



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 2022

UNAUDITED

**YORK COMMUNITY CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

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YORK COMMUNITY CHURCH ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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 2022.

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 18th September 2022.

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.



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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 during the COVID-19 pandemic, staff were working from home for periods of time).



- The 10.30 am Morning Worship Service was shown on YouTube until 25th April 2021, when limited numbers were able to attend services in person again, while wearing a mask and being socially distanced (two metres between family groups).
- Kairos, our Sunday morning work for children, along with crèche facilities, had taken place on Zoom and YouTube but resumed in person from 18th April 2021, with Covid restrictions in place.
- The use of the Main Hall at The Centre @ Burnholme then alternated between Morning Worship and Kairos until 18th July 2021.
- As restrictions were lifted by the government, more people were able to return to services in person. Sunday services have continued to be live streamed on YouTube.

Other activities include:

- A range of virtual events to encourage young people in their Christian faith.
- Regular contact with students, including weekly student lunches during term time.
- 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, which has included 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 as appropriate) 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). Activities were curtailed during COVID restrictions with the exception of Foodbank which has continued to run regularly on a Friday. We have a website which promotes all these activities: www.cornerstoneyork.co.uk. York Community Church continues to contribute significantly towards the running cost of the building. Since 27th January 2022, activities have resumed at Cornerstone, including the weekly Toddlers group and 'The Corner', a weekly youth group, both aimed at members of the local community.

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

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- Ladies Breakfast - May 2021
- Youth Camp and Family Fun Day - August 2021
- Reconnect Walks - June/July 2021
- 24 hour Prayer Event - November 2021
- Why should Christians care about Climate Change? - December 2021
- Chinese New Year Celebration - January 2022
- Easter Trail 2022



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

Christians Against Poverty (CAP) Debt Centre

The Church runs the York East “Christians Against Poverty” (CAP) Debt Centre which has transitioned to a hybrid model for visits, following the COVID model of 2021. From early 2022 we have been able to return to the office in The Centre @ Burnholme as well as visiting some clients in person, and some by phone call appointments. The client drop-in facility at Cornerstone had not been running during the last financial year due to the Covid pandemic, but we restarted this in mid July 2022.

CAP is an International charity with its 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.

The Debt Coach meets with, supports and provides debt-releasing budgets to an increasing number of clients. From March the centre was back up to full capacity again. This was to be expected, as the pandemic protection and financial support came 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.

YORK COMMUNITY CHURCH ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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.

This year, we have relaunched both CAP Money management and Life Skills courses 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, as is the lunch that is provided by Foodbank. Last year our Outreach Worker took over the responsibility for running our CAP Life Skills courses, and his post-lockdown courses have been a real success. A number of the attendees have continued to come for the Friday lunch at Cornerstone, and have moved on to attend other free courses, such as CAP Money and Kintsugi Hope, which helps people with their mental health.

CAP/Besom Hampers

For Christmas 2021, we asked many of our Church small groups to provide Hampers for our CAP clients. From these groups we were able to bless 12 households with a hamper of food and gifts. Furthermore, those who were not involved in this were able to donate food or money towards the hampers that Besom (a local charity which helps Christians and Churches give to those in need) were making, for their clients.

Appeals

Throughout the year, we have also had appeals for individuals, for items such as furniture and white goods. These have been fulfilled by donations from the congregation. We also had a wider appeal to support the Ukraine Humanitarian Appeal.

Finally, we have also formed teams to do gardening, decorating and maintenance for people in our community who are in need. We supported Besom in running three Project Days during the year, where volunteers from the church carried out various tasks to help families in the local community.



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Foodbank Update

York Community Church partners with York Foodbank in providing emergency food for local people in crisis, including people who are on low income, undergoing benefit changes or delays, a sudden crisis, redundancy, or more recently refugees. This could 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, providing help with the underlying causes for those who need to use the foodbank.

York Community Church oversees and manages 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 1101 people (19% of the total city distribution) who are referred to us by a wide range of agencies. 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.

We now also provide a free lunch directly after every foodbank session, which is followed by courses to help with 'Life Skills', mental wellbeing and financial budgeting.

Kintsugi Hope Wellbeing Groups

In summer 2021 several church leaders and staff trained to become facilitators of this 12 week course. Three courses have now taken place, 2 online and one for community contacts in person at Cornerstone and we again 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:

- The Grace
- Pentecost
- What is the Spirit saying to the church?
- 2 Corinthians: Apostle under pressure
- Together
- Adopted into God's family
- Jesus Begins
- What's the story?
- Jonah
- Hope Sunday
- Christmas
- Whole Hearted Living
- Jesus Anoints / Feeds / Predicts / Delivers/ Rebukes / Recruits
- The Passion

Since March 2022, the church has been running English language classes for the growing number of Cantonese speaking members of the congregation who have recently emigrated from Hong Kong.

Also YCC has been financially supporting the Assistant Minister in undertaking a two year part-time course with WTC Theology in Manchester.

YORK COMMUNITY CHURCH ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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, Toddlers, The Corner (youth work) 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 centre, 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.

We work alongside the staff and users of the Tang Hall Explore Library and Cafe and jointly organised a Platinum Jubilee Fair for the local community, to celebrate the Queen's 70th Jubilee.

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, and 'Open Doors' who serve persecuted Christians and James & Tash Fletcher who work with refugees in Athens.

Caring for Life	£ 1,400
Andy & Rose Roberts (Revive and Church Mission Society)	£ 2,200
Restore York	£ 1,200
James & Tash Fletcher (Arab World Ministries)	£ 1,000
Open Doors	£ 800
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.)	£11,756
Total	£18,356

FINANCIAL REVIEW

The Statement of Financial Activities shows a total income for the year of £387,775 (2021 - £185,420) with voluntary income from giving and donations of £383,585 (2021 - £185,027) and from charitable church activities of £4,190 (2021 - £393) of which 90% (2021 - nil) was composed of income from church events. Expenditure on charitable church activities was £212,001 (2021 £194,930). The result of this is that income exceeded expenditure by £175,774 (2021 – expenditure exceeded income by £9,510). 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 free reserve of £26,500 is required to meet the church's operating costs, based on its current income levels. On the 5 April 2022 free reserves amount to £117,059 which is more than sufficient to meet this recommendation. Restricted funds of £170,965 are held for specific purposes as detailed in note 13.

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FOR THE YEAR ENDED 5 APRIL 2022**

PLANS FOR THE FUTURE

YCC is grateful for the continued 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. Although negotiations have taken some time, it is hoped the purchase will be completed during 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of charitable company: York Community Church

Working Name: YCC

A registered charity: 11430710

A company limited by guarantee not having a share capital: 07660843

Contact address: The Centre, Mossdale Avenue, York YO31 0HA (registered office)

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 (until 7 November 2021), Eliza Fergusson, Nigel Moore, Pat Willis, Bryan Wootten and Mark Lewis (appointed 21 April 2021). On 27 April 2022 Bethan Gibb-Reid was appointed as a trustee.

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 occupied the post of part-time Church Administrator and acted as cashier for the treasurer until 31 December 2021. She was also employed as part-time Pastoral Worker, specifically focusing on the elderly and vulnerable in our congregation, until she resigned from this post on 31 July 2022.

Matt Dungey was the part-time York East CAP Centre Manager until 31st August 2022 and is also employed as part-time Operations Manager.

Vanessa Hutchinson is employed as full-time Assistant Minister.

Jim Melvin started work as part-time Church Administrator on 4 January 2022.

Simon Rennie is employed as the full-time Minister.

Louis Watson was employed as part-time Digital Assistant until 9th September 2022 and is also employed as part-time 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

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FOR THE YEAR ENDED 5 APRIL 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

YCC is a company limited by guarantee not having a share capital and governed by its Memorandum and Articles of Association dated 7th June 2011. We became a registered charity with the Charity Commission for England and Wales from 25th 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, line 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 Mark Lewis. 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.
- **Flexible and Hybrid Working:** Guidelines for working in a way that improves work-life balance whilst still meeting job objectives.
- **Fostering Leave:** details the process and expectations for staff leave for fostering.
- **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.

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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;

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 16 November 2022 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 2022.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

16 November 2022

YORK COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2022

		Unrestricted General Funds	Restricted Funds	Total Funds	
	Note	£	£	2022 £	2021 £
Income and endowments from:					
Donations and legacies	4	202,612	180,973	383,585	185,027
Church activities	5	4,190	-	4,190	393
Total income		206,802	180,973	387,775	185,420
Expenditure on:					
Charitable activities	6	200,245	11,756	212,001	194,930
Total expenditure		200,245	11,756	212,001	194,930
Net income/(expenditure) for the year before transfers		6,557	169,217	175,774	(9,510)
Transfers between funds		(1,748)	1,748	-	-
Net movement in Funds		4,809	170,965	175,774	(9,510)
Balances brought forward at 6 April 2021		112,250	-	112,250	121,760
Balances carried forward at 5 April 2022		£ 117,059	£ 170,965	£ 288,024	£ 112,250

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 2022
Company number 07660843

	Note	Unrestricted General Funds £	Restricted Funds £	2022 £	Total 2021 £
Fixed Assets					
Tangible fixed assets	10	796	-	796	1,664
Current Assets					
Debtors	11	45,035	6,428	51,463	41,035
Cash at bank		76,480	164,537	241,017	76,759
Total Current Assets		121,515	170,965	292,480	117,794
Current Liabilities					
Creditors: amounts falling due within one year	12	5,252	-	5,252	7,208
Net Current Assets		116,263	170,965	287,228	110,586
Net Assets		£ 117,059	£ 170,965	£ 288,024	£ 112,250
The funds of the charity:					
Unrestricted General Funds	13	117,059	-	117,059	112,250
Restricted Funds	13	-	170,965	170,965	-
		£ 117,059	£ 170,965	£ 288,024	£ 112,250

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 2022. 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 16 November 2022
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 2022**

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.

**YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

1. Accounting policies (continued)

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.

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 as 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 2022 - 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

	2022 £	2021 £
Net expenditure for the year is arrived at after charging:		
Depreciation, less profit on disposals	1,407	2,787
Independent Examination fees	1,200	1,200

	Unrestricted General Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
4. Donations and legacies				
Planned giving: Envelopes	3,600	-	3,600	3,237
Standing orders	155,766	-	155,766	136,859
Gift aid tax recoverable	37,181	-	37,181	33,682
Cash collections	5,725	-	5,725	4,404
Donations, appeals, etc.	340	180,973	181,313	6,845
	<u>£ 202,612</u>	<u>£ 180,973</u>	<u>£ 383,585</u>	<u>£ 185,027</u>

In 2021, £2,970 of income from donations and legacies related to restricted funds.

Donations from trustees

Donations totalling £73,000 were received from trustees during the year.

5. Income from church activities

Missionary income	-	-	-	150
Events income	3,809	-	-	-
Miscellaneous Church Activities	381	-	381	243
	<u>£ 4,190</u>	<u>£ -</u>	<u>£ 381</u>	<u>£ 393</u>

In 2021, all income from church activities related to the unrestricted funds.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022 - continued

	Unrestricted		Restricted	Total Funds	Total Funds
Note	General Funds £		Funds £	2022 £	2021 £
6. Charitable activities					
<i>Missionary and charitable giving</i>					
James and Tash Fletcher (Arab World Ministries)	1,000		-	1,000	1,250
Caring for Life	1,400		-	1,400	1,400
CMS (Roberts)	860		-	860	550
Dave and Dot Robinson	-		-	-	150
Deborah Stevenson	375		-	375	-
Friends International	1,400		-	1,400	1,000
Just Love York	50		-	50	-
Mullers	500		-	500	-
Maritime Christian Ministry	1,100		-	1,100	1,100
OMF-Inter JP	-		-	-	800
OMF-Judith Mitchell	1,400		-	1,400	1,000
Open Doors	800		-	800	800
Pedro Joao	800		-	800	-
Powerline Trust	1,600		-	1,600	1,200
Renee Osborne	375		-	375	-
Restore York	1,200		-	1,200	1,200
Revive	1,340		-	1,340	500
Serving in Mission	1,100		-	1,100	1,000
Sharayah Madsen	375		-	375	-
Kintsugi Hope	250		-	250	250
Friends of Mandrit	-		-	-	500
Ethan Lewis	-		-	-	750
York Schools and You	1,200		-	1,200	-
YOYO	300		-	300	-
Yvonne Sipin	375		-	375	1,200
	<hr/>		<hr/>	<hr/>	<hr/>
	17,800		-	17,800	14,650
Salaries, national insurance and pensions	145,895	7	-	145,895	131,104
Acts 435 Paid Out	340		-	340	-
Premises: rent and rates	19,300		-	19,300	8,983
Insurance	1,092		-	1,092	796
Youth work	1,235		-	1,235	678
Social events and refreshments	2,220		-	2,220	(1,383)
Church weekends - refunds	-		-	-	2,110
Miscellaneous expenses	-		-	-	30
Christians Against Poverty centre expenses	-		11,756	11,756	13,998
Cornerstone expenses and investment	1,054		-	1,054	1,927
Care/gifts	2,363		-	2,363	1,062
Office and general administrative expenses	6,191		-	6,191	16,846
Bank charges	148		-	148	142
Independent examiner's fees	1,200	9	-	1,200	1,200
Depreciation	1,407		-	1,407	2,787
	<hr/>		<hr/>	<hr/>	<hr/>
	£ 200,245		£ 11,756	£ 212,001	£ 194,930

In 2021, £13,998 of expenditure on charitable activities related to restricted funds.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022 - continued

7. Total Staff Costs	2022	2021
	£	£
Salaries	133,926	118,832
Employer national insurance	8,011	9,163
Pension contributions	3,958	3,109
	<u>£ 145,895</u>	<u>£ 131,104</u>

During the year the number of employees employed by the Church was 6 (2021 - 7); 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 (2021 - 1); 1 Administrative Support Worker.

8. Trustee transactions

No trustee received nor waived any remuneration or expenses during the year. There were no trustee transactions other than the donations disclosed in note 4.

9. Governance Costs	2022	2021
	£	£
Salaries - administrator	13,626	13,626
Independent examiner's fees	1,200	1,200
	<u>£ 14,826</u>	<u>£ 14,826</u>

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

10. Fixed Assets

	Cornerstone Equipment £	Office Equipment £	Church Equipment £	Total £
<i>Cost</i>				
At 6 April 2021	7,013	3,879	7,933	18,825
Additions during the year	-	539	-	539
At 5 April 2022	<u>7,013</u>	<u>4,418</u>	<u>7,933</u>	<u>19,364</u>
<i>Depreciation</i>				
At 6 April 2021	6,223	3,005	7,933	17,161
Charge in the year	790	617	-	1,407
At 5 April 2022	<u>7,013</u>	<u>3,622</u>	<u>7,933</u>	<u>18,568</u>
<i>Net Book Value</i>				
At 5 April 2022	<u>£ -</u>	<u>£ 796</u>	<u>£ -</u>	<u>£ 796</u>
At 5 April 2021	<u>£ 790</u>	<u>£ 874</u>	<u>£ -</u>	<u>£ 1,664</u>

All fixed assets relate to the unrestricted funds.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022 - continued

11. Debtors	2022	2021
	£	£
Gift aid tax recoverable	37,181	33,682
Prepayments and accrued interest	7,387	1,588
Other debtors	6,895	5,765
	<u>£ 51,463</u>	<u>£ 41,035</u>

All debtors relate to the unrestricted funds.

12. Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	2,200	4,204
Taxation and social security	2,631	3,004
Other creditors	421	-
	<u>£ 5,252</u>	<u>£ 7,208</u>

All creditors relate to the unrestricted funds.

13. Church Funds

	<i>Balance b/f 06.04.21 £</i>	<i>Income received £</i>	<i>Expenditure £</i>	<i>Transfers In/(out) £</i>	<i>Balance c/f 05.04.22 £</i>
Unrestricted Funds	112,250	206,802	(200,245)	(1,748)	117,059
Restricted Funds					
Christians Against Poverty	-	10,008	(11,756)	1,748	-
Church Millfield Lane	-	170,965	-	-	170,965
Total restricted funds	-	180,973	(11,756)	1,748	170,965
Total funds	<u>£ 112,250</u>	<u>£ 387,775</u>	<u>£ (212,001)</u>	<u>£ -</u>	<u>£ 288,024</u>

	<i>Balance b/f 06.04.20 £</i>	<i>Income received £</i>	<i>Expenditure £</i>	<i>Transfers In/(out) £</i>	<i>Balance c/f 05.04.21 £</i>
Unrestricted Funds	121,760	182,450	(180,932)	(11,028)	112,250
Restricted Funds					
Christians Against Poverty	-	2,970	(13,998)	11,028	-
Total restricted funds	-	2,970	(13,998)	11,028	-
Total funds	<u>£ 121,760</u>	<u>£ 185,420</u>	<u>£ (194,930)</u>	<u>£ -</u>	<u>£ 112,250</u>

The restricted funds are represented by funds raised and grants received for restricted purposes.

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.

Church - Millfield Lane, York

The church is in the process of purchasing a church building at Millfield Lane. Although there is currently no physical commitment, it is hoped that the purchase will be completed in 2022.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022- continued

14. Analysis of Net Assets by Fund

Current year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	796	-	796
Current assets	121,515	170,965	292,480
Creditors: amounts falling due within one year	(5,252)	-	(5,252)
	<u>£ 117,059</u>	<u>£ 170,965</u>	<u>£ 288,024</u>

Comparative year

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
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>

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. Related Parties

There were no related party transactions in the year.

17. 2021 Comparative Statement of Financial Activities

	Unrestricted General Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
Income and endowments from:				
Donations and legacies	182,057	2,970	185,027	178,737
Church activities	393	-	393	393
Total income	<u>182,450</u>	<u>2,970</u>	<u>185,420</u>	<u>179,130</u>
Expenditure on:				
Charitable activities	180,932	13,998	194,930	180,602
Total expenditure	<u>180,932</u>	<u>13,998</u>	<u>194,930</u>	<u>180,602</u>
Net income/(expenditure) for the year before transfers	1,518	(11,028)	(9,510)	(1,472)
Transfers between funds	(11,028)	11,028	-	-
Net movement in Funds	<u>(9,510)</u>	<u>-</u>	<u>(9,510)</u>	<u>(1,472)</u>
Balances brought forward at 6 April 2020	121,760	-	121,760	112,342
Balances carried forward at 5 April 2021	<u><u>£ 112,250</u></u>	<u><u>£ -</u></u>	<u><u>£ 112,250</u></u>	<u><u>£ 110,870</u></u>