



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 2023

UNAUDITED

**YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

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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 2023.

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

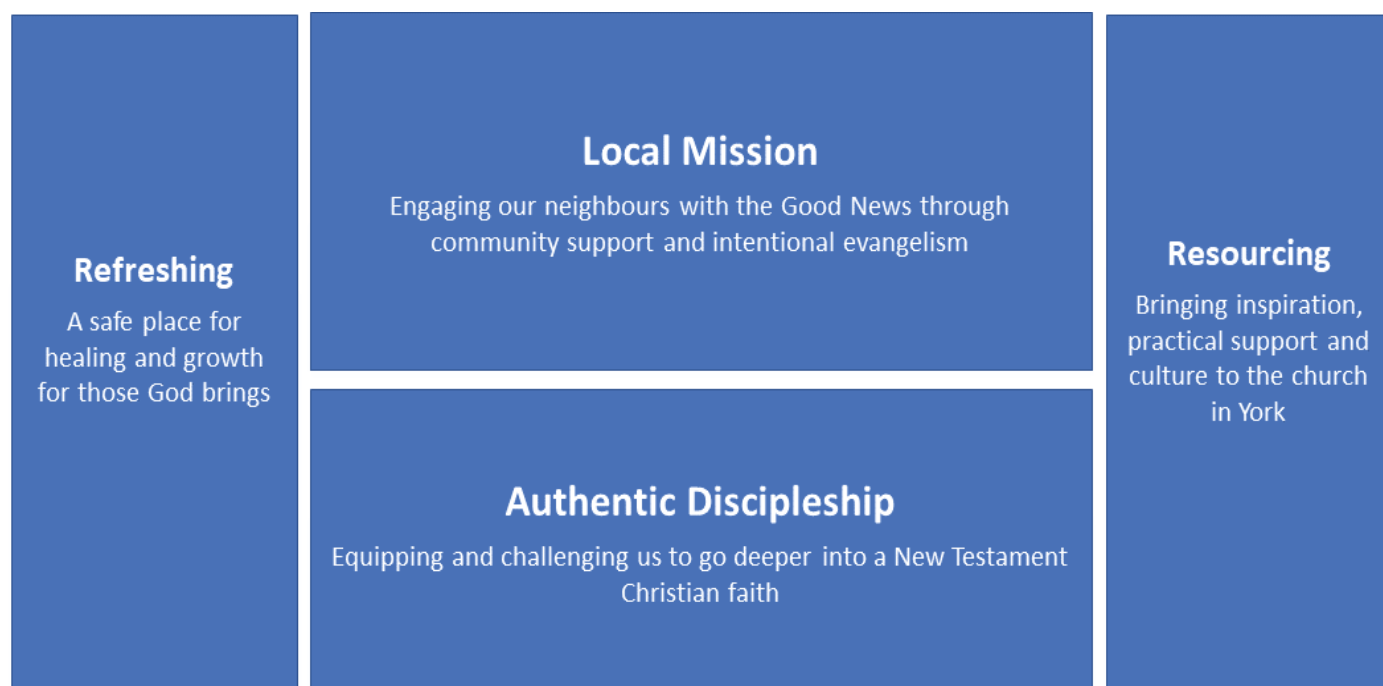
The objects of York Community Church (YCC) are:

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 8th October 2023.

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.

Building Purchase

YCC completed the purchase of Cornerstone (formerly St George's Methodist Church) from The Methodist Church in November 2022 following several years of pursuing this objective.





Funds for the purchase were from gifts by the YCC congregation, The Chinese Church in York and a 15 year term mortgage from Stewardship.

The building is in need of significant infrastructure repairs, modernisation and safety improvements. This includes a new roof and insulation. YCC is seeking external grant funding to assist with the capital costs involved. The building has 5 student bedsit lets which once renovated will house students from the 2023-24 academic year. The income from the lets forms part of the sustainability of the business plan to fund the purchase of Cornerstone.

We are excited to have a building for which we have ownership and plan to serve the local community more fully from having saved it for our local area from potential development.

Future Plans

Our future plans have a focus on the improvement and making good of our new building, Cornerstone. This is the hub from which many of our outreach and community

engagement incentives are based. The building requires works to the student lets to make them habitable and enable income to be generated, we anticipate this be for the academic year of 2023-24. The building requires some major repairs such as a new roof and insulation as well as making right previous poor maintenance.

We intend to increase our focus on the local community with plans to change the staffing structure and employ a new minister with responsibility for outreach.

Fulfilling Our Objectives

1. To Further the Christian Faith

Our Sunday services and church office are based at The Centre @ Burnholme, Mossdale Avenue, York YO31 0HA.

The Sunday morning service is also live streamed via Youtube which enables access to those who would otherwise be unable to attend in person, and also provides a wider public service.

Sunday mornings host children and youth work provision during the service.

As well as our regular services we also host events and alternative times of worship for those who worship at YCC and also the local community. The following are some of the highlight of this year

The Way of The Cross

A new initiative for us this year was a Good Friday interactive art exhibition hosted at Cornerstone. The event was inspired by the traditional "Stations of the Cross".

Several artists from the YCC congregation created 10 different art exhibits, each one representing a different point on Jesus' journey to the Cross, allowing visitors to interact with the exhibit in different ways.

One visitor said: "to see the final journey of



Jesus depicted in tangible, visible form was very moving", which was very representative of people's feedback.

The Christmas Journey

On the 10th of December, we launched a Christmas Journey at Cornerstone – an immersive experience retelling the nativity story. Throughout the day, we had sessions that transported participants back in time to encounter various characters from the narrative. The event was a huge success, and we are excited to announce we will be running it once more this year, with an extended schedule. This will entail running the event over a week and extending a warm invitation to schools, encouraging them to partake in the Christmas Journey.



Ugly Bug Ball

As an alternative to Halloween we hosted an Ugly Bug Ball for local children at Cornerstone.



Community Ceilidh

Celebrating Burns Night with a live ceilidh band.

Yahala Mataam

A Syrian pop-up restaurant serving tradition Syrian food, a local project employing Syrian refugees.

Alpha Course

A 12 week course with a meal for those interested in exploring the Christian faith.

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

Christians Against Poverty (CAP)

It was decided that YCC would close our CAP Debt Counselling Centre in August 2022 following the resignation of the CAP Centre Manager and the opening of a new centre by The Belfrey in central York.

YCC continue to support the work of CAP by running Life Skills courses and providing volunteer befrienders to the new centre at The Belfrey. It was decided that by redirecting the resources required for running a CAP Centre we could have greater local impact into our community by running practical courses and other public services.

Kintsugi hope Wellbeing Course

A Kintsugi Hope 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.

It consists of a structured yet flexible series of 12 weeks of content, which includes group and individual activities designed to



help participants to accept themselves, to understand their value and worth, and grow towards a more resilient and hopeful future.

Friday Lunches

On Fridays we host a lunch, followed by various different courses. These are for those in our community who are in need, for example Foodbank and Restore clients (a York based homeless charity).

Foodbank

YCC has been a partner church with York Foodbank since its establishment in 2012. The distribution centre we are responsible for has now been open for 10 years and during this time we have provided food for over 10,000 individuals. York Foodbank now has 6 distribution points open on different days of the week and at different venues across the city. All our centres supply a parcel of non-perishable food, and in addition to this we now include a gift card enabling everyone to purchase a small amount of fresh food from a local supermarket. Clients who come on Fridays are also able to receive extra advice and support from Citizens Advice York and the Local Area Co-ordinator

from The City of York Council.

Toddlers

YCC Toddler group meets every Tuesday morning in Cornerstone (term time only) and is a flourishing ministry in the life of the church. Since last year, we have had over 60 children come through the doors of Cornerstone (with their parent or carer!) and on average, our sessions run with 20-25 children each week. The majority of the group do not come to church so it is a great starting point to welcome them into Cornerstone and build relationships. One mum, who has been regularly attending Toddlers since we restarted towards the end of the pandemic, stated that this is the 'best toddler group in York' - so encouraging to hear that we can create a safe place for people at this life stage!

The Corner

The Corner is a youth group for children in years 6-11. This has been a mixed year with some highs and some lows. We started the year slowly with low numbers but quickly grew to maximum capacity. During this point we had to stop for a few weeks to start afresh to sort a few issues with behaviour. Since starting again things have been running smoothly.



Besom Project Days

YCC seeks to serve the local community and those in need by partnering with a local charity fighting poverty, The Besom. These projects have involved gardening and re-decoration projects.

Christmas Hampers

For Christmas 2022, we asked many of our Church small groups to provide Hampers. 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.

Queen's Jubilee

We worked with Explore Library's, our local library charity in hosting a jubilee celebration open to the public to celebrate Her Majesty's jubilee in June 2022. YCC supported the event with face painting, live music, crafts and summer fete style outdoor games and activities.



3: To advance education

Sunday Morning Teaching Program

In our Sunday morning teaching series we have covered the following topics and themes:

- The Passion - looking at the events of Easter including Jesus' death and Resurrection.
- The Names of God - A series on the different names of God used in the Bible.
- Living in Community based on Romans 12.
- Holy Habits -based on 1 Peter explaining spiritual disciplines.
- Advent and Christmas.
- Our Vision Statement; Together to Know God and Make Him Known.
- The Names of God -exploring the name of God in the Bible.
- The Way of The Cross - exploring Easter.
- Living in Community - based on Romans 12.

English Language Lessons

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 and refugees from Ukraine. The classes are open to anyone who would like to attend regardless of their first language.

Staff Training

YCC has been financially supporting the Assistant Minister in undertaking a two year part-time course with Westminster Theology Centre (WTC) through their Manchester Hub.

CAP life skills courses

Following the Christians Against Poverty programme our trained volunteers deliver a practical course to teach a range of financial skills from budgeting and living on a low budget.



Funding

YCC is funded by the regular giving of the congregation. We received some rental income from the hiring of the main areas of the Cornerstone building.

During 2022-23 we also received some external funding as follows;

- Hull Road Ward Committee - £4,500 to support our work with The Corner (local youth provision) and Toddlers - a free supportive group to those caring for young children and babies.
- Restore - a local homeless charity to fund lunches for clients.
- Foodbank - Friday lunch funding for Foodbank clients
- Foodbank - £9,894.60 grant in March 2023 for replacement windows to kitchen back room and office and a fire roller shutter for the kitchen hatch at Cornerstone.

In November 2022 we took out a mortgage with Stewardship on a 15 year term to purchase Cornerstone (formerly St George's Methodist Church)

Charitable Giving

Gifts have been passed to individuals or organisations who further the Christian faith and those working with the disadvantaged. Our support this year has included;

Caring for Life	£1,400
Andy and Rose Roberts (Revive and Church Mission Society)	£1,600
Restore York	£1,200
James and Tash Fletcher (Arab World Ministries)	£1,000
Friends International	£1,200
Mullers	£1,000
Powerline Trust	£1,400
Open Doors	£800
CAP (total expenditure, which is almost all centre-running costs rather than client aid, which comes from CAP HQ. Includes CAP 'subscription, salary and expenses.)	£5,616
Total	£15,216

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),
- Catherine Candlin (Vice Chair)
- Ben Spedding (Treasurer)
- Simon Bryan-Smith
- Eliza Fergusson,
- Nigel Moore
- Patrick Willis,
- Bryan Wootten,
- Bethan Gibb-Reid (appointed 27th April 2022)
- Mark Lewis (until 31st January 2023),
- Rebecca Dean (appointed 21st March 2023)

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

YCC employs a small staff team with a mix of full and part time roles. These include;

- Pastoral Worker, specifically focusing on the elderly and vulnerable in our congregation, part time post held until resignation from this role on 31 July 2022, this role was not replaced.
- York East CAP Centre Manager part-time until 31st August 2022, this role was not replaced.
- Operations Manager - part time post.
- Assistant Minister - full time post.
- Church Administrator - part time post.
- Minister full time. Post currently empty from 30th November 2022.
- Interim Minister - part time starting 1st February 2023.
- Digital Assistant - part time until 9th September 2022.
- Outreach Worker - part time.
- Youth worker - part time new role from 1st April 2023.

Volunteers

YCC is grateful for our dedicated volunteer teams who support our many activities, and without whom our work would not be possible. During 2022-23 approximately 125 volunteers contributed to the work of YCC.

List of Policies

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 Leaders (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.
- **Whistle-blowing:** 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.

Financial Review

The Statement of Financial Activities shows a total income for the year of £250,205 (2022 - £387,775) with voluntary income from giving and donations of £235,940 (2022 - £383,585) and from charitable church activities of £14,265 (2022 - £4,190) of which 54% (2022 - 90%) was composed of income from church events. Expenditure on charitable church activities was £230,543 (2022 - £212,001). The result of this is that income exceeded expenditure by £19,662 (2022 - £175,774). Close monitoring by the Trustees and Leadership of the Church of income and expenditure is aligned to the charity's objectives. Treasurer and Accounts Ben Spedding fulfils the role of Treasurer in a voluntary role.

Reserves Policy

The Trustees have recommended that a free reserve of £50,000 is required to meet the Church's operating costs, based on its current income levels. On 5 April 2023, free reserves amounted to £84,707 with the excess reserves being earmarked for major renovation works on the Cornerstone Building. Restricted funds

of £98,829 are held for specific purposes, as detailed in note 13.

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)

Treasurer: Ben Spedding fulfils the role of Treasurer in a voluntary role.

Accountant: 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.

Statement of Director's and Trustee's 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 29 November 2023 and signed on behalf of the Church Council by:

.....
C Candlin 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 2023.

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

29 November 2023

YORK COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted General Funds	Restricted Funds	Total Funds	
	Note	£	£	2023 £	2022 £
Income and endowments from:					
Donations and legacies	4	179,102	56,838	235,940	383,585
Church activities	5	14,265	-	14,265	4,190
Total income		193,367	56,838	250,205	387,775
Expenditure on:					
Charitable activities	6	208,793	21,750	230,543	212,001
Total expenditure		208,793	21,750	230,543	212,001
Net income for the year before transfers		(15,426)	35,088	19,662	175,774
Transfer capital expenditure		107,224	(107,224)	-	-
Net movement in Funds		91,798	(72,136)	19,662	175,774
Balances brought forward at 6 April 2022		117,059	170,965	288,024	112,250
Balances carried forward at 5 April 2023		£ 208,857	£ 98,829	£ 307,686	£ 288,024

The notes on pages 13 to 20 form part of these financial statements.

YORK COMMUNITY CHURCH
BALANCE SHEET
AS AT 5 APRIL 2023
(Company number 07660843)

	Note	Unrestricted General Funds £	Restricted Funds £	2023 £	Total 2022 £
Fixed Assets					
Tangible fixed assets	10	276,308	-	276,308	796
Current Assets					
Debtors	11	10,554	-	10,554	51,463
Cash at bank		96,469	98,829	195,298	241,017
Total Current Assets		107,023	98,829	205,852	292,480
Current Liabilities					
Creditors: amounts falling due within one year	12	22,316	-	22,316	5,252
Net Current Assets		84,707	98,829	183,536	287,228
Non Current Liabilities					
Creditors: amounts falling due after one year	12	152,158	-	152,158	-
Net Assets		£ 208,857	£ 98,829	£ 307,686	£ 288,024
The funds of the charity:					
Unrestricted General Funds	13	208,857	-	208,857	117,059
Restricted Funds	13	-	98,829	98,829	170,965
		£ 208,857	£ 98,829	£ 307,686	£ 288,024

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 2023. 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 29 November 2023
and signed on its behalf by:*

.....
C Candlin
Director and Trustee

.....
B J Spedding
Director and Trustee

The notes on pages 13 to 20 form part of these financial statements.

**YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

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 2023 - continued**

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 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 2023 - 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

	2023	2022
	£	£
Net expenditure for the year is arrived at after charging:		
Depreciation, less profit on disposals	1,181	1,407
Independent Examination fees	1,505	1,200
	<u>2,686</u>	<u>2,607</u>

	Unrestricted	Restricted	Total Funds	
	General	Funds	2023	2022
	Funds	Funds	£	£
	£	£		
4. Donations and legacies				
Planned giving: Envelopes	550	-	550	3,600
Standing orders	164,539	6,840	171,379	155,766
Gift aid tax recoverable	-	36,593	36,593	37,181
Cash collections	7,658	-	7,658	5,725
Donations, appeals, etc.	6,355	13,405	19,760	181,313
	<u>£ 179,102</u>	<u>£ 56,838</u>	<u>£ 235,940</u>	<u>£ 383,585</u>

In 2022, £180,973 of income from donations and legacies related to restricted funds.

Donations from trustees

Donations totalling £54,540 were received from trustees during the year.

	Unrestricted	Restricted	Total Funds	
	General	Funds	2023	2022
	Funds	Funds	£	£
	£	£		
5. Income from church activities				
Missionary income	3,982	-	3,982	-
Events income	7,756	-	7,756	3,809
Miscellaneous Church Activities	2,527	-	2,527	381
	<u>£ 14,265</u>	<u>£ -</u>	<u>£ 14,265</u>	<u>£ 4,190</u>

In 2022, all income from church activities related to the unrestricted funds.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 - continued

		Unrestricted	Restricted	Total Funds	Total Funds
	Note	General Funds	Funds	2023	2022
		£	£	£	£
6. Charitable activities					
<i>Missionary and charitable giving</i>					
James and Tash Fletcher (Arab World Ministries)		1,000	-	1,000	1,000
Caring for Life		1,400	-	1,400	1,400
CMS (Roberts)		320	-	320	860
Deborah Stevenson		487	-	487	375
Friends International		1,200	-	1,200	1,400
Just Giving - Rock UKA		100	-	100	50
Kintsugi Hope		250	-	250	-
Mullers		1,000	-	1,000	500
Maritime Christian Ministry		-	-	-	1,100
OMF-Judith Mitchell		1,200	-	1,200	1,400
Open Doors		800	-	800	800
Pedro Joao		1,600	-	1,600	800
Powerline Trust		1,400	-	1,400	1,600
Renee Osborne		486	-	486	375
Restore York		1,200	-	1,200	1,200
Revive		1,280	-	1,280	1,340
Serving in Mission		1,200	-	1,200	1,100
Sharayah Madsen		63	-	63	375
St Michael Belfrey		500	-	500	
Kintsugi Hope		-	-	-	250
YCYH		300	-	300	-
York Schools and You		1,400	-	1,400	1,200
York St John		200	-	200	-
YOYO		-	-	-	300
Yvonne Sipin		486	-	486	375
		<u>17,872</u>	<u>-</u>	<u>17,872</u>	<u>17,800</u>
Salaries, national insurance and pensions	7	123,766	-	123,766	145,895
Acts 435 Paid Out		-	-	-	340
Premises: rent and rates		18,064	-	18,064	19,300
Insurance		1,778	-	1,778	1,092
Youth work		1,773	-	1,773	1,235
Social events and refreshments		6,754	-	6,754	2,220
Christians Against Poverty centre expenses		2,662	2,954	5,616	11,756
Cornerstone expenses and investment		5,424	10,189	15,613	1,054
Care/gifts		3,570	-	3,570	2,363
Office and general administrative expenses		10,382	-	10,382	6,191
Legal and professional fees		11,571	8,607	20,178	-
Bank charges		195	-	195	148
Loan interest		2,296	-	2,296	-
Independent examiner's fees	9	1,505	-	1,505	1,200
Depreciation		1,181	-	1,181	1,407
		<u>£ 208,793</u>	<u>£ 21,750</u>	<u>£ 230,543</u>	<u>£ 212,001</u>

In 2022, £11,756 of expenditure on charitable activities related to restricted funds.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 - continued

7. Total Staff Costs	2023	2022
	£	£
Salaries	109,202	133,926
Employer national insurance	9,412	8,011
Pension contributions	3,152	3,958
Staff training	2,000	-
	<u>£ 123,766</u>	<u>£ 145,895</u>

During the year the number of employees employed by the Church was 5 (2022 - 6). 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 (2022 - 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	2023	2022
	£	£
Salaries - administrator	9,415	13,626
Independent examiner's fees	1,505	1,200
	<u>£ 10,920</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 £	Land & Buildings £	Total £
<i>Cost</i>					
At 6 April 2022	7,013	4,418	7,933	-	19,364
Additions during the year	-	1,693	-	275,000	276,693
At 5 April 2023	<u>7,013</u>	<u>6,111</u>	<u>7,933</u>	<u>275,000</u>	<u>296,057</u>
<i>Depreciation</i>					
At 6 April 2022	7,013	3,622	7,933	-	18,568
Charge in the year	-	1,181	-	-	1,181
At 5 April 2023	<u>7,013</u>	<u>4,803</u>	<u>7,933</u>	<u>-</u>	<u>19,749</u>
<i>Net Book Value</i>					
At 5 April 2023	<u>£ -</u>	<u>£ 1,308</u>	<u>£ -</u>	<u>£ 275,000</u>	<u>£ 276,308</u>
At 5 April 2022	<u>£ -</u>	<u>£ 796</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 796</u>

All fixed assets relate to the unrestricted funds.

**YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 - continued**

11. Debtors

	2023	2022
	£	£
Gift aid tax recoverable	-	37,181
Prepayments and accrued interest	2,435	7,387
Other debtors	8,119	6,895
	<u>£ 10,554</u>	<u>£ 51,463</u>

All debtors relate to the unrestricted funds.

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,385	2,200
Taxation and social security	1,120	2,631
Other creditors	587	421
Bank loan	19,224	-
	<u>£ 22,316</u>	<u>£ 5,252</u>

Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loan	152,158	-
	<u>£ 152,158</u>	<u>£ -</u>

All creditors relate to the unrestricted funds.

The bank loan is secured against the property held by the charity.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 - continued

13. Church Funds	<i>Balance b/f 06.04.22 £</i>	<i>Income received £</i>	<i>Expenditure £</i>	<i>Capital Expenditure</i>	<i>Transfers In/(out) £</i>	<i>Balance c/f 05.04.23 £</i>
Unrestricted Funds	117,059	193,367	(208,793)	107,224	-	208,857
Restricted Funds						
Christians Against Poverty	-	2,954	(2,954)	-	-	-
Church Millfield Lane	170,965	43,543	(18,350)	(107,224)	-	88,934
Cornerstone - Friday Lunch	-	446	(446)	-	-	-
York Food Bank - YFB Grant	-	9,895	-	-	-	9,895
Total restricted funds	170,965	56,838	(21,750)	(107,224)	-	98,829
Total funds	£ 288,024	£ 250,205	£ (230,543)	£ -	£ -	£ 307,686

	<i>Balance b/f 06.04.21 £</i>	<i>Income received £</i>	<i>Expenditure £</i>	<i>Capital 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	£ 112,250	£ 387,775	£ (212,001)	£ -	£ -	£ 288,024

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

Christians Against Poverty

The Church provides Life Skills courses and other support to "Christians Against Poverty" clients. The Church previously ran the York East "Christians Against Poverty" centre.

Church - Millfield Lane, York

For the purchase and renovation of the Cornerstone property on Millfield Lane.

The purchase of the Cornerstone property on Millfield Lane was completed in November 2022.

Cornerstone - Friday Lunch

Funding towards the Friday Lunch provided at Cornerstone.

York Food Bank - YFB Grant

To install new rear windows, kitchen fire shutter and the fire door to the kitchen.

YORK COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023 - continued

14. Analysis of Net Assets by Fund

Current year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	276,308	-	276,308
Current assets	107,023	98,829	205,852
Creditors: amounts falling due within one year	(22,316)	-	(22,316)
Creditors: amounts falling due after one year	(152,158)	-	(152,158)
	<u>£ 208,857</u>	<u>£ 98,829</u>	<u>£ 307,686</u>

Comparative 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>

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. 2022 Comparative Statement of Financial Activities

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