



Company Number: 07660843  
Registered Charity Number: 1143070

# **YORK COMMUNITY CHURCH**

**A company limited by guarantee and  
A registered charity no. 1143070**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For the year ended**

**5 April 2021**

**UNAUDITED**

**YORK COMMUNITY CHURCH  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

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# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

The Directors (who are also Trustees of the charity and whose details are shown in the reference and administrative information section of this report) are pleased to present their Annual Report, together with the Financial Statements of the charity for the year ended 5 April 2021.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum of Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

## **OBJECTIVES AND ACTIVITIES**

The objects of York Community Church (YCC) are:

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

Reports of the many activities of the church were prepared and submitted to the full Church Annual Meeting on the 26<sup>th</sup> September 2021.

In line with our charity aims & objectives, a vision was cast to help enable YCC to branch further into the local community. The following diagram outlines our plans to fulfil this.



# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

## **Objective 1: To Further the Christian Faith**

Our Sunday services (as below) and Church Office are based at The Centre @ Burnholme, Mossdale Avenue, York YO31 0HA (although since the 23<sup>rd</sup> March 2020 the office staff have been working from home).

- 10.30 am Morning Worship Service was shown as a YouTube premier and recorded in various homes until September 20<sup>th</sup>. From 27<sup>th</sup> September to Sunday 22<sup>nd</sup> November the services were livestreamed from Cornerstone Church (formerly St. George's). On Sunday 29<sup>th</sup> November we held our first Livestream service from The Centre @ Burnholme and this was followed by an in-person services from 6<sup>th</sup> December to 20<sup>th</sup> December. Covid restrictions again meant no in person services from last December 2020 until 25<sup>th</sup> April 2021.
- Kairos, our Sunday morning work for children, along with crèche facilities, has taken place on Zoom and YouTube and only resumed in person from 18<sup>th</sup> April 2021.



Other activities include:

- A range of virtual events to encourage young people in their Christian faith.
- Regular contact with students.
- Prayer and Bible study in various zoom groups during the week (average 13 groups through the year). Some of these groups have met once a month at Cornerstone during the periods when lockdown restrictions have been lifted.
- Regular prayer through corporate zoom meetings, private socially distanced walks or zoom appointments.
- The full time Minister and many from across the church spend time contacting and meeting socially distanced or on zoom with families and individuals, especially where sickness, bereavement, or family difficulties are known about.

During the week we continue to partner with Cornerstone Methodist Church (formerly St George's Methodist Church). We have not been hiring the building for midweek activities during Covid restrictions with the exception of Foodbank which has continued to run regularly on a Friday. We have a website which promotes all the activities: [www.cornerstoneyork.co.uk](http://www.cornerstoneyork.co.uk). York Community Church continues to contribute significantly towards the running cost of the building.

Apart from some of the groups mentioned above, we have not been running any other midweek events at Cornerstone due to the Covid pandemic.

## **Events during the Covid Pandemic**

We have hosted a number of events during the pandemic for our congregation, their friends and families and those in our local communities. These included:

- Church Weekend at Home - June 2020: As our planned church weekend away was cancelled we decided we could still provide something locally. There was something for everyone including children and youth events, worship and teaching sessions, a QR code treasure hunt, afternoon walks, a quiz and an egg throwing challenge.
- The Christmas Journey - December 2020: A festive trail round our local neighbourhood with a questionnaire. Snacks and hot chocolate were provided.
- John 316 Online Outreach week - Holy Week 2021: We shared stories of lives changed by Jesus and answered questions about Christianity each day on Social Media. All were invited to share these videos with friends and family. Other events during the week included an escape room, quiz and a children's craft event. The mission ended with our 'Try Church Online' event on Easter Sunday morning.
- Lent Course - Feb/March 2021: A five week online course working together to deepen our spiritual practice of making room for the presence of God.

# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

## **Objective 2: To Relieve Sickness and Financial Hardship and Promote and Preserve Good Health**

The Church runs the York East "Christians Against Poverty" (CAP) Debt Centre which has been running from the CAP Centre Manager's home during most of the pandemic. More recently we have been able to return to the office in The Centre @ Burnholme as well as visiting some clients in person. The client drop-in facility at Cornerstone has not been running during the last financial year due to the Covid pandemic, but since August 2021 appointments have resumed.

CAP is an International charity with their head office based in Bradford. CAP partners with local churches to train and support the Debt Centre Manager and staff to deliver the Journey out of Debt programme for anyone requesting our help, along with other available courses. The Debt Centre Manager has been working with clients to become debt free since September 2018. YCC has now been partnered with CAP providing this service for 11 years.

Prior to the current COVID-19 restrictions, the Debt Centre met with, supported and arranged debt-releasing budgets for an increasing number of clients. During the pandemic, sadly the number of people seeking our help declined for a while, but in the last couple of months, demand has increased. We are now back to almost full capacity, with clients booking in up to 3 months ahead. This was to be expected, as the pandemic protection and financial support comes to an end.

CAP client visits are normally made in person with a befriender. Thankfully, after a prolonged period of working with clients over the phone, we are now able to see them in person again. However, as everyone has different needs and safety concerns, we will continue to offer the option of phone appointments as well. We are very grateful that despite all the restrictions, we have been able to continue this amazing work to support the poor and marginalised people in our community.

It is important to note that the CAP Debt Centre would never undertake to pay off an individual's debts for them. The level of high-quality financial advice that the church can access through partnering with CAP will result in people becoming sustainably debt free through their own efforts. Where CAP clients are in real need, they are referred to a Foodbank or other local charities providing help with household furniture, decorating & gardening etc.

We are currently blessed to have 28 members of our church who volunteer as befrienders, to support our centre. Several of these befrienders support some of our clients in a long-term capacity. This involves meeting up with them, being available to chat as well as helping in practical ways.

CAP Money management and Life Skills courses run from time to time for members of the church and other interested parties from our community. All the courses/groups we offer are free of charge to those attending. We have recently appointed a new Life Skills Manager, and he is making plans to run the first post-lockdown course in September this year.

## **Volunteers**

One highlight from the lockdown period was seeing how generous our volunteers can be. Some examples of helping people in our community that we've seen are: dog-walking rotas; decorating houses; erecting fences (see below); taking people to hospital appointments; donating towards white goods and even funding a training course for a client to become a taxi driver.



## **CAP/Besom Hampers**

On 30<sup>th</sup> November 2020 donations of food or money were received from members of our church family that were made into hampers for our CAP and Besom (a local charity which helps Christians and Churches give to those in need) clients. These were dropped off at Cornerstone to be left to sanitise and then made up and delivered to local families.



# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**



## **Foodbank Update**

York Community Church partners with York Foodbank in providing emergency food for local people in crisis. This could include people who are on low income, undergoing benefit changes and delays, a sudden crisis or redundancy, which would leave them struggling to provide food for themselves and their families. In addition to food provision, we now have an information advisor in each session, enabling us to help clients with the underlying problems which cause them to need to use the foodbank. We oversee and manage one of four distribution points around the city of York, supplying a group of volunteers to facilitate a two-hour weekly session within a local church building. During the last year, we have provided three days emergency food for 1004 people (17% of the total city distribution) referred to us by a wide range of agencies. We have increased our available food by joining in with Fareshare donations from local supermarkets.

There are now over a hundred organisations who can refer clients to Foodbank; e.g. medical practices, children's centres, domestic abuse advisors, homeless and debt charities, probation services and many local council departments. We remain in regular contact with York Schools, enabling them to offer help to families who they identify are in need, especially during holiday periods. Our centre has remained open throughout the pandemic whilst paying careful attention to follow all government guidelines, and deliver to those needing to self-isolate.

## **Kintsugi Hope Wellbeing Groups**

In summer 2020 several church leaders and staff trained to become facilitators of this 12 week course. Two courses have now taken place online and we have a waiting list of people interested in joining the next course.

A Kintsugi Hope Wellbeing Group is a safe and supportive space:

- For people who feel or have felt overwhelmed.
- Providing tools for self-management.
- In a facilitated peer mentoring style setting.

Issues covered include disappointment, loss, anxiety, anger, perfectionism, shame and resilience.

## **Objective 3: To advance education**

The church teaching programme on Sunday mornings included:

- Easter
- The Presence of God
- The New Normal
- God's People
- Our Father the Gardener
- The Greenhouse Effect
- Colossians: A Letter From Lockdown
- Philemon
- God and the Pandemic
- Jesus Calling
- CAP Sunday
- Missionary Sunday
- Advent
- Christmas
- One Another
- Exiled
- Easter

# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

## **ACHIEVEMENTS AND PERFORMANCE**

### **General Charitable Objective of Public Benefit**

The preceding paragraphs outline the principal activities of the church, without explaining their impact on the community.

The regular Sunday activities provide for the spiritual welfare of all who choose to come. When extended through the weekly home and Cornerstone meetings for prayer and Bible study, this provides a support network for many people in their daily lives.

The CAP debt counselling service, Connections and Foodbank are all provided at no cost to the users, apart from donations to cover the cost of food and refreshments. This means that recreation, meals, financial advice and friendship are provided freely for the various age groups. The majority of the attendees at these groups are not church members and rarely attend a formal service.

The work of the Church Minister and Assistant Minister provide spiritual insight and leadership, marriage counselling, bereavement support and help in times of illness. The aim of the church is to be part of the local community, as the name suggests, in addition to providing a place of worship for those who desire this.

The Directors and Trustees believe that they have referred to the Charity Commission's guidance on public benefit when undertaking their review and planning future activities.

The church has rented accommodation in the Centre @ Burnholme and Cornerstone Church. It is an active member of the Burnholme tenant groups, seeking to continue, and secure, community facilities on the site as part of the long-term regeneration proposals on the whole of the former Burnholme School site. It also participates in regular meetings with the Methodist group overseeing Cornerstone.

The church encourages and supports its staff and members to be involved in a wide range of other local and community charities.

## **CHARITABLE GIVING**

Gifts have been passed to individuals or organisations working with the disadvantaged; for example, 'Caring for Life' in Leeds, 'Restore York' providing for homeless people, Andy & Rose Roberts who work with vulnerable and at-risk girls in Brazil, 'Maritime Christian Ministries' who provide provisions and spiritual support for merchant seamen, 'Open Doors' who serve persecuted Christians and James & Tash Fletcher who work with refugees in Athens.

Caring for Life	£1,400.00
Andy & Rose Roberts (Revive and Church Mission Society)	£1,000.00
Maritime Christian Ministries	£1,100.00
Restore York	£1,200.00
James & Tash Fletcher (Arab World Ministries)	£1,250.00
Open Doors	£ 800.00
CAP (total expenditure, which is almost all centre-running costs rather than client aid, which all comes from CAP HQ. Includes CAP "subscription", salary and expenses.)	£13,998.24
<b>Total</b>	<b>£20,748.24</b>

## **FINANCIAL REVIEW**

The Statement of Financial Activities shows a total income for the year of £185,420 (2020 - £190,020) with voluntary income from giving and donations of £182,057 (2020 - £178,737) and from charitable church activities of £393 (2020 - £11,283) of which 0% (2020 - 41%) was composed of income from church weekends. Expenditure on charitable church activities was £194,930 (2020 £180,602). The result of this is that expenditure exceeded income by £9,510 (2020 – Income exceeded expenditure by £9,418). Close monitoring by the Trustees and Leadership of the Church of income and expenditure is aligned to the charity's objectives.

### **Reserves Policy**

The Trustees have recommended that a reserve of £26,500 is required to meet the church's operating costs, based on its current income levels. On the 5<sup>th</sup> April 2021 reserves amount to £112,250 which is more than sufficient to meet this recommendation.

# **YORK COMMUNITY CHURCH DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2021**

## **PLANS FOR THE FUTURE**

YCC is grateful for the use of The Centre at Burnholme as a great base from which to carry out its Sunday activities and office base for the foreseeable future.

Cornerstone Church (formerly St Georges Methodist Church) has been the basis for our midweek compassionate ministries and for other midweek Church meetings for many years. The Methodists made it known at the beginning of 2020 that they would be finishing their connection with the building in 2020. YCC explored with the Methodists all options for the building to continue as an outreach centre for our ministries. An offer to purchase the building was made by YCC in May 2020. In February 2021 the Methodists confirmed the acceptance of our offer and since then we have been carrying out due diligence and raising finance. It is hoped that the purchase will be completed in the coming year.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Name of charitable company:** York Community Church

**Working Name:** YCC

**A registered charity:** 1143070

**A company limited by guarantee:** 07660843

**Contact address:** The Centre, Mossdale Avenue, York YO31 0HA

## **Trustees**

The Trustees (who are also directors for the purposes of company law and known as the Church Council) who served during the period were: - Ian Thomson (Chairman), Ben Spedding (Treasurer), Simon Bryan-Smith, Catherine Candlin, Emily Conroy, Eliza Fergusson, Nigel Moore, Pat Willis, Bryan Wootten and Mark Lewis (appointed 21 April 2021).

## **Appointment of Directors/Trustees**

New Directors/Trustees are appointed by a two-thirds majority vote of the Church Council and serve for a three year period after which they can seek re-election or cease to be a Director/Trustee.

## **Employees**

Carol Dealtry occupies the post of part-time Church Administrator and acts as cashier for the treasurer. She is also employed as part-time Pastoral Worker specifically focusing on the elderly and vulnerable in our congregation.

Matt Dungey is the part-time York East CAP Centre Manager and, from December 2020, is also employed as part-time Operations Manager.

Vanessa Hutchinson was employed as part-time Church Worker until January 2021 when her role changed to full-time Assistant Minister.

Mark Lewis was appointed as a part-time Operations Manager in February 2020. This temporary appointment ended in December 2020.

Simon Rennie is employed as the full-time Minister.

Louis Watson was employed as a part-time Church Assistant until January 2021. He now holds two part-time posts: Digital Assistant and Outreach Worker.

## **Treasurer and Accounts**

Ben Spedding fulfils the role of Treasurer. HPH Chartered Accountants prepare the statutory accounts on our behalf.

## **Bankers**

Lloyds TSB Bank plc. 2 Pavement, York YO1 9LB. The account is a small business account, with a current account.

## **Independent Examiner**

Sarah Wearing of HPH Chartered Accountants, 54 Bootham, York, YO30 7XZ.



# YORK COMMUNITY CHURCH

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 5 APRIL 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

YCC is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 7<sup>th</sup> June 2011. We became a registered charity with the Charity Commission for England and Wales from 25<sup>th</sup> July 2011.

The governing body of YCC is a Church Council, comprising up to 10 Trustees.

As a church, YCC has a Leadership Team (identified as Elders in the Memorandum and Articles of York Community Church) responsible for the overall direction and activities of the church. This includes responsibility for the services and other activities, pastoral care of the members, management of staff, distribution of funds (working in conjunction with Trustees), and the doctrines and policies of the Church.

In practice, the running of the church is devolved to the Leadership Team, supported by various task groups and leaders, with the Trustees ensuring that the strategic and legal requirements are met, in particular with regard to accounts and annual reports, property matters and employee matters.

Two Leadership Team members are directors and trustees; they are Bryan Wootten and Pat Willis. All the signatories who are registered with the bank to sign cheques are directors/trustees.

#### Policy Documents

The following policy documents are in use by the church and are reviewed and updated, as necessary, by either the trustees or delegated individuals.

- **Absence Management:** This procedure enables line managers to address absence issues, both short- and long-term, in a fair, consistent and equitable manner.
- **Catering Expenses:** Details which expenses can be claimed and the correct process.
- **Compassionate Leave and Leave of Absence:** Details the instances which do or do not qualify and manager guidelines.
- **Cornerstone Food Safety and Hygiene:** Details the importance of cleanliness/personal hygiene and sets out guidelines about cooking, chilling and avoiding cross-contamination.
- **Data Protection:** Sets out the definitions, registration with the ICO, permissions, good practice, IT/Website security, cloud services and recommendations.
- **Delegation:** Details the responsibilities of Trustees and Church Elders.
- **Disciplinary:** Sets out the ways to help and encourage employees to achieve and maintain standards of conduct, attendance and job performance.
- **Grievance:** This is intended as the tool by which a member of staff may formally have a grievance, regarding any condition of their employment, heard by the management of the York Community Church.
- **Health and Safety:** Principally risk assessments for each of the key activities, which are collected and updated by the church administrator.
- **Integrated Parental Leave:** This sets out the entitlements for maternity, paternity, shared parental and adoption leave.
- **Lone Worker Policy:** This advises staff, volunteers and contractors on safe working practices when working alone.
- **Risks and Financial Reserves:** Outlines risks and how these are monitored and minimised, together with a recommended financial reserve. Sets out procedures for approving expenditure and re-claiming expenses.
- **Safeguarding Policy:** This gives guidance about appointment of leaders and dealing with children and young people. It is based on advice from Christian Safeguarding Services.
- **Whistleblowing:** This enables paid and voluntary members to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety.

**YORK COMMUNITY CHURCH  
DIRECTORS' AND TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 5 APRIL 2021**

**STATEMENT OF DIRECTORS' AND TRUSTEES' RESPONSIBILITIES**

Company and charity law requires the Directors and Trustees to prepare accounts for the financial year, which give a true and fair view of the state of affairs of the Charitable Company at the end of the year and of its financial activities for that year. In preparing these accounts, the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently; make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on a going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company by taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Exemption**

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

Approved by the board of trustees on 8 November 2021 and signed on behalf of the Church Council by:

.....  
I Thomson Chairman

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK COMMUNITY CHURCH**

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 5 April 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Sarah Wearing, FCA, DChA

HPH, Chartered Accountants  
54, Bootham, York, YO30 7XZ

8 November 2021

**YORK COMMUNITY CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 5 APRIL 2021**

		Unrestricted General Funds	Restricted Funds	Total Funds	
	Note	£	£	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	4	182,057	2,970	185,027	178,737
Church activities	5	393	-	393	11,283
<b>Total income</b>		<b>182,450</b>	<b>2,970</b>	<b>185,420</b>	<b>190,020</b>
<b>Expenditure on:</b>					
Charitable activities	6	180,932	13,998	194,930	180,602
<b>Total expenditure</b>		<b>180,932</b>	<b>13,998</b>	<b>194,930</b>	<b>180,602</b>
<b>Net income/(expenditure) for the year before transfers</b>		1,518	(11,028)	(9,510)	9,418
Transfers between funds		(11,028)	11,028	-	-
<b>Net movement in Funds</b>		<b>(9,510)</b>	<b>-</b>	<b>(9,510)</b>	<b>9,418</b>
Balances brought forward at 6 April 2020		121,760	-	121,760	112,342
<b>Balances carried forward at 5 April 2021</b>		<b>£ 112,250</b>	<b>£ -</b>	<b>£ 112,250</b>	<b>£ 121,760</b>

The notes on pages 13 to 19 form part of these financial statements.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**BALANCE SHEET AS AT 5 APRIL 2021**  
*Company number 07660843*

	Note	Unrestricted General Funds £	Restricted Funds £	Total 2021 £	2020 £
<b>Fixed Assets</b>					
Tangible fixed assets	10	1,664	-	1,664	3,139
<b>Current Assets</b>					
Debtors	11	41,035	-	41,035	40,364
Cash at bank		76,759	-	76,759	84,217
<b>Total Current Assets</b>		117,794	-	117,794	124,581
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	12	7,208	-	7,208	5,960
<b>Net Current Assets</b>		110,586	-	110,586	118,621
<b>Net Assets</b>		<b>£ 112,250</b>	<b>£ -</b>	<b>£ 112,250</b>	<b>£ 121,760</b>
<b>The funds of the charity:</b>					
Unrestricted General Funds	13	112,250	-	112,250	121,760
Restricted Funds	13	-	-	-	-
		<b>£ 112,250</b>	<b>£ -</b>	<b>£ 112,250</b>	<b>£ 121,760</b>

In the Directors' and Trustees' opinion the Charitable Company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its financial statements for the year ended 5 April 2021. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its financial statements for the financial period. The directors and trustees are responsible for ensuring that the Charitable Company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial period and of its income and expenditure for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the Charitable Company.

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 8 November 2021  
and signed on its behalf by:*

.....  
*I D Thomson*  
Director and Trustee

.....  
*B J Spedding*  
Director and Trustee

The notes on pages 13 to 19 form part of these financial statements.

**YORK COMMUNITY CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

York Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company is a private company limited by guarantee, incorporated in England. The address of the registered office is: The Centre @ Burnholme, Mossdale Avenue, York, North Yorkshire, YO31 0HA.

The charitable company's functional currency is the £ sterling.

**b) Preparation of the financial statements on a going concern basis**

The Directors and Trustees have a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future. As noted in the Annual Report, the full impact of the coronavirus pandemic is yet to be determined. The directors and trustees feel, however, that there are adequate reserves to continue operational existence in the event of a reduction in income. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

**c) Income recognition**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Donated services and facilities**

Donated professional and other services, and donated facilities, are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not financially recognised, reference to the Trustees' and Directors' Annual Report provides more information about their contribution.

There have been no donated professional or other services received during the year.

**e) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. Costs relating to a particular activity are allocated directly.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.



**YORK COMMUNITY CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**1. Accounting policies (continued)**

**f) Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the Directors and Trustees in furtherance of the general objectives of the Charity.

Designated funds are funds set aside by the Directors and Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

**g) Tangible fixed assets and depreciation**

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Assets with a value of less than £50 are written off as expenses in the year in which the expenditure is incurred. Assets with a value greater than £50 are capitalised and their cost is written off over their expected useful lives at the following annual rates:

Office equipment	at straight line over 3 years
Church equipment	at straight line over 3 or 5 years
Cornerstone equipment	at straight line over 3 or 5 years

**h) Pension scheme**

The Charity operates an auto-enrolment pension scheme through NEST. Contributions are charged as an expense in the period incurred.

**i) Operating leases**

Rentals payable under operating leases are charged on a straight line basis over the lease term.

**j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**l) Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m) Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021 - continued**

**2. Liability of members**

York Community Church is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £1.

**3. Net expenditure (2020 - Income for the year)**

	2021 £	2020 £
Net expenditure (2020 - income) for the year is arrived at after charging:		
Depreciation, less profit on disposals	2,787	2,986
Independent Examination fees	1,200	1,140
	<u>          </u>	<u>          </u>

	Unrestricted General Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
<b>4. Donations and legacies</b>				
Planned giving: Envelopes	3,237	-	3,237	11,352
Standing orders	136,859	-	136,859	118,524
Gift aid tax recoverable	33,682	-	33,682	31,910
Cash collections	4,404	-	4,404	13,169
Donations, appeals, etc.	3,875	2,970	6,845	3,782
	<u>£ 182,057</u>	<u>£ 2,970</u>	<u>£ 185,027</u>	<u>£ 178,737</u>

In 2020, £263 of income from donations and legacies related to restricted funds.

**5. Income from church activities**

Missionary income	150	-	150	2,770
Church weekends	-	-	-	4,635
Miscellaneous Church Activities	243	-	243	1,936
Cornerstone	-	-	-	1,942
	<u>£ 393</u>	<u>£ -</u>	<u>£ 393</u>	<u>£ 11,283</u>

In 2020, all income from church activities related to the unrestricted funds.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021 - continued**

	Unrestricted		Restricted	Total Funds	Total Funds
Note	General Funds £		Funds £	2021 £	2020 £
<b>6. Charitable activities</b>					
<i>Missionary and charitable giving</i>					
James and Tash Fletcher (Arab World Ministries)	1,250		-	1,250	2,000
Caring for Life	1,400		-	1,400	1,400
CMS (Roberts)	550		-	550	500
Dave and Dot Robinson	150		-	150	1,800
Friends International	1,000		-	1,000	1,000
Maritime Christian Ministry	1,100		-	1,100	4,400
OMF-Inter JP	800		-	800	1,600
OMF-Judith Mitchell	1,000		-	1,000	1,000
Open Doors	800		-	800	800
Powerline Trust	1,200		-	1,200	1,200
Restore York	1,200		-	1,200	1,420
Revive	500		-	500	500
Serving in Mission	1,000		-	1,000	1,000
Kintsugi Hope	250		-	250	-
Friends of Mandrit	500		-	500	-
Ethan Lewis	750		-	750	-
YOYO	1,200		-	1,200	1,520
	<hr/>		<hr/>	<hr/>	<hr/>
	14,650		-	14,650	20,140
Salaries, national insurance and pensions	131,104	7	-	131,104	98,379
Acts 435 Paid Out	-		-	-	245
Premises: rent and rates	8,983		-	8,983	20,221
Insurance	796		-	796	787
Youth work	678		-	678	2,711
Social events and refreshments	(1,383)		-	(1,383)	3,439
Church weekends (refunds)	2,110		-	2,110	-
Church weekends	-		-	-	3,516
Miscellaneous expenses	30		-	30	271
Christians Against Poverty centre expenses	-		13,998	13,998	12,546
Cornerstone expenses and investment	1,927		-	1,927	2,756
Care/gifts	1,062		-	1,062	2,297
Office and general administrative expenses	16,846		-	16,846	8,860
Bank charges	142		-	142	308
Independent examiner's fees	1,200	9	-	1,200	1,140
Depreciation	2,787		-	2,787	2,986
	<hr/>		<hr/>	<hr/>	<hr/>
	£ 180,932		£ 13,998	£ 194,930	£ 180,602
	<hr/>		<hr/>	<hr/>	<hr/>

In 2020, £12,546 of expenditure on charitable activities related to restricted funds.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021 - continued**

<b>7. Total Staff Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	118,832	92,138
Employer national insurance	9,163	3,563
Pension contributions	3,109	2,678
	<u>£ 131,104</u>	<u>£ 98,379</u>

During the year the number of employees employed by the Church was 7 (2020 - 6); 1 Pastor, 1 Administrator/Pastoral Worker, 1 Centre Manager, 1 Church Worker 1 Operations Manager and 1 Church Assistant. No employee received emoluments above £60,000. The pension contributions relate to payments into an auto-enrolment pension scheme with NEST in respect of existing employees.

The key management personnel of the Church comprised the trustees only, who received no employee benefits.

During the year the number of volunteers was 1 (2020 - 1); 1 Administrative Support Worker.

**8. Payments to trustees and related parties**

No trustee received nor waived any remuneration during the year. There were no related party transactions during the year.

<b>9. Governance Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries - administrator	13,626	11,719
Independent examiner's fees	1,200	1,140
	<u>£ 14,826</u>	<u>£ 12,859</u>

The allocation of salaries to governance costs represents a proportion of 80% of the administrator's total salary costs.

**10. Fixed Assets**

	<b>Cornerstone Equipment £</b>	<b>Office Equipment £</b>	<b>Church Equipment £</b>	<b>Total £</b>
<i>Cost</i>				
At 6 April 2020	7,013	2,567	7,933	17,513
Additions during the year	-	1,312	-	1,312
At 5 April 2021	<u>7,013</u>	<u>3,879</u>	<u>7,933</u>	<u>18,825</u>
<i>Depreciation</i>				
At 6 April 2020	4,633	1,808	7,933	14,374
Charge in the year	1,590	1,197	-	2,787
At 5 April 2021	<u>6,223</u>	<u>3,005</u>	<u>7,933</u>	<u>17,161</u>
<i>Net Book Value</i>				
At 5 April 2021	<u>£ 790</u>	<u>£ 874</u>	<u>£ -</u>	<u>£ 1,664</u>
At 5 April 2020	<u>£ 2,380</u>	<u>£ 759</u>	<u>£ -</u>	<u>£ 3,139</u>

All fixed assets relate to the unrestricted funds.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021 - continued**

<b>11. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift aid tax recoverable	33,682	31,910
Prepayments and accrued interest	1,588	1,645
Other debtors	5,765	6,809
	<u>£ 41,035</u>	<u>£ 40,364</u>

All debtors relate to the unrestricted funds.

<b>12. Creditors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Accruals	4,204	2,200
Taxation and social security	3,004	4,751
Other creditors	-	(991)
	<u>£ 7,208</u>	<u>£ 5,960</u>

All creditors relate to the unrestricted funds.

<b>13. Church Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>		
Total income	182,450	189,757
Total expenditure	(180,932)	(168,056)
Net income for the year	1,518	21,701
Transfers between funds	(11,028)	(12,283)
Net movement in funds	(9,510)	9,418
Balance brought forward	121,760	112,342
Balance carried forward	<u>£ 112,250</u>	<u>£ 121,760</u>
<b>Restricted Funds</b>		
Total income	2,970	263
Total expenditure	(13,998)	(12,546)
Net expenditure for the year	(11,028)	(12,283)
Transfers between funds	11,028	12,283
Net movement in funds	-	-
Balance brought forward	-	-
Balance carried forward	<u>£ -</u>	<u>£ -</u>

The restricted funds are represented by funds raised and grants received for restricted purposes. There is only one restricted fund.

Christians Against Poverty

The Church runs the York East "Christians Against Poverty" centre. The centre manager and debt coach meet with and support clients to arrange debt releasing budgets for them. The transfer from unrestricted funds to the restricted fund represents the Church's general support for the centre to enable it to cover its costs.

**YORK COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021 - continued**

**14. Analysis of Net Assets by Fund**

<i>Current year</i>	<b>Unrestricted General Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Fixed assets	1,664	-	1,664
Current assets	117,794	-	117,794
Creditors: amounts falling due within one year	(7,208)	-	(7,208)
	<u>£ 112,250</u>	<u>£ -</u>	<u>£ 112,250</u>
<i>Comparative year</i>	<b>Unrestricted General Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
Fixed assets	3,139	-	3,139
Current assets	124,581	-	124,581
Creditors: amounts falling due within one year	(5,960)	-	(5,960)
	<u>£ 121,760</u>	<u>£ -</u>	<u>£ 121,760</u>

**15. Tax Status**

As a registered charity, York Community Church is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

**16. 2020 Comparative Statement of Financial Activities**

	<b>Unrestricted General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds</b>	
			<b>2020 £</b>	<b>2019 £</b>
<b>Income and endowments from:</b>				
Donations and legacies	178,474	263	178,737	176,716
Church activities	11,283	-	11,283	13,814
<b>Total income</b>	<u><b>189,757</b></u>	<u><b>263</b></u>	<u><b>190,020</b></u>	<u><b>190,530</b></u>
<b>Expenditure on:</b>				
Charitable activities	168,056	12,546	180,602	190,535
<b>Total expenditure</b>	<u><b>168,056</b></u>	<u><b>12,546</b></u>	<u><b>180,602</b></u>	<u><b>190,535</b></u>
<b>Net income/(expenditure) for the year before transfers</b>	21,701	(12,283)	9,418	(5)
Transfers between funds	(12,283)	12,283	-	-
<b>Net movement in Funds</b>	<u><b>9,418</b></u>	<u><b>-</b></u>	<u><b>9,418</b></u>	<u><b>(5)</b></u>
<b>Balances brought forward at 6 April 2019</b>	112,342	-	112,342	112,347
<b>Balances carried forward at 5 April 2020</b>	<u><b>£ 121,760</b></u>	<u><b>£ -</b></u>	<u><b>£ 121,760</b></u>	<u><b>£ 112,342</b></u>