fees for reporting on the accounts	<b>None</b>	<b>None</b>
Other fees paid to the independent examiner	<b>None</b>	<b>None</b>

**Note 6 Paid employees**

**6.1 Staff costs:**

	<b>This year £</b>	<b>Last year £</b>
* 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:**

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

\* 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	-
<b>Total</b>	<b>6,000.00</b>	<b>-</b>

**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
<b>Total grants to institutions</b>	<b>6,000.00</b>

**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	-	-
<b>Total</b>	<b>4,645.60</b>	<b>4,147.44</b>	<b>-</b>	<b>-</b>

**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	-	-
<b>Total</b>	<b>6,503.87</b>	<b>9,263.19</b>	<b>-</b>	<b>-</b>

**10.2 Security over assets**

None

**Note 11**

**Cash at bank and in hand**

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

**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
<b>Total net assets</b>	<b>35,109.95</b>	<b>57,870.13</b>	<b>-</b>	<b>-</b>	<b>92,980.08</b>

**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
<b>Total Funds</b>	<b>98,923.79</b>	<b>56,708.50</b>	<b>(62,652.21)</b>	<b>-</b>	<b>-</b>	<b>92,980.08</b>

\*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 £
<b>Income and receipts of endowment:</b>	<b>3</b>					
Trading activities		40,222.90	-	-	-	40,222.90
Donations, grants and legacies		100.00	-	-	-	100.00
Investments		27.87	-	-	-	27.87
<i>Total incoming resources</i>		<b>40,350.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,350.77</b>
<b>Expenditure on:</b>	<b>4</b>					
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
<i>Total expenditure</i>		<b>35,876.67</b>	<b>5,207.00</b>	<b>-</b>	<b>-</b>	<b>41,083.67</b>
<b>Net income/(expenditure)</b>		<b>4,474.10</b>	<b>(5,207.00)</b>	<b>-</b>	<b>-</b>	<b>(732.90)</b>
Transfer between funds - In		-	-	-	-	-
Transfer between funds - Out		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
<i>Net movement of funds</i>		<b>4,474.10</b>	<b>(5,207.00)</b>	<b>-</b>	<b>-</b>	<b>(732.90)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	13	36,696.37	59,960.32	-	-	99,656.69
Total funds carried forward	13	<b>41,170.47</b>	<b>54,753.32</b>	<b>-</b>	<b>-</b>	<b>98,923.79</b>

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

**INDEPENDENT EXAMINER'S REPORT TO THE MANAGING TRUSTEES 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**

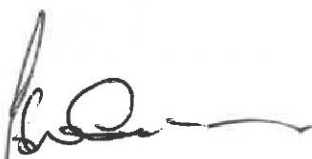
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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