

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Details

Status Registered

Legal form Other

Registered 2012-07-19

Register [View on the Charity Commission register](#)

Contact

Address Christchurch
The Grove
Ilkley
West Yorkshire
LS29 9LW

Phone 01943 603209

Email office@christchurchilkley.org.uk

Website www.christchurchilkley.org.uk

Activities

Objects: THE PURPOSE OF THE CHARITY IS TO ADVANCE THE CHRISTIAN FAITH IN THE AREA OF BENEFIT IN ACCORDANCE WITH THE PRINCIPLES AND PRACTICES OF THE PARTICIPATING CHURCHES.

Activities: a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£431,774	£412,109	-	-
2024-03-31	£409,862	£431,527	-	-
2023-03-31	£499,705	£465,323	-	-
2022-04-05	£308,201	£329,181	-	-
2021-04-05	£275,617	£295,631	-	-

Trustees

Name	Role	Appointed
John Stanley	Chair	2023-06-01
Andrew Walbank		2022-06-01
Christine Mary Knamiller		2019-09-01
Janet Thompson		2017-06-14
John Sayers		2023-01-06
Jonathan Hugh Walker		2023-03-06
Judith Smith		2019-06-16
Karen Sinclair		2022-06-01
Lynda Duttine		2019-09-30
Margaret Cook		2018-05-31
Margaret Scott		2025-09-17
Patricia Evans		2019-06-16
Patricia Fisher		2023-06-01
Prof Apostolos Vourdas		2023-01-01
Shelia Carruthers		2023-01-06
Wendy Ribbands		2025-09-17

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Christchurch Ilkley

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Christchurch Ilkley

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for the year ended 31 March 2025

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Christchurch Ilkley

Report of the Trustees **for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purposes, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These pages of accounts describe the spending of the monies given by our members and other money raised and spent by the charity in the year 2024/25.

Christchurch as a charity exists to promote the Christian faith in the area of Ilkley. As Trustees we take our responsibilities seriously. Property is maintained, staff are paid, activities are carried out to fulfil our objectives and strategic thought given towards the ongoing work of the charity. These are all represented by these figures which continue to be the financial outworking of our vision: "love in action: Christchurch on The Grove". "

The Trustees have provided oversight and strategic direction, as well as ensuring proper control of operational activities. A review process has led to some simplification of structures and a reduction in the number of meetings required. The effectiveness of the new processes remains under review.

Regular and varied public worship continues, with different forms of worship used on Sunday mornings, including the more informal café style services once a month. Sunday morning worship is still available on-line. Messy Church continues successfully on Sunday afternoons, with faithful regular families and newcomers, and SMILE serves a need across a wider area welcoming families with children with special needs. Several informal weekday evening events/services gave opportunities to engage with some of the uniformed organisations that use our building, and we once again marked the Christmas season with "Carols in the Café" engaging café users in the life of the Church. This was well received, and other opportunities have been taken for similar events, for example at Harvest and Easter. The weekly ecumenical Pause for Thought service is hosted at Christchurch, and the long running monthly Melting Pot discussion group reformed into "What's it all about?" continuing to provide a place for deeper thinking about faith, ethical and world issues.

Children's and Youth work has continued to grow and develop. In addition to Messy Church and SMILES already mentioned above, the Monday toddlers' group is attracting large numbers to two sessions and Youth Hangout provides an opportunity for teenage children to 'hangout' and do the typical youth club activities plus some more contemporary opportunities. Our Children's and Youth worker continues to develop a range of external relationships and partnerships, with the engagement with two local schools proving to be especially fruitful and appreciated by teaching staff. The strong long-term partnership with the independent Dan's Den not-for-profit soft play centre based in our premises has continued to develop and strengthen in the last year. This is especially fruitful in areas of closest strategic alignment, including hosting visits by refugee and asylum seekers, SEND provision and engagement of Dan's Den staff with our activities.

Pastoral work took place throughout the year, with the opportunity to offer home communion to people who are housebound or mobility restricted being much appreciated. Our support for Glen Rosa, the local Methodist Home, increased while the home was without a chaplain and our minister organised a monthly ecumenical service and end of life spiritual input when possible. Support to those going through significant life-changes, including bereavement, continued, with the now annual Memorial service being held in November. Much pastoral work takes place in the context of house groups, with studies this year based on 1 Peter and a course about justice in economics. Some house group members also engaged in pastoral training. Staff and some key volunteers undertook Mental Health First Aid training.

Christchurch Ilkley

Report of the Trustees for the year ended 31 March 2025

The Church remains fully committed to outreach and sharing the good news of the Christian faith with the people of Ilkley and the surrounding area. The newly launched Faith Talk sessions linked to Messy Church/Dan's Den have continued to develop well, Grave Talk helping people to talk about matters relating to death has been run again on several occasions, and there have continued to be opportunities to greet people on The Grove as part of 'market mission'. Two people were welcomed into membership and two of the younger adults began training to become accredited Worship Leaders with classes delivered by the minister and Methodist Local Preacher. A significant aspect of the churches' mission during this year was an influx of homeless people into Ilkley who looked for support and shelter in Christchurch. In addition, the church was visited by an increasing number of people with mental health problems. While this placed unexpected demands on several staff, everyone worked well together to develop appropriate responses. Partnerships were built with several key agencies in the surrounding area. Christchurch led in developing the partnership between these agencies and the other churches in the town.

An outward facing focus is central to our mission and ministry, both within the local community and more widely. We are pleased the external providers continue to use our premises to provide important health and well-being services to people in the local community, and the partnership with Keighley Healthy Living is now well established. Giving to mission included funds raised for Commitment for Life, Christian Aid, Action for Children, Kidz Klub Leeds, and the World Mission Fund (Methodist Women in Britain). The annual Jigsaw Festival was once again very successful, with many visitors from near and far, and raising substantial funds for Mind in Bradford and Manorlands, as well as for Christchurch.

In terms of premises, this year has not seen the same challenges as the previous year, although there are still some lingering issues to resolve on the toilets project. This has allowed some forward thinking that will lead to improvements in the foyer during next year.

The café remains an important part of the inclusion and warm welcome that is integral to the mission and ministry of the church, and we are pleased that it continues to be both busy and very much appreciated by both regular and occasional users.

Cost pressures have continued to have an impact on our operations, with high energy prices a particular challenge, along with a 10% rise in wage costs linked to an increase in the Real Living Wage. Steps are being developed to reduce costs in several areas, as well as to maximise income.

The appointment in January 2024 of an Operations Manager has proven to be a very positive development. This post, funded in part by grants from the URC Yorkshire Synod and Methodist Church, has helped place the increasingly complex operational matters of the church on a sound footing, releasing time of the Minister and lay people to increase mission and ministry.

FINANCIAL REVIEW

Reserves policy

The Policy relates to the General Fund and includes the current account held at Barclays and Central Finance Board (CFB) deposit account. The Policy is to maintain general cash reserves equivalent to at least thirteen weeks average expenditure. The General Fund cash balances stood at £124,136 (PY £102,636) at the 31st March 2025. Thirteen weeks average expenditure would be equivalent to approximately £67,638 (PY £71,351) based on the 2025/26 budget.

Income and Expenditure

Overall income for the year was £431,862, compared to the prior year £409,862. The year on year increase was in part due to increased activity in catering and room hire.

Overall expenditure was £412,109 compared with £431,527 in 2023/24.

The General Fund net movement of funds was an increase of £11,424 after transferring to it £13,816 from Designated Funds, including £11,761 from the Christchurch Café and £2,055 from unrestricted legacies. The Christchurch Café made a surplus of £11,761 prior to transfers. The net movement in Total Funds was an increase of £19,665, comprised of an increase of £11,424 in the General Fund and £8,241 in the Legacy Fund.

Christchurch Ilkley

Report of the Trustees **for the year ended 31 March 2025**

FUTURE PLANS

The next year is significant in that it will see a change of Minister at Christchurch. We are very grateful for all that has been achieved during the ministry of the current Minister, which included leading the church through the difficult Covid Pandemic years and working closely with the Senior Children's, Families and Youth Worker to establish the extensive work undertaken with children and young people,

In September 2025 we will move to a period of URC ministry and are actively seeking a minister, with the Pastorate Committee leading this important work. During the transition period the Trustees will continue to build on the momentum and success of the Church, without being complacent about the significant challenges faced in the future. We look forward to working together with the new minister to develop future mission and ministry.

A reorganisation has been under development within the Methodist Circuit that will see two multi-site churches develop. Although Christchurch as an LEP is not directly involved in the legal restructuring or in the new Churches, we will continue to engage fully in the life of the Circuit.

In financial terms, whilst 2024-25 represented a good result, there are continuing cost pressures in relation to wages and IT services, as well as some important capital works. The next Quinquennial inspection is due in the summer of 2025 and may bring additional costs. Congregational financial support continues to be very generous, representing much sacrificial giving, but in general does not increase in line with inflation and other growing costs.

A Finance Strategy Group has been established to support the Treasurer and to advise the Trustees on more strategic financial matters. The move to the different financial arrangements that will apply from having URC ministry should be largely cost-neutral but will add some complexity to accounting arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Partnership is governed by the Model Constitution for a Single Congregation Local Ecumenical Partnership adopted on the 27th May 2012 and a Sharing Agreement dated 16 June 1992 relating to the premises.

Organisational structure

Christchurch, known as "Christchurch, Ilkley", is the Local Ecumenical Partnership (L.E.P) between a Methodist Church in the Wharfedale and Aireborough Circuit and a United Reformed Church (U.R.C) within the Yorkshire Synod.

The work and mission of the Charity is overseen by the Trustees who, together with the Minister, have responsibility for all aspects of the Church's mission, ministry and operations. Some individual Trustees have responsibility for a particular area of activity or 'Portfolio' and are accountable for this portfolio to the Trustees. The Trustees are elected by the Congregational meeting. .

For more information about the role and work of the Charity, Church based activities and events and details of secular groups and societies using the premises, visit our website at www.christchurchilkley.org.uk.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There are three major risks:-

- Current levels of giving by members may not be sufficiently increased, or the budgeted levels of income from lettings or fund raising achieved, to avoid a deficit in the current financial year. This risk is increasing as we sadly lose some older members who have died.
- The Christchurch Café may not be able to contribute to the General Fund at the budgeted level.
- Non-anticipated expenditure on the building may be required or more be identified in an upcoming Quinquennial Report.

Operational and other risks, particularly in the Health and Safety area, are assessed and evaluated on an ongoing basis. This process has been strengthened by the appointment of an Operations Manager.

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2025

Charity Registration

The L.E.P is registered with the Charity Commission, Charity number 1148214. For Gift aid claims, the L.E.P is registered with the Inland Revenue (Charities) under registration number XN 65400.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148214

Principal address

The Grove
Ilkley
West Yorkshire
LS29 9LW

Trustees

Rev R R Topham Minister
M Cook
J Stanley
Dr D Gouldesbrough Chair
I Thake
J Thompson
L Duttine
P Evans
J Smith
C Knamiller
J Sayers
C Brunold
H Burnham
S Carruthers
P Fisher
K Sinclair
A Vourdas
J Walker
A Walbank

The managing trustees are elected by the Annual Congregational Meeting from among the Members of the Charity

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2025

Independent Examiner

Simon Hart
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Bankers

Barclays Bank plc
Leicester
LE87 2BB

Insurers

Congregational and General Insurance plc
Curren House
Curren Street
Bradford
West Yorkshire
BD1 5BA

Approved by order of the board of trustees on 26th August 2025 and signed on its behalf by:



.....
D Gouldsbrough – Chair of Trustees

**Independent Examiner's Report to the Trustees of
Christchurch Ilkley**

Independent examiner's report to the trustees of Christchurch Ilkley

I report to the charity trustees on my examination of the accounts of Christchurch Ilkley (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Simon Hart
The Association of Chartered Certified Accountants

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Date: 15th July 2025

Christchurch Ilkley

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Designated- Cafe £	Designated-Other £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	182,794	1	10,968	193,763	189,661
Charitable activities						
Catering		-	152,644	-	152,644	145,052
Room and Equipment hire		44,634	-	-	44,634	35,483
Family and youth		16,000	-	-	16,000	16,000
Investment income	3	11,341	-	-	11,341	10,063
Other income		<u>13,392</u>	<u>-</u>	<u>-</u>	<u>13,392</u>	<u>13,603</u>
Total		<u>268,161</u>	<u>152,645</u>	<u>10,968</u>	<u>431,774</u>	<u>409,862</u>
EXPENDITURE ON						
Charitable activities						
Catering		-	138,246	-	138,246	133,337
Room and Equipment hire		42,356	-	-	42,356	31,307
Family and youth		-	-	1,874	1,874	1,174
General Fund		33,356	1,667	15	35,038	39,438
Sundry Expenses		2,878	-	-	2,878	3,272
Property & Equipment		40,031	660	-	40,691	63,955
Staff costs		51,157	311	(8,000)	43,468	43,859
Office		5,495	-	-	5,495	4,501
Donations		-	-	6,783	6,783	9,626
Other		<u>95,280</u>	<u>-</u>	<u>-</u>	<u>95,280</u>	<u>101,058</u>
Total		<u>270,553</u>	<u>140,884</u>	<u>672</u>	<u>412,109</u>	<u>431,527</u>
NET						
INCOME/(EXPENDITURE)		(2,392)	11,761	10,296	19,665	(21,665)
Transfers between funds	10	<u>13,816</u>	<u>(11,761)</u>	<u>(2,055)</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,424	-	8,241	19,665	(21,665)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>119,469</u>	<u>-</u>	<u>127,914</u>	<u>247,383</u>	<u>269,048</u>
TOTAL FUNDS CARRIED FORWARD		<u>130,893</u>	<u>-</u>	<u>136,155</u>	<u>267,048</u>	<u>247,383</u>

The notes form part of these financial statements

Christchurch Ilkley

Statement of Financial Position
31 March 2025

	Notes	Unrestricted fund £	Designated- Cafe £	Designated-Other £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	6	17	1,905	-	1,922	3,034
CURRENT ASSETS						
Stocks	7	-	2,068	-	2,068	2,068
Debtors	8	24,452	-	-	24,452	34,506
Cash at bank and in hand		<u>124,136</u>	<u>3,317</u>	<u>136,155</u>	<u>263,608</u>	<u>232,820</u>
		148,588	5,385	136,155	290,128	269,394
CREDITORS						
Amounts falling due within one year	9	<u>(17,712)</u>	<u>(7,290)</u>	-	<u>(25,002)</u>	<u>(25,045)</u>
NET CURRENT ASSETS		<u>130,876</u>	<u>(1,905)</u>	<u>136,155</u>	<u>265,126</u>	<u>244,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,893</u>	-	<u>136,155</u>	<u>267,048</u>	<u>247,383</u>
NET ASSETS		<u>130,893</u>	<u>-</u>	<u>136,155</u>	<u>267,048</u>	<u>247,383</u>
FUNDS						
Unrestricted funds:	10					
General fund					130,893	119,469
Legacy Fund					134,100	126,000
Mums & Toddlers					608	499
Gather Together					1,014	967
Benevolent Fund					<u>433</u>	<u>448</u>
					<u>267,048</u>	<u>247,383</u>
TOTAL FUNDS					<u>267,048</u>	<u>247,383</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th August 2025 and were signed on its behalf by:



.....
D Gouldesborough – Chair of Trustees

The notes form part of these financial statements

Christchurch Ilkley

Statement of Cash Flows
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>30,788</u>	<u>32,895</u>
Net cash provided by operating activities		<u>30,788</u>	<u>32,895</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		30,788	32,895
Cash and cash equivalents at the beginning of the reporting period		<u>232,820</u>	<u>199,925</u>
Cash and cash equivalents at the end of the reporting period		<u>263,608</u>	<u>232,820</u>

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Statement of Cash Flows
for the year ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	19,665	(21,665)
Adjustments for:		
Depreciation charges	1,113	1,635
Increase in stocks	(1)	(1)
Decrease in debtors	10,054	47,870
(Decrease)/increase in creditors	<u>(43)</u>	<u>5,056</u>
Net cash provided by operations	<u>30,788</u>	<u>32,895</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>232,820</u>	<u>30,788</u>	<u>263,608</u>
	<u>232,820</u>	<u>30,788</u>	<u>263,608</u>
Total	<u>232,820</u>	<u>30,788</u>	<u>263,608</u>

Christchurch Ilkley

Notes to the Financial Statements for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Organ & Audio	- 20% on cost
Fixtures and fittings	- 10% on cost
Sundry Equipment	- 20% on cost
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Christchurch, Ilkley is an Exempt Charity within the meaning of the Charities Act 2011 and as such is a Charity within the meaning of the Taxes Act. Accordingly Christchurch, Ilkley is potentially exempt from taxation in respect of income or capital gains received within categories covered by the Taxes Act

The Cafe is registered for Value Added Tax. There is no recovery of Value Added Tax in respect of all other general and designated fund activities of Christchurch, Ilkley of either a revenue or capital nature, apart from VAT recovered on eligible expenditure under the Listed Places of Worship Grant Scheme.

General, designated and restricted funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

Certain general funds have been designated by the Trustees for specific purposes (but remain unrestricted) as follows:-

- i. Café - The café is an income generating activity area and as such the funds of the Café are separately administered as designated funds. The majority of any surplus generated is transferred to general funds on an annual basis. The activity of the Café is in furtherance of the charity's objectives as well as an income generator.
- ii. Other designated funds - Other funds are designated to a particular activity area of the Church as and when necessary for the operation of such activities. The Trustees approve and oversees such funds.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

General, designated and restricted funds

The Legacy Fund currently includes a mixture of restricted and unrestricted funds, the former representing approximately 5% of the Fund as a result of the requests of the donor. The Fund is held for specific future projects or other capital expenditure as directed by the Trustees (unrestricted part) or by the donor in conjunction with the oversight of the Trustees. All legacies received are initially paid into this Fund

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025 Unrestricted funds £	2024 Total funds £
Gifts	1	(1)
Donations and fundraising	149,874	149,162
Gift aid	30,738	28,452
Legacies	150	2,690
Grants	<u>13,000</u>	<u>9,358</u>
	<u>193,763</u>	<u>189,661</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
Other grants	<u>13,000</u>	<u>9,358</u>

Included in grants receivable for the year is £13,000 related to the operations manager

3. INVESTMENT INCOME

	2025 Unrestricted funds £	2024 Total funds £
Interest	<u>11,341</u>	<u>10,063</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2025

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	181,261	157,787
Social security costs	3,776	3,361
Other pension costs	<u>(8,000)</u>	<u>-</u>
	<u>177,037</u>	<u>161,148</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Youth Worker	1	1
Office	1	1
Caretaker and cleaner	2	2
Catering (including 4 Saturday staff)	9	9
Operations Manager	<u>1</u>	<u>-</u>
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Organ & Audio £	Fixtures and fittings £	Sundry Equipment £	Computer equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	<u>49,684</u>	<u>61,080</u>	<u>31,670</u>	<u>9,019</u>	<u>151,453</u>
DEPRECIATION					
At 1 April 2024	49,668	60,497	29,843	8,411	148,419
Charge for year	<u>17</u>	<u>143</u>	<u>659</u>	<u>293</u>	<u>1,112</u>
At 31 March 2025	<u>49,685</u>	<u>60,640</u>	<u>30,502</u>	<u>8,704</u>	<u>149,531</u>
NET BOOK VALUE					
At 31 March 2025	<u>(1)</u>	<u>440</u>	<u>1,168</u>	<u>315</u>	<u>1,922</u>
At 31 March 2024	<u>16</u>	<u>583</u>	<u>1,827</u>	<u>608</u>	<u>3,034</u>

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 (2) (a) and (C) of the Charities Act 2011.

All assets (excluding consecrated and beneficed property) acquired since 6 April 2000 have been capitalised at cost and depreciated in the accounts over their anticipated useful economic life on a straight line basis.

For assets acquired prior to 6 April 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. The Trustees are of the opinion that these assets are not material to the financial statements.

All expenditure incurred in the year, on assets under £500, is written off to resources expended

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2025

7. STOCKS		
	2025	2024
	£	£
Stocks	<u>2,068</u>	<u>2,068</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Other debtors	1,670	6,315
Prepayments and accrued income	<u>22,782</u>	<u>28,191</u>
	<u>24,452</u>	<u>34,506</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2025	2024
	£	£
Trade creditors	1,332	3,178
Social security and other taxes	651	3,102
Accruals and deferred income	15,729	12,528
Accrued expenses	<u>7,290</u>	<u>6,237</u>
	<u>25,002</u>	<u>25,045</u>
10. MOVEMENT IN FUNDS		
11. RELATED PARTY DISCLOSURES		

There were no related party transactions for the year ended 31 March 2025.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2025

12. OTHER DESIGNATED FUNDS

	Benevolent Fund	Legacy Fund	Special Coll	Gather Togeth er Fund	Mums & Toddlers / Music Lovers	Major Expend Fund	Total
	£	£	£	£	£	£	£
INCOMING RESOURCES							
Voluntary Income:							
Legacies		100		50			150
Donations			8,838	1,053	927		10,818
Charitable activities							0
Family & youth							0
Gift Aid							0
Interest							0
	<u>0</u>	<u>100</u>	<u>8,838</u>	<u>1,103</u>	<u>927</u>		<u>10,968</u>
RESOURCES EXPENDED							
Sundry Exps	15				818		833
Donations			6,783	1,056			7,839
Pension Refund		<u>(8,000)</u>					<u>(8,000)</u>
	15	(8,000)	6,783	1,056	818	0	672

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	(1)
Donations and fundraising	149,874	149,162
Gift aid	30,738	28,452
Legacies	150	2,690
Grants	<u>13,000</u>	<u>9,358</u>
	193,763	189,661
Investment income		
Interest	11,341	10,063
Charitable activities		
Catering	152,644	145,052
Room & equipment hire	44,634	35,483
Family & youth	<u>16,000</u>	<u>16,000</u>
	213,278	196,535
Other income		
Sundry income	1,392	1,103
Licence fee	<u>12,000</u>	<u>12,500</u>
	<u>13,392</u>	<u>13,603</u>
Total incoming resources	431,774	409,862
EXPENDITURE		
Charitable activities		
Wages	133,880	117,289
Sundries	<u>311</u>	<u>61</u>
	134,191	117,350
Support costs		
Support		
Wages	47,381	40,498
Social security	3,776	3,361
Pensions	(8,000)	-
Rates and water	8,910	4,173
Light and heat	27,254	39,447
Telephone	1,218	1,286
Postage and stationery	5,495	4,501
Carried forward	86,034	93,266

This page does not form part of the statutory financial statements

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Total funds £
Support		
Brought forward	86,034	93,266
Property maintenance	2,196	19,049
Cleaning	3,676	5,865
Equipment Maint & Purch	4,092	8,588
Donations	6,783	9,626
Circuit Assessment	98,298	104,142
Cost of Goods Sold	46,722	44,697
Plant and machinery	18	-
Fixtures and fittings	143	380
Motor vehicles	-	595
Computer equipment	<u>952</u>	<u>660</u>
	248,914	286,868
 Governance costs		
Insurance	11,152	11,676
Accountancy and legal fees	14,448	11,426
Bank Charges	1,608	996
Miscellaneous expenses	<u>1,796</u>	<u>3,211</u>
	<u>29,004</u>	<u>27,309</u>
 Total resources expended	<u>412,109</u>	<u>431,527</u>
 Net income/(expenditure)	<u><u>19,665</u></u>	<u><u>(21,665)</u></u>

This page does not form part of the statutory financial statements

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Christchurch Ilkley

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Christchurch Ilkley

Contents of the Financial Statements
for the year ended 31 March 2024

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Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purposes, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Christchurch Ilkley

Report of the Trustees for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These pages of accounts describe the spending of the monies given by our members and other money raised and spent by the charity in the year 2023/24.

Christchurch as a charity exists to promote the Christian faith in the area of Ilkley. As Trustees we take our responsibilities seriously. Property is maintained, staff are paid, activities are carried out to fulfil our objectives and strategic thought given towards the ongoing work of the charity. These are all represented by these figures which continue to be the financial outworking of our vision: "Christ at the centre of the Church at the heart of the town".

Strategic direction and oversight by the Trustees developed during the year, and an awayday with external facilitators helped the Trustees think more deeply about the progress being made and the strategic direction of the Charity. The consensus of the meeting was that the current strategic direction was suitable, and that we should be looking to enhance and optimise this, rather than make any major changes.

Regular and varied public worship continues, with different forms of worship used on Sunday mornings, including the more informal café style services once a month. Sunday morning worship is still available on-line. Messy Church continues successfully on Sunday afternoons, with growing numbers, and SMILE serves a need across a wider area welcoming families with children with special needs. Several informal weekday evening events/services gave opportunities to engage with some of the uniformed organisations that use our building, and we also marked the Christmas season with "Carols in the Café" engaging café users in the life of the Church. The weekly ecumenical Pause for Thought service is hosted at Christchurch, and the long running monthly Melting Pot discussion group reformed into "What's it all about?" continuing to provide a place for deeper thinking about faith, ethical and world issues.

Children's and Youth work has continued to grow and develop. In addition to Messy Church and SMILES already mentioned above, the Monday toddlers' group is attracting large numbers to two sessions and Youth Hangout provides an opportunity for teenage children to 'hangout'. Our Children's and Youth worker who was already involved in supporting activities at other Churches in Ilkley and in the Circuit, as well as developing relationships with the Uniformed organisations that use our premises, has built deeper relationships with some local schools, and is able to link these activities to church-based events.

Pastoral work took place throughout the year, with the opportunity to offer home communion to people who are housebound or mobility restricted being much appreciated. Support to those going through significant life-changes, including bereavement, continued, with the addition of occasional lunches to bring some of the people supported in this way together. Much pastoral work takes place in the context of house groups, which also re-started basing studies firstly around a book called "Tomorrow's Christian" and secondly "God's Green Book" addressing climate issues. Some house group members also engaged in pastoral training. Members and officers undertook training in Equality, Diversity and Inclusion, and unconscious bias training was also offered.

The Church remains fully committed to outreach and sharing the good news of the Christian faith with the people of Ilkley and the surrounding area. This has included new Faith Talk sessions linked to Messy Church/Dan's Den, Grave Talk helping people to talk about matters relating to death, and opportunities to greet people on The Grove as part of 'market mission'. Two people were welcomed into membership during the year following a series of meetings. During the year six people were baptised (five children and one adult) and we conducted one wedding.

An outward facing focus is central to our mission and ministry, both within the local community and more widely. The year saw the continuing of the relationship with the Wharfe Valley Pathways Group who bring together several well-being agencies/charities to run a conversation café in our lower-hall one day a week, on a drop-in or NHS referral basis. Giving overseas included funds raised for Peer Talk, Commitment for Life, Amos Trust, Christian Aid, Mediterranean Hope, Kidz Klub Leeds, and the World Mission Fund (Methodist Women in Britain). The annual Jigsaw Festival was once again very successful, with many visitors from near and far, and raising substantial funds for a range of charities.

There have been some challenges in terms of premises. The new toilets are very much welcomed, but some teething and quality issues have caused disruption to normal activities on occasions. The heating system in Dan's Den (Riddings Hall) has required considerable remedial work, both related to the radiators and heat distribution and then necessitating a boiler replacement. We are pleased that the system now seems to be operating well, and we grateful for a substantial donation towards the costs involved.

Christchurch Ilkley

Report of the Trustees **for the year ended 31 March 2024**

The café remains an important part of the inclusion and warm welcome that is integral to the mission and ministry of the church, and we are pleased that it continues to be both busy and very much appreciated by both regular and occasional users.

Cost pressures have continued to have an impact on our operations, with high energy prices a particular challenge, along with a 10% rise in wage costs linked to an increase in the Real Living Wage. Steps are being developed to reduce costs in several areas, as well as to maximise income.

A very significant and positive development has been the successful appointment in January 2024 of an Operations Manager, after several recruitment rounds. This post, funded in part by grants from the URC and Methodist Church, is seen as a vital step in putting the increasingly complex operational matters of the church on a sound footing, and releasing time of the Minister and lay people to increase mission and ministry.

FINANCIAL REVIEW

Reserves policy

The Policy relates to the General Fund and includes the current account held at Barclays and Central Finance Board (CFB) deposit account. The Policy is to maintain general cash reserves equivalent to at least thirteen weeks average expenditure. The General Fund cash balances stood at £102,636 (PY £68,207) at the 31st March 2024. Thirteen weeks average expenditure would be equivalent to approximately £71,351 (PY £62,433) based on the 2024/25 budget.

Income and Expenditure

Overall income for the year was £409,862, significantly lower than in 2022/23 when income was £499,705. The prior year increase was in part due to grant income towards a toilet refurbishment project, and also the result of generous congregational giving.

Overall expenditure was £431,527 compared with £465,323 in 2022/23.

The General Fund net movement of funds was a decrease of £19,181 after transferring to it £15,432 from Designated Funds, including £10,431 from the Christchurch Café and £5,001 from unrestricted legacies. The Christchurch Café made a surplus of £10,431 prior to transfers. The net movement in Total Funds was a decrease of £21,665, comprised of a decrease of £19,181 in the General Fund and £2,484 in the Legacy Fund.

FUTURE PLANS

During the next year, we will build on the continuing growth in mission and ministry set out in the report for the year 2023-24 above. The Trustees awayday clearly endorsed the general direction and the progress made, but without any sense of complacency. The feeling was that we should continue to build on the momentum and success, being mindful of the need on occasion to make decisions about setting priorities. The Trustees will play an important role to play in making such decisions.

As an LEP, Christchurch is connected to the wider church through both the Methodist Church and URC. We have been developing links with both bodies and continue to be party of the wider discussions as they consider the future for mission in the Wharfe valley more widely. There will be a change of Minister at Christchurch on or after the beginning of September 2025, and it is expected that this minister will come from the URC. The process of agreeing a Pastorate Profile and then seeking to discern a new minister will form a significant activity through the 2024-25 Financial Year, and the Trustees have delegated oversight of this process to a Pastorate Committee.

In financial terms, the cost pressures from 2023-24 will carry forward into the current year, with a further 10% rise in the Real Living Wage a significant factor. The new year will be challenging financially, and measures are already in hand to increase income, improve the contribution from the café and reduce costs. The newly appointed Operations Manager will help to oversee these changes on a day-to-day basis. The opportunity to renegotiate utility contracts should allow savings to be made.

Longer term financial planning is becoming more important, to develop a financial plan over a two-to-three-year period and to ensure a smooth transition to the different financial arrangements that will apply from having URC ministry during the subsequent 2025-26 Financial Year.

Christchurch Ilkley

Report of the Trustees **for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Partnership is governed by the Model Constitution for a Single Congregation Local Ecumenical Partnership adopted on the 27th May 2012 and a Sharing Agreement dated 16 June 1992 relating to the premises.

Organisational structure

Christchurch, known as "Christchurch, Ilkley", is the Local Ecumenical Partnership (L.E.P) between a Methodist Church in the Wharfedale and Aireborough Circuit and a United Reformed Church (U.R.C) within the Yorkshire Synod.

The work and mission of the Charity is carried out through the Leadership Team comprising the Minister and ten Trustees, elected by the Congregational meeting, each of whom have a particular area of responsibility or 'Portfolio'. The Leadership team is accountable to the Trustees and the Congregational Meeting.

For more information about the role and work of the Charity, Church based activities and events and details of secular groups and societies using the premises, visit our website at www.christchurchilkley.org.uk.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There are three major risks:-

- Current levels of giving by members may not be sufficiently increased, or the budgeted levels of income from lettings or fund raising achieved, to avoid a deficit in the current financial year.
- The Christchurch Café may not be able to contribute to the General Fund at the budgeted level.
- Non-anticipated expenditure on the building may be required or more be identified in an upcoming Quinquennial Report.

Operational and other risks, particularly in the Health and Safety area, are assessed and evaluated on an ongoing basis. This process has been strengthened by the appointment of an Operations Manager

Charity Registration

The L.E.P is registered with the Charity Commission, Charity number 1148214. For Gift aid claims, the L.E.P is registered with the Inland Revenue (Charities) under registration number XN 65400.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148214

Principal address

The Grove
Ilkley
West Yorkshire
LS29 9LW

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2024

Trustees

Rev R R Topham	Minister
M Cook	
J Stanley	
D Gouldesborough	Chair
I Thake	
W Ribbands	(resigned 19.7.23)
J Thompson	
L Duttine	
P Evans	
J Freeman	
J Smith	
C Knamiller	
V Worrall	
J Sayer	
C Brunold	
S Carruthers	
P Fisher	
K Sinclair	
A Vourdas	
J Walker	
A Walbank	
W Lacy	(resigned 25.10.23)

The managing trustees are elected by the Annual Congregational Meeting from among the Members of the Charity

Independent Examiner

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Bankers

Barclays Bank plc
9 Brook street
Ilkley
West Yorkshire
LS29 8AD

Insurers

Congregational and General Insurance plc
Curren House
Curren Street
Bradford
West Yorkshire
BD1 5BA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6th August 2024 and signed on its behalf by:



.....
D Gouldesborough - Trustee

**Independent Examiner's Report to the Trustees of
Christchurch Ilkley**

Independent examiner's report to the trustees of Christchurch Ilkley

I report to the charity trustees on my examination of the accounts of Christchurch Ilkley (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Simon Hart
The Association of Chartered Certified Accountants

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Date:10/07/2024.....

Christchurch Ilkley

Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted fund £	Designated- Cafe £	Designated-Other £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	175,646	1	14,014	189,661	307,946
Charitable activities						
Catering		-	145,052	-	145,052	127,048
Room and Equipment hire		35,483	-	-	35,483	37,612
Family and youth		16,000	-	-	16,000	10,300
Investment income	3	10,063	-	-	10,063	4,172
Other income		<u>13,603</u>	<u>-</u>	<u>-</u>	<u>13,603</u>	<u>12,627</u>
Total		<u>250,795</u>	<u>145,053</u>	<u>14,014</u>	<u>409,862</u>	<u>499,705</u>
EXPENDITURE ON						
Charitable activities						
Catering		-	133,337	-	133,337	120,119
Room and Equipment hire		31,307	-	-	31,307	25,017
Family and youth		(209)	-	1,383	1,174	-
General Fund		38,818	620	-	39,438	31,747
Sundry Expenses		3,172	-	100	3,272	(441)
Property & Equipment		63,290	665	-	63,955	115,007
Staff costs		43,859	-	-	43,859	39,245
Office		4,501	-	-	4,501	-
Governance		-	-	-	-	20,558
Donations		(388)	-	10,014	9,626	5,261
Other		<u>101,058</u>	<u>-</u>	<u>-</u>	<u>101,058</u>	<u>108,810</u>
Total		<u>285,408</u>	<u>134,622</u>	<u>11,497</u>	<u>431,527</u>	<u>465,323</u>
NET						
INCOME/(EXPENDITURE)		(34,613)	10,431	2,517	(21,665)	34,382
Transfers between funds	10	<u>15,432</u>	<u>(10,431)</u>	<u>(5,001)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(19,181)	-	(2,484)	(21,665)	34,382
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>138,650</u>	<u>-</u>	<u>130,398</u>	<u>269,048</u>	<u>234,666</u>
TOTAL FUNDS CARRIED FORWARD		<u>119,469</u>	<u>-</u>	<u>127,914</u>	<u>247,383</u>	<u>269,048</u>

The notes form part of these financial statements

Christchurch Ilkley

Statement of Financial Position
31 March 2024

		Unrestricted fund	Designated- Cafe	Designated-Other	2024 Total funds	2023 Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible assets	6	1,136	1,898	-	3,034	4,668
CURRENT ASSETS						
Stocks	7	-	2,068	-	2,068	2,068
Debtors	8	34,506	-	-	34,506	82,376
Cash at bank and in hand		<u>102,635</u>	<u>2,271</u>	<u>127,914</u>	<u>232,820</u>	<u>199,925</u>
		137,141	4,339	127,914	269,394	284,369
CREDITORS						
Amounts falling due within one year	9	<u>(18,808)</u>	<u>(6,237)</u>	-	<u>(25,045)</u>	<u>(19,989)</u>
NET CURRENT ASSETS		<u>118,333</u>	<u>(1,898)</u>	<u>127,914</u>	<u>244,349</u>	<u>264,380</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,469</u>	-	<u>127,914</u>	<u>247,383</u>	<u>269,048</u>
NET ASSETS		<u>119,469</u>	<u>-</u>	<u>127,914</u>	<u>247,383</u>	<u>269,048</u>
FUNDS						
Unrestricted funds:	10					
General fund					119,469	138,650
Legacy Fund					126,000	128,411
Mums & Toddlers					499	-
Gather Together					967	-
Benevolent Fund					448	448
Special Collections					<u>-</u>	<u>1,539</u>
					<u>247,383</u>	<u>269,048</u>
TOTAL FUNDS					<u>247,383</u>	<u>269,048</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6th August 2024 and were signed on its behalf by:



.....
D Gouldesborough - Trustee

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Statement of Cash Flows
for the year ended 31 March 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(21,665)	34,382
Adjustments for:		
Depreciation charges	1,635	1,599
Increase in stocks	(1)	(1,051)
Decrease/(increase) in debtors	47,870	(51,805)
Increase/(decrease) in creditors	<u>5,056</u>	<u>(2,678)</u>
Net cash provided by/(used in) operations	<u><u>32,895</u></u>	<u><u>(19,553)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>199,925</u>	<u>32,895</u>	<u>232,820</u>
	<u>199,925</u>	<u>32,895</u>	<u>232,820</u>
Total	<u><u>199,925</u></u>	<u><u>32,895</u></u>	<u><u>232,820</u></u>

Christchurch Ilkley

Notes to the Financial Statements for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Organ & Audio	- 20% on cost
Fixtures and fittings	- 10% on cost
Sundry Equipment	- 20% on cost
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Christchurch, Ilkley is an Exempt Charity within the meaning of the Charities Act 2011 and as such is a Charity within the meaning of the Taxes Act. Accordingly Christchurch, Ilkley is potentially exempt from taxation in respect of income or capital gains received within categories covered by the Taxes Act

The Cafe is registered for Value Added Tax. There is no recovery of Value Added Tax in respect of all other general and designated fund activities of Christchurch, Ilkley of either a revenue or capital nature, apart from VAT recovered on eligible expenditure under the Listed Places of Worship Grant Scheme.

General, designated and restricted funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

Certain general funds have been designated by the Trustees for specific purposes (but remain unrestricted) as follows:-

i. Café - The café is an income generating activity area and as such the funds of the Café are separately administered as designated funds. The majority of any surplus generated is transferred to general funds on an annual basis. The activity of the Café is in furtherance of the charity's objectives as well as an income generator.

ii. Other designated funds - Other funds are designated to a particular activity area of the Church as and when necessary for the operation of such activities. The Trustees approve and oversees such funds.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

General, designated and restricted funds

The Legacy Fund currently includes a mixture of restricted and unrestricted funds, the former representing approximately 5% of the Fund as a result of the requests of the donor. The Fund is held for specific future projects or other capital expenditure as directed by the Trustees (unrestricted part) or by the donor in conjunction with the oversight of the Trustees. All legacies received are initially paid into this Fund

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	2024 Unrestricted funds £	2023 Total funds £
Gifts	(1)	(3)
Donations and fundraising	149,162	180,313
Gift aid	28,452	28,489
Legacies	2,690	20,000
Grants	<u>9,358</u>	<u>79,147</u>
	<u>189,661</u>	<u>307,946</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Other grants	<u>9,358</u>	<u>79,147</u>

Included in grants receivable for the year is £5,000 related to the toilets renovation project (prior year of £73,831)

3. INVESTMENT INCOME

	2024 Unrestricted funds £	2023 Total funds £
Interest	<u>10,063</u>	<u>4,172</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2024

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	157,787	138,803
Social security costs	<u>3,361</u>	<u>1,690</u>
	<u>161,148</u>	<u>140,493</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Youth Worker	1	1
Office	1	1
Caretaker and cleaner	2	2
Catering (including 4 Saturday staff)	<u>9</u>	<u>9</u>
	<u>13</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Organ & Audio £	Fixtures and fittings £	Sundry Equipment £	Computer equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>49,684</u>	<u>61,080</u>	<u>31,670</u>	<u>9,019</u>	<u>151,453</u>
DEPRECIATION					
At 1 April 2023	49,454	60,348	29,183	7,800	146,785
Charge for year	<u>214</u>	<u>149</u>	<u>660</u>	<u>611</u>	<u>1,634</u>
At 31 March 2024	<u>49,668</u>	<u>60,497</u>	<u>29,843</u>	<u>8,411</u>	<u>148,419</u>
NET BOOK VALUE					
At 31 March 2024	<u>16</u>	<u>583</u>	<u>1,827</u>	<u>608</u>	<u>3,034</u>
At 31 March 2023	<u>230</u>	<u>732</u>	<u>2,487</u>	<u>1,219</u>	<u>4,668</u>

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 (2) (a) and (C) of the Charities Act 2011.

All assets (excluding consecrated and beneficed property) acquired since 6 April 2000 have been capitalised at cost and depreciated in the accounts over their anticipated useful economic life on a straight line basis.

For assets acquired prior to 6 April 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. The Trustees are of the opinion that these assets are not material to the financial statements.

All expenditure incurred in the year, on assets under £500, is written off to resources expended

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2024

7. STOCKS		
	2024	2023
	£	£
Stocks	<u>2,068</u>	<u>2,068</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Other debtors	6,315	875
Prepayments and accrued income	<u>28,191</u>	<u>81,501</u>
	<u>34,506</u>	<u>82,376</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Trade creditors	3,178	86
Social security and other taxes	3,102	(1,297)
Accruals and deferred income	12,528	14,006
Accrued expenses	<u>6,237</u>	<u>7,194</u>
	<u>25,045</u>	<u>19,989</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2024

11. OTHER DESIGNATED FUNDS

	Benevolent Fund	Legacy Fund	Special Coll	Gather Togeth er Fund	Mums & Toddlers / Music Lovers	Major Expend Fund	Total
	£	£	£	£	£	£	£
INCOMING RESOURCES							
Voluntary							0
Income:							0
Legacies		2,690					2,690
Donations			8,476	1,548	1,300		11,324
Charitable activities							0
Family & youth							0
Gift Aid							0
Interest							0
	<u>0</u>	<u>2,690</u>	<u>8,476</u>	<u>1,548</u>	<u>1,300</u>		<u>14,014</u>
RESOURCES EXPENDED							
Sundry Exps		100		581	802		1,483
Donations			10,014				10,014
Tfr							
	<u>0</u>	<u>100</u>	<u>10,014</u>	<u>581</u>	<u>802</u>	<u>0</u>	<u>11,497</u>

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(3)
Donations and fundraising	149,162	180,313
Gift aid	28,452	28,489
Legacies	2,690	20,000
Grants	<u>9,358</u>	<u>79,147</u>
	189,661	307,946
Investment income		
Interest	10,063	4,172
Charitable activities		
Catering	145,052	127,048
Room & equipment hire	35,483	37,612
Family & youth	<u>16,000</u>	<u>10,300</u>
	196,535	174,960
Other income		
Sundry income	1,103	1,377
Licence fee	<u>12,500</u>	<u>11,250</u>
	<u>13,603</u>	<u>12,627</u>
Total incoming resources	409,862	499,705
EXPENDITURE		
Charitable activities		
Wages	117,289	101,248
Sundries	<u>61</u>	<u>417</u>
	117,350	101,665
Support costs		
Support		
Wages	40,498	37,555
Social security	3,361	1,690
Other operating leases	-	127
Rates and water	4,173	3,145
Light and heat	39,447	26,022
Telephone	1,286	1,309
Postage and stationery	4,501	5,255
Carried forward	93,266	75,103

This page does not form part of the statutory financial statements

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Total funds £
Support		
Brought forward	93,266	75,103
Property maintenance	19,049	110,417
Cleaning	5,865	2,450
Equipment Maint & Purch	8,588	2,981
Donations	9,626	5,261
Circuit Assessment	104,142	102,110
Cost of Goods Sold	44,697	41,722
Plant and machinery	-	214
Fixtures and fittings	380	418
Motor vehicles	595	419
Computer equipment	<u>660</u>	<u>548</u>
	286,868	341,643
Governance costs		
Insurance	11,676	10,568
Accountancy and legal fees	11,426	9,990
Bank Charges	996	407
Miscellaneous expenses	<u>3,211</u>	<u>1,050</u>
	<u>27,309</u>	<u>22,015</u>
Total resources expended	<u>431,527</u>	<u>465,323</u>
Net income/(expenditure)	<u>(21,665)</u>	<u>34,382</u>

This page does not form part of the statutory financial statements

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Christchurch Ilkley

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Christchurch Ilkley

Contents of the Financial Statements
for the year ended 31 March 2023

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Christchurch Ilkley

Report of the Trustees for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purposes, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These pages of accounts describe the spending of the monies given by our members and other money raised and spent by the charity in the year 2022/23

Christchurch as a charity exists to promote the Christian faith in the area of Ilkley. As Trustees we take our responsibilities seriously. Property is maintained, staff are paid, activities are carried out to fulfil our objectives and strategic thought given towards the ongoing work of the charity. These are all represented by these figures which continue to be the financial outworking of our vision: "Christ at the centre of the Church at the heart of the town".

Strategic direction and oversight by the Trustees developed during the year, with several new Trustees being appointed. An awayday with external facilitators helped give all Trustees a deeper understanding of their responsibilities, as well as a chance to engage in formulating future strategic direction. Mission strategy was developed using the LYCIG (Leading Your Church Into Growth) process, with two more leaders attending the LYCIG conference and a training session for house groups.

Public worship continues its post-pandemic development, with various forms of worship used on Sunday mornings, including experimenting with more informal café style services. Sunday morning worship is still available on-line, following the pattern during lockdown. Messy Church is very successfully on Sunday afternoons, with growing numbers, and SMILES serves a need across a wider area welcoming families with children with special needs. Several informal weekday evening events/services gave opportunities to engage with some of the uniformed organisations that use our building. The weekly ecumenical *Pause for Thought* service is hosted at Christchurch.

Childrens and Youth work has flourished with the full ending of covid restrictions. In addition to Messy Church and SMILES already mentioned above, the Monday toddlers group is attracting large numbers to two sessions, Youth Hangout provides an opportunity for teenage children to 'hangout', and our Children's and Youth worker is also involved in supporting activities at other Churches in Ilkley and in the Circuit, as well as developing relationships with the Uniformed organisations that use our premises.

Pastoral work took place throughout the year, with the opportunity to offer home communion to people who are housebound or mobility restricted being much appreciated. Support to those going through significant life-changes, including bereavement, continued, with the addition of occasional lunches to bring some of the people supported in this way together. Much pastoral work takes place in the context of house groups, which also re-started basing studies around a book called "Tomorrow's Christian". Some house group members also engaged in pastoral training.

The Church remains fully committed to outreach and sharing the good news of the Christian faith with the people of Ilkley and the surrounding area. This included reviewing our activities and how they relate to the LYCIG structure noted above. Market Mission, when members greet people as part of the monthly Sunday local Food Market on The Grove, took place on two occasions, with many people spoken to, and some conversations developing. Five people were welcomed into membership during the year following a series of meetings.

An outward facing focus is a central to our mission and ministry, both within the local community and more widely. Working with Churches Together in Ilkley, a Warm Space was offered in our building in response to energy price

Christchurch Ilkley

Report of the Trustees **for the year ended 31 March 2023**

increases and cost of living pressures. This developed to include film afternoons, which were much appreciated, and the offer of food from the café in conjunction with the Ilkley Foodbank. We supported the strong community response to support refugees from the war in Ukraine providing space and refreshments for this group of 60 plus families to meet together. We are delighted to host and build relationships with the Wharfe Valley Pathways Group who bring together several well-being agencies/charities to run a conversation café in our lower-hall one day a week, on a drop-in or NHS referral basis. Giving overseas included funds raised for Commitment for Life, Christian Aid and the World Mission Fund (Methodist Women in Britain). The annual Jigsaw Festival was very successful, with many visitors from near and far, and raising substantial funds for a range of charities.

There was much celebration on the completion of the long-awaited redevelopment programme of the toilets, providing attractive, bright and, most importantly, fully accessible facilities. We were especially pleased that Geoff Halsall was able to do the official opening, having patiently waited a long time for the realisation of the project. This is a major step forward in updating the building and being able to offer a warm and inclusive welcome to all. Financially, around 80% of the costs were covered by grants from a range of sources. A major focus on Toilet Twinning was included in the opening event, and more than £1,100 was raised – more than enough to twin every toilet and tap in the new facility.

The café remains an important part of the inclusion and warm welcome that is integral to the mission and ministry of the church, and we are pleased that it has become increasingly busy through the year. In this and other areas there have of course been significant cost pressures, with high energy price, general inflation and payroll increases. These were more than offset in 2022-23 by a very generous Gift Day response, enabling a surplus to be achieved for the year. As a charity we are aware that a good financial position is an important enabler for us to achieve our aims and objectives.

FINANCIAL REVIEW

Reserves policy

The Policy relates to the General Fund and includes the current account held at Barclays and Central Finance Board (CFB) deposit account. The Policy is to maintain general cash reserves equivalent to at least thirteen weeks average expenditure. The General Fund cash balances stood at £49,197 (PY £94,822) at the 31st March 2023. Thirteen weeks average expenditure would be equivalent to approximately £62,433 (PY £45,900) based on the 2023/24 budget.

Income and Expenditure

Overall income for the year was £499,816, significantly higher than in 2021/22 when income was £308,201. The increase was due in part due to grant income towards a toilet refurbishment project and also to generous congregational giving.

Overall expenditure was £465,364 compared with £329,181 in 2021/22 and £295,631 in 2020/21. The main reason for the difference related to resuming catering after Covid 19 and a toilet refurbishment project that was completed during the year.

The General Fund net movement of funds was an increase of £13,045 after transferring to it £25,980 from Designated Funds, including £5,708 to the Christchurch Café and £20,272 from unrestricted legacies. The Christchurch Café made a profit of £5,708 prior to transfers. If viewed together, the overall net movement of the Café and General Funds, excluding the impact of legacies/transfers, was an increase of approximately £12,000.

FUTURE PLANS

During the next year, we will build on the significant growth in mission and ministry set out in the report for the year 2022-23. At the same time, the progress made and the new opportunities available will bring new challenges, with the anticipated need to be more selective in deciding which new ideas to start; which current activities to sustain and develop; and, potentially, what things should come to an end. The Trustees will play an important role in making these decisions.

As an LEP, Christchurch is connected to the wider church through both the Methodist Church and URC. We have been developing links with both bodies and are part of wider discussions as they consider the future for mission in the Wharfe valley more widely. We are engaged in the thinking of the Methodist Circuit about possible re-organisation and are aware that we will have a change of Minister in summer of 2025.

In financial terms, the cost pressures from 2022-23 will carry forward into the current year, which will also see inflation and pay cost rises still above 6%. The year will be challenging financially, as measures are taken to increase income, improve the contribution from the café and control costs. The surplus from 2022-23 will provide support as we seek to build a more sustainable post-covid position. This will be supported by longer term financial planning, including a multi-year forecast, to supplement the annual budget, and develop a long-term maintenance plan to identify likely future major costs.

Christchurch Ilkley

Report of the Trustees for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Partnership is governed by the Model Constitution for a Single Congregation Local Ecumenical Partnership adopted on the 27th May 2012 and a Sharing Agreement dated 16 June 1992 relating to the premises.

Organisational structure

Christchurch, known as "Christchurch, Ilkley", is the Local Ecumenical Partnership (L.E.P) between a Methodist Church in the Wharfedale and Aireborough Circuit and a United Reformed Church (U.R.C) within the Yorkshire Synod.

The work and mission of the Charity is carried out through the Leadership Team comprising the Minister and ten Trustees, elected by the Congregational meeting, each of whom have a particular area of responsibility or 'Portfolio'. The Leadership team is accountable to the Trustees and the Congregational Meeting.

For more information about the role and work of the Charity, Church based activities and events and details of secular groups and societies using the premises, visit our website at www.christchurchilkley.org.uk.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There are three major risks:-

- Current levels of giving by members may not be sufficiently increased, or the budgeted levels of income from lettings or fund raising achieved, to avoid a deficit in the current financial year.
- The Christchurch Café may not be able to contribute to the General Fund at the budgeted level.
- Non-anticipated expenditure on the building may be required over and above that recommended in the Quinquennial Report recently received.

Operational and other risks, particularly in the Health and Safety area, are assessed and evaluated on an ongoing basis

Charity Registration

The L.E.P is registered with the Charity Commission, Charity number 1148214. For Gift aid claims, the L.E.P is registered with the Inland Revenue (Charities) under registration number XN 65400.

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148214

Principal address

The Grove
Ilkley
West Yorkshire
LS29 9LW

Trustees

J Amos
V Appleton
C Brunold
S Carruthers
M Cook
L Duttine
P Evans Secretary (from January 2023)
D Feather
J Freeman
D Goulesbrough
C Knamiller
W Lacy
C Mannall Secretary (until January 2023)
Dr B Pitcairn
W Ribbands Chair
J Sayers
B Scott
K Sinclair
J Smith
J Stanley
I Thake
J Thompson acting Treasurer
Rev R Topham Minister
A Vourdas
A Walbank
J Walker
V Worrall

The managing trustees are elected by the Annual Congregational Meeting from among the Members of the Charity

Independent Examiner

Simon Hart
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Bankers

Barclays Bank plc
9 Brook Street
Ilkley
West Yorkshire
LS29 8AD

Christchurch Ilkley

Report of the Trustees
for the year ended 31 March 2023

Insurers

Congregational and General Insurance plc
Curren House
Curren Street
Bradford
West Yorkshire
BD1 5BA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th October 2023 and signed on its behalf by:



.....
D Gouldesbrough – Chair of Trustees

**Independent Examiner's Report to the Trustees of
Christchurch Ilkley**

Independent examiner's report to the trustees of Christchurch Ilkley

I report to the charity trustees on my examination of the accounts of Christchurch Ilkley (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Simon Hart

Simon Hart
The Association of Chartered Certified Accountants

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Date:11/10/23.....

Christchurch Ilkley

Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted fund	Designated- Cafe	Designated-Other	Year Ended 31.3.23 Total funds	Period 6.4.21 to 31.3.22 Total funds
	Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	284,127	-	23,819	307,946	166,138
Charitable activities						
Catering		-	127,048	-	127,048	75,050
Room and Equipment hire		37,612	-	-	37,612	18,129
Family and youth		10,300	-	-	10,300	5,000
Investment income	3	-	-	4,172	4,172	89
Other income	4	<u>12,627</u>	<u>-</u>	<u>-</u>	<u>12,627</u>	<u>43,795</u>
Total		<u>344,666</u>	<u>127,048</u>	<u>27,991</u>	<u>499,705</u>	<u>308,201</u>
EXPENDITURE ON						
Charitable activities						
Catering	5	-	120,119	-	120,119	90,047
Room and Equipment hire		25,017	-	-	25,017	14,006
General Fund		31,707	-	40	31,747	22,412
Sundry Expenses		(626)	185	-	(441)	47
Property & Equipment		113,971	1,036	-	115,007	25,021
Staff costs		39,245	-	-	39,245	41,597
Governance		20,558	-	-	20,558	21,349
Donations		-	-	5,261	5,261	6,833
Other		<u>108,810</u>	<u>-</u>	<u>-</u>	<u>108,810</u>	<u>107,869</u>
Total		<u>338,682</u>	<u>121,340</u>	<u>5,301</u>	<u>465,323</u>	<u>329,181</u>
NET						
INCOME/(EXPENDITURE)		5,984	5,708	22,690	34,382	(20,980)
Transfers between funds	12	<u>25,980</u>	<u>(5,708)</u>	<u>(20,272)</u>	<u>-</u>	<u>-</u>
Net movement in funds		31,964	-	2,418	34,382	(20,980)
RECONCILIATION OF FUNDS						
Total funds brought forward		106,686	-	127,980	234,666	255,646
TOTAL FUNDS CARRIED FORWARD		<u><u>138,650</u></u>	<u><u>-</u></u>	<u><u>130,398</u></u>	<u><u>269,048</u></u>	<u><u>234,666</u></u>

The notes form part of these financial statements

Christchurch Ilkley

Statement of Financial Position
31 March 2023

	Notes	Unrestricted fund £	Designated- Cafe £	Designated-Other £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	8	2,173	2,495	-	4,668	5,598
CURRENT ASSETS						
Stocks	9	-	2,068	-	2,068	1,016
Debtors	10	82,376	-	-	82,376	30,571
Cash at bank and in hand		<u>68,207</u>	<u>1,320</u>	<u>130,398</u>	<u>199,925</u>	<u>220,148</u>
		150,583	3,388	130,398	284,369	251,735
CREDITORS						
Amounts falling due within one year	11	<u>(14,106)</u>	<u>(5,883)</u>	-	<u>(19,989)</u>	<u>(22,667)</u>
NET CURRENT ASSETS		<u>136,477</u>	<u>(2,495)</u>	<u>130,398</u>	<u>264,380</u>	<u>229,068</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,650</u>	-	<u>130,398</u>	<u>269,048</u>	<u>234,666</u>
NET ASSETS		<u>138,650</u>	<u>-</u>	<u>130,398</u>	<u>269,048</u>	<u>234,666</u>
FUNDS						
Unrestricted funds:	12					
General fund					138,650	106,686
Legacy Fund					128,411	124,511
Benevolent Fund					448	378
Special Collections					<u>1,539</u>	<u>3,091</u>
					<u>269,048</u>	<u>234,666</u>
TOTAL FUNDS					<u>269,048</u>	<u>234,666</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th October 2023 and were signed on its behalf by:



.....
D Gouldesbrough – Chair of Trustees

The notes form part of these financial statements

Christchurch Ilkley

Statement of Cash Flows
for the year ended 31 March 2023

	Notes	Year Ended 31.3.23 £	Period 6.4.21 to 31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(19,553)</u>	<u>10,792</u>
Net cash (used in)/provided by operating activities		<u>(19,553)</u>	<u>10,792</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(670)</u>	<u>(3,835)</u>
Net cash used in investing activities		<u>(670)</u>	<u>(3,835)</u>
		—————	—————
Change in cash and cash equivalents in the reporting period		(20,223)	6,957
Cash and cash equivalents at the beginning of the reporting period		<u>220,148</u>	<u>213,191</u>
Cash and cash equivalents at the end of the reporting period		<u><u>199,925</u></u>	<u><u>220,148</u></u>

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Statement of Cash Flows
for the year ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.3.23 £	Period 6.4.21 to 31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	34,382	(20,980)
Adjustments for:		
Depreciation charges	1,599	1,453
(Increase)/decrease in stocks	(1,051)	523
(Increase)/decrease in debtors	(51,805)	33,951
Decrease in creditors	<u>(2,678)</u>	<u>(4,155)</u>
Net cash (used in)/provided by operations	<u>(19,553)</u>	<u>10,792</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>220,148</u>	<u>(20,223)</u>	<u>199,925</u>
	<u>220,148</u>	<u>(20,223)</u>	<u>199,925</u>
Total	<u>220,148</u>	<u>(20,223)</u>	<u>199,925</u>

Christchurch Ilkley

Notes to the Financial Statements for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Organ & Audio	- 20% on cost
Fixtures and fittings	- 10% on cost
Sundry Equipment	- 20% on cost
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Christchurch, Ilkley is an Exempt Charity within the meaning of the Charities Act 2011 and as such is a Charity within the meaning of the Taxes Act. Accordingly, Christchurch, Ilkley is potentially exempt from taxation in respect of income or capital gains received within categories covered by the Taxes Act

The Cafe is registered for Value Added Tax. There is no recovery of Value Added Tax in respect of all other general and designated fund activities of Christchurch, Ilkley of either a revenue or capital nature, apart from VAT recovered on eligible expenditure under the Listed Places of Worship Grant Scheme.

General, designated and restricted funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

Certain general funds have been designated by the Trustees for specific purposes (but remain unrestricted) as follows:-

- i. Café - The café is an income generating activity area and as such the funds of the Café are separately administered as designated funds. The majority of any surplus generated is transferred to general funds on an annual basis. The activity of the Café is in furtherance of the charity's objectives as well as an income generator.
- ii. Other designated funds - Other funds are designated to a particular activity area of the Church as and when necessary for the operation of such activities. The Trustees approve and oversees such funds.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

General, designated and restricted funds

The Legacy Fund currently includes a mixture of restricted and unrestricted funds, the former representing less than 2% of the Fund as a result of the requests of the donor. The Fund is held for specific future projects or other capital expenditure as directed by the Trustees (unrestricted part) or by the donor in conjunction with the oversight of the Trustees. All legacies received are initially paid into this Fund

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Year Ended 31.3.23 Unrestricted funds £	Period 6.4.21 to 31.3.22 Total funds £
Gifts	(3)	(2)
Donations and fundraising	180,313	124,253
Gift aid	28,489	27,540
Legacies	20,000	6,225
Grants	<u>79,147</u>	<u>8,122</u>
	<u>307,946</u>	<u>166,138</u>

Grants received, included in the above, are as follows:

	Year Ended 31.3.23 £	Period 6.4.21 to 31.3.22 £
Other grants	<u>79,147</u>	<u>8,122</u>

Included in grants receivable for the year is £73,831 related to the toilets renovation project (prior year of £8,121 related to the HMRC Coronavirus Job Retention Scheme)

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

3. INVESTMENT INCOME

	Year Ended 31.3.23 Unrestricted funds £	Period 6.4.21 to 31.3.22 Total funds £
Interest	<u>4,172</u>	<u>89</u>

4. OTHER INCOME

Included within other income for the prior year is £26,298 claimed for loss of earnings

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Catering	76,231	43,888	120,119
Room and Equipment hire	25,017	-	25,017
General Fund	-	31,747	31,747
Sundry Expenses	417	(858)	(441)
Property & Equipment	-	115,007	115,007
Staff costs	-	39,245	39,245
Governance	-	20,558	20,558
Donations	-	5,261	5,261
	<u>101,665</u>	<u>254,848</u>	<u>356,513</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

7. STAFF COSTS

	Year Ended 31.3.23 £	Period 6.4.21 to 31.3.22 £
Wages and salaries	138,803	107,810
Social security costs	1,690	421
Other pension costs	-	8,000
	<u>140,493</u>	<u>116,231</u>

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

7. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.23	Period 6.4.21 to 31.3.22
Youth Worker	1	1
Office	1	1
Caretaker and cleaner	2	2
Catering (including 4 Saturday staff)	<u>9</u>	<u>3</u>
	<u>13</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Organ & Audio £	Fixtures and fittings £	Sundry Equipment £	Computer equipment £	Totals £
COST					
At 1 April 2022	49,684	61,080	31,000	9,019	150,783
Additions	<u>-</u>	<u>-</u>	<u>670</u>	<u>-</u>	<u>670</u>
At 31 March 2023	<u>49,684</u>	<u>61,080</u>	<u>31,670</u>	<u>9,019</u>	<u>151,453</u>
DEPRECIATION					
At 1 April 2022	49,239	60,132	28,635	7,179	145,185
Charge for year	<u>215</u>	<u>216</u>	<u>548</u>	<u>621</u>	<u>1,600</u>
At 31 March 2023	<u>49,454</u>	<u>60,348</u>	<u>29,183</u>	<u>7,800</u>	<u>146,785</u>
NET BOOK VALUE					
At 31 March 2023	<u>230</u>	<u>732</u>	<u>2,487</u>	<u>1,219</u>	<u>4,668</u>
At 31 March 2022	<u>445</u>	<u>948</u>	<u>2,365</u>	<u>1,840</u>	<u>5,598</u>

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 (2) (a) and (C) of the Charities Act 2011.

All assets (excluding consecrated and beneficed property) acquired since 6 April 2000 have been capitalised at cost and depreciated in the accounts over their anticipated useful economic life on a straight-line basis.

For assets acquired prior to 6 April 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. The Trustees are of the opinion that these assets are not material to the financial statements.

All expenditure incurred in the year, on assets under £500, is written off to resources expended

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

9. STOCKS

	2023	2022
	£	£
Stocks	<u>2,068</u>	<u>1,016</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	875	875
Prepayments and accrued income	<u>81,501</u>	<u>29,696</u>
	<u>82,376</u>	<u>30,571</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	86	727
Social security and other taxes	(1,297)	3,689
Accruals and deferred income	14,006	5,754
Accrued expenses	<u>7,194</u>	<u>12,497</u>
	<u>19,989</u>	<u>22,667</u>

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	106,686	5,984	25,980	138,650
Cafe	-	5,708	(5,708)	-
Legacy Fund	124,511	24,172	(20,272)	128,411
Benevolent Fund	378	70	-	448
Special Collections	<u>3,091</u>	<u>(1,552)</u>	-	<u>1,539</u>
	<u>234,666</u>	<u>34,382</u>	-	<u>269,048</u>
TOTAL FUNDS	<u>234,666</u>	<u>34,382</u>	-	<u>269,048</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	344,666	(338,682)	5,984
Cafe	127,048	(121,340)	5,708
Legacy Fund	24,172	-	24,172
Benevolent Fund	110	(40)	70
Special Collections	<u>3,709</u>	<u>(5,261)</u>	<u>(1,552)</u>
	<u>499,705</u>	<u>(465,323)</u>	<u>34,382</u>
TOTAL FUNDS	<u>499,705</u>	<u>(465,323)</u>	<u>34,382</u>

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	122,270	(18,140)	2,556	106,686
Cafe	-	(7,005)	7,005	-
Legacy Fund	133,376	4,382	(13,247)	124,511
Benevolent Fund	-	-	378	378
Special Collections	<u>-</u>	<u>(217)</u>	<u>3,308</u>	<u>3,091</u>
	<u>255,646</u>	<u>(20,980)</u>	<u>-</u>	<u>234,666</u>
TOTAL FUNDS	<u>255,646</u>	<u>(20,980)</u>	<u>-</u>	<u>234,666</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,750	(231,890)	(18,140)
Cafe	83,453	(90,458)	(7,005)
Legacy Fund	4,382	-	4,382
Special Collections	<u>6,616</u>	<u>(6,833)</u>	<u>(217)</u>
	<u>308,201</u>	<u>(329,181)</u>	<u>(20,980)</u>
TOTAL FUNDS	<u>308,201</u>	<u>(329,181)</u>	<u>(20,980)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 31 March 2023

14. OTHER DESIGNATED FUNDS

	Benevolent Fund	Legacy Fund	Special Coll	Flow er Fund	Mums & Toddlers/ Music Lovers	Major Expend Fund	Total
	£	£	£	£	£	£	£
INCOMING RESOURCES							
Voluntary Income:							0
Legacies		20,000					20,000
Donations	110		3,710				3,820
Charitable activities							0
Family & youth							0
Gift Aid							0
Interest		4,171					4,171
	<u>110</u>	<u>24,171</u>	<u>3,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,881</u>
RESOURCES EXPENDED							
Sundry Exps	40						40
Donations			5,261				5,261
							<u>0</u>
	70	24,171	(1,551)	0	0	0	22,690

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Year Ended 31.3.23 Unrestricted funds £	Period 6.4.21 to 31.3.22 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(3)	(2)
Donations and fundraising	180,313	124,253
Gift aid	28,489	27,540
Legacies	20,000	6,225
Grants	<u>79,147</u>	<u>8,122</u>
	307,946	166,138
Investment income		
Interest	4,172	89
Charitable activities		
Catering	127,048	75,050
Room & equipment hire	37,612	18,129
Family & youth	<u>10,300</u>	<u>5,000</u>
	174,960	98,179
Other income		
Sundry income	1,377	33,795
Licence fee	<u>11,250</u>	<u>10,000</u>
	<u>12,627</u>	<u>43,795</u>
Total incoming resources	499,705	308,201
EXPENDITURE		
Charitable activities		
Wages	101,248	74,634
Sundries	<u>417</u>	<u>47</u>
	101,665	74,681
Support costs		
Support		
Wages	37,555	33,176
Social security	1,690	421
Pensions	-	8,000
Other operating leases	127	557
Carried forward	39,372	42,154

This page does not form part of the statutory financial statements

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Year Ended 31.3.23 Unrestricted funds £	Period 6.4.21 to 31.3.22 Total funds £
Support		
Brought forward	39,372	42,154
Rates and water	3,145	1,680
Light and heat	26,022	10,534
Telephone	1,309	1,613
Postage and stationery	5,255	6,182
Property maintenance	110,417	20,756
Cleaning	2,450	2,255
Equipment Maint & Purch	2,981	6,077
Donations	5,261	6,833
Circuit Assessment	102,110	99,933
Cost of Goods Sold	41,722	26,848
Church Weekend Away	-	5,831
Plant and machinery	214	214
Fixtures and fittings	418	265
Motor vehicles	419	342
Computer equipment	<u>548</u>	<u>632</u>
	341,643	232,149
Governance costs		
Insurance	10,568	10,776
Accountancy and legal fees	9,990	10,573
Bank Charges	407	141
Miscellaneous expenses	<u>1,050</u>	<u>861</u>
	<u>22,015</u>	<u>22,351</u>
Total resources expended	<u>465,323</u>	<u>329,181</u>
Net income/(expenditure)	<u>34,382</u>	<u>(20,980)</u>

This page does not form part of the statutory financial statements

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the period
6 April 2021 to 31 March 2022

for
Christchurch Ilkley

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Christchurch Ilkley

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for the period 6 April 2021 to 31 March 2022**

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Christchurch Ilkley
Report of the Trustees
for the period 6 April 2021 to 31 March 2022

The trustees present their report with the financial statements of the charity for the period 6 April 2021 to 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purposes, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

Christchurch Ilkley
Report of the Trustees
for the period 6 April 2021 to 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These pages of accounts describe the spending of the monies given by our members and other money raised and spent by the charity in the year 2021/22

Christchurch as a charity exists to promote the Christian faith in the area of Ilkley. As Trustees we take our responsibilities seriously. Property is maintained, staff are paid, activities are carried out to fulfil our objectives and strategic thought given towards the ongoing work of the charity. These are all represented by these figures which continue to be the financial outworking of our vision: "Christ at the centre of the Church at the heart of the town".

The impact of the COVID - 19 pandemic continued into this financial year as life began to return to some normality, but not with the same levels of activity as pre pandemic. Regular meetings of the Leadership Team and Trustees continued to be held via Zoom to ensure information regarding the resumption of church and community life was shared.

In May 2021 the Café opened after many months of closure, beginning with 5 days a week until the end of October when Saturdays were also re-introduced. The postponement of the government's removal of lockdown requirements until late July slowed the return of customers and it took well into the financial year before numbers increased. At the same time several of the staff retired or moved on and recruitment of new staff began. A barista-style coffee machine was installed in the café to enhance the offer and meet modern expectations. As the year progressed a number of regular external users of the premises returned and our relationship with local health providers, which had developed during the pandemic, enabled us to start hosting a weekly all-day NHS social prescribing session.

A weekly celebration of public worship had been held online throughout the pandemic with occasional services in the building. During July 2021 regular Sunday morning services began again in the building with attendance slowly growing across the year. A new development is that these services are now relayed online and so our Sunday morning service is "hybrid" and we can reach more people with a variety of needs. Our worship provision for children and families could also begin again in the soft play area from the September of this year. After all the disruption caused by COVID-19 and the ongoing threat of illness, numbers remained small and some people chose not to gather indoors. Christchurch adapted to circumstances as they arose, for example, moving our popular Christingle services outdoors at Christmas.

Throughout this financial year, delivering all of our activities has been affected by staff, volunteers and members of our church community catching COVID-19 and having to isolate. Through it all, our dedicated staff and office holders have given generously of their time and energy. In January we celebrated the accreditation of a new lay preacher in our church. We also commenced a new subgroup to enable Christchurch to respond to the climate crisis and to build our partnership with the wider community who are working on these issues. We hosted meetings in Lent for Churches Together in Ilkley, raising funds for Christian Aid through the provision of lunches by our cafe. Having served actively as deputy-moderator throughout the pandemic, in December our minister was appointed as the moderator for Churches Together in Ilkley and has been able to help raise our profile with other community groups in the town and build links.

Across this year, with the help of our leadership team and parent bodies, we have worked on our vision and strategy for rebuilding our church community after the pandemic. The minister and two trustees attended a Leading Your Church Into Growth Conference sponsored by the URC, and the Leadership Team and Trustees agreed to adopt many of the principles of this approach. Regular days of prayer were instigated and events at Christmas and on Shrove Tuesday were adapted for a wider audience. This strategy was followed up by a "Start Course" to help people new to Christian faith to learn more and consider greater commitment. Five people became members of the church following on from this course. Also, we held an "Away-day" in February to which everyone in the Christchurch community was invited. At this we identified the five key areas of church life which we wished to focus on for the immediate future.

One of key aims identified was to improve our building. Much work has been undertaken to

finalise and agree the refurbishment of the main toilets and to include an accessible toilet adjacent to the café. Significant progress towards achieving this goal has been achieved and it looks likely that the toilets will be built in the next financial year.

FINANCIAL REVIEW

Reserves policy

The Policy relates to the General Fund and includes the current account held at Barclays and Central Finance Board (CFB) deposit account. The Policy is to maintain general cash reserves equivalent to at least thirteen weeks average General Fund (excluding the Café) expenditure. The General Fund cash balances stood at £95,324 at the 31st March 2022. Thirteen weeks average expenditure would be equivalent to approximately £61,700 based on the 2022/23 budget. The Church also has Legacy Funds of £124,511, which have generally been given without restriction as to use. It is the intention these should be used for specific projects and activities outside the scope of the General Fund.

Christchurch Ilkley
Report of the Trustees
for the period 6 April 2021 to 31 March 2022

FINANCIAL REVIEW
Income and Expenditure

Overall income for the year was £308,201. This is higher than in 2012/21 when income was £275,617.

Overall expenditure was £329,181 compared with £295,631 in 2020/21 and £365,220 in 2019/20. The main reason for the difference was approximately £40,000 in expenditure on resuming catering after Covid 19.

The General Fund net movement of funds was a deficit of £20,980 after transferring to it £2,556 from Designated Funds, including £7,005 to the Christchurch Café and £9,561 from unrestricted legacies. The Trustees had accepted there would be a significant budget deficit because of the Covid-19 effect, but this was mitigated to some extent by an insurance claim for financial losses arising from the pandemic. The Christchurch Café made a loss of £7,005 prior to transfers. If viewed together, the overall net movement of the Café and General Funds, excluding the impact of legacies/transfers, was a deficit of approximately £21,000. Following a request from the Methodist Church a donation of £8,000 (unbudgeted) was made to the Pension Reserve Fund.

FUTURE PLANS

Progress has been made to bring to realisation the long-standing plans to improve the toilet facilities, to include better access for those with disabilities. This will be a major benefit to those who use the church facilities and the café. The nature of the work should make it attractive to grant making bodies and there is hope these will make a significant contribution to the overall cost.

The energy crisis is impacting on gas and electricity prices and consumption is being monitored to ensure usage is minimised as far as is practicable both from an economic and environmental perspective.

We are aiming to work ever closer with our daughter project, Dan's Den (Soft Play Centre), to develop our joint mission goals as well as developing our Christian outreach through the Christchurch café. We are planning new intergenerational events to build up our community after the isolation imposed on us by COVID-19. We are planning to integrate the Leading Your Church Into Growth approach more widely into the life of our Church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Partnership is governed by the Model Constitution for a Single Congregation Local Ecumenical Partnership adopted on the 27th May 2012 and a Sharing Agreement dated 16 June 1992 relating to the premises.

Organisational structure

Christchurch, known as "Christchurch, Ilkley", is the Local Ecumenical Partnership (L.E.P) between a Methodist Church in the Wharfedale and Aireborough Circuit and a United Reformed Church (U.R.C) within the Yorkshire Synod.

The work and mission of the Charity is carried out through the Leadership Team comprising the Minister and ten Trustees, elected by the Congregational meeting, each of whom have a particular area of responsibility or 'Portfolio'. The Leadership team is accountable to the Trustees and the Congregational Meeting.

For more information about the role and work of the Charity, Church based activities and events and details of secular groups and societies using the premises, visit our website at www.christchurchilkley.org.uk.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There are three major risks:-

- Current levels of giving by members may not be sufficiently increased, or the budgeted levels of income from lettings or fund raising achieved, to avoid a deficit in the current financial year.

- The Christchurch Café may not be able to contribute to the General Fund at the budgeted level.

- Non-anticipated expenditure on the building may be required over and above that recommended in the Quinquennial Report recently received.

Operational and other risks, particularly in the Health and Safety area, are assessed and evaluated on an ongoing basis

Christchurch Ilkley
Report of the Trustees
for the period 6 April 2021 to 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT
Charity Registration

The L.E.P is registered with the Charity Commission, Charity number 1148214. For Gift aid claims, the L.E.P is registered with the Inland Revenue (Charities) under registration number XN 65400.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1148214

Principal address

The Grove
Ilkley
West Yorkshire
LS29 9LW

Trustees

Rev R R Topham	Minister
M Cook	
J Stanley	
D Gouldesborough	
C Mannall	
I Thake	
W Ribbands	Chair
J Thompson	
P Smith	
L Duttine	
P Evans	
J Freeman	
J Blakelock	
J Smith	
Dr B G Pitcairn	
D Feather	Secretary
C Knamiller	
V Worrall	
R Lowe	Acting Treasurer
J Sayer	
V Appleton	
C Brunold	
B Scott	

The managing trustees are elected by the Annual Congregational Meeting from among the Members of the Charity

Independent Examiner

ACCA
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Bankers

Barclays Bank plc
9 Brook street

Ilkley
West Yorkshire
LS29 8AD

Christchurch Ilkley
Report of the Trustees
for the period 6 April 2021 to 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Insurers

Congregational and General Insurance plc
Curren House
Curren Street
Bradford
West Yorkshire
BD1 5BA

Approved by order of the board of trustees on and signed on its behalf by:

.....
W Ribbands - Trustee

**Independent Examiner's Report to the Trustees of
Christchurch Ilkley**

Independent examiner's report to the trustees of Christchurch Ilkley

I report to the charity trustees on my examination of the accounts of Christchurch Ilkley (the Trust) for the period 6 April 2021 to 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

ACCA
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
North Yorkshire
BD20 7NH

Date:

TOTAL FUNDS CARRIED FORWARD

106,686

-

127,980

234,666

255,646

Christchurch Ilkley

Statement of Financial Position
31 March 2022

		Unrestricted	Designated-		2022	2021
	Notes	fund	Cafe	Designated-Other	Total	Total
		£	£	£	funds	funds
					£	£
FIXED ASSETS						
Tangible assets	10	3,157	2,441	-	5,598	3,216
CURRENT ASSETS						
Stocks	11	-	1,016	-	1,016	1,539
Debtors	12	30,571	-	-	30,571	64,522
Cash at bank and in hand		<u>91,866</u>	<u>302</u>	<u>127,980</u>	<u>220,148</u>	<u>213,191</u>
		122,437	1,318	127,980	251,735	279,252

CREDITORS

Amounts falling due within one year

13
(18,908)
(3,759)
-
(22,667)
(26,822)

NET CURRENT ASSETS

103,529
(2,441)
127,980
229,068
252,430

The notes form part of these financial statements

TOTAL ASSETS LESS CURRENT LIABILITIES

106,686

-

127,980

234,666

255,646

NET ASSETS

106,686

-

127,980

234,666

255,646

FUNDS

14

Unrestricted funds:

General fund

106,686

122,271

Cafe

-

-

Legacy Fund

The notes form part of these financial statements

124,511
132,863

Benevolent Fund
378
378

Special Collections
3,091
135

234,666 255,646

TOTAL FUNDS

234,666
255,646

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
W Ribbands - Trustee

Christchurch Ilkley

Statement of Cash Flows
for the period 6 April 2021 to 31 March 2022

Notes	Period 6.4.21 to 31.3.22 £	Year Ended 5.4.21 £
Cash flows from operating activities		
Cash generated from operations 1	<u>10,792</u>	<u>7,959</u>
Net cash provided by operating activities	<u>10,792</u>	<u>7,959</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(3,835)	-

Net cash (used in)/provided by investing activities
(3,835)

-

Change in cash and cash equivalents in the reporting period

6,957

7,959

Cash and cash equivalents at the beginning of the reporting period

213,191

205,232

Cash and cash equivalents at the end of the reporting period

220,148

213,191

The notes form part of these financial statements

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Statement of Cash Flows
for the period 6 April 2021 to 31 March 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 6.4.21 to 31.3.22 £	Year Ended 5.4.21 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(20,980)	(20,014)
Adjustments for:		
Depreciation charges	1,453	1,756
Decrease in stocks	523	1,256
Decrease in debtors	33,951	26,704
Decrease in creditors	<u>(4,155)</u>	<u>(1,743)</u>
Net cash provided by operations	<u>10,792</u>	<u>7,959</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>213,191</u>	<u>6,957</u>	<u>220,148</u>
	<u>213,191</u>	<u>6,957</u>	<u>220,148</u>
Total	<u>213,191</u>	<u>6,957</u>	<u>220,148</u>

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Financial Statements **for the period 6 April 2021 to 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Organ & Audio	- 20% on cost
Fixtures and fittings	- 10% on cost
Sundry Equipment	- 20% on cost
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Christchurch, Ilkley is an Exempt Charity within the meaning of the Charities Act 2011 and as such is a Charity within the meaning of the Taxes Act. Accordingly Christchurch, Ilkley is potentially exempt from taxation in respect of income or capital gains received within categories covered by the Taxes Act

The Cafe is registered for Value Added Tax. There is no recovery of Value Added Tax in respect of all other general and designated fund activities of Christchurch, Ilkley of either a revenue or capital nature, apart from VAT recovered on eligible expenditure under the Listed Places of Worship Grant Scheme.

General, designated and restricted funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

Certain general funds have been designated by the Trustees for specific purposes (but remain unrestricted) as follows:-

- i. Café - The café is an income generating activity area and as such the funds of the Café

are separately administered as designated funds. The majority of any surplus generated is transferred to general funds on an annual basis. The activity of the Café is in furtherance of the charity's objectives as well as an income generator.

ii. Other designated funds - Other funds are designated to a particular activity area of the Church as and when necessary for the operation of such activities. The Trustees approve and oversees such funds.

Christchurch Ilkley

Notes to the Financial Statements - continued for the period 6 April 2021 to 31 March 2022

1. ACCOUNTING POLICIES - continued

General, designated and restricted funds

The Legacy Fund currently includes a mixture of restricted and unrestricted funds, the former representing approximately 5% of the Fund as a result of the requests of the donor. The Fund is held for specific future projects or other capital expenditure as directed by the Trustees (unrestricted part) or by the donor in conjunction with the oversight of the Trustees. All legacies received are initially paid into this Fund

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Covid-19

On 11th March 2020, the World Health Organisation officially declared COVID-19 as a pandemic.

The accounts have been prepared on a going concern basis although there are indicators of financial impact in relation to COVID-19. The directors have taken what are considered all the necessary measures to protect the business from this to limit any adverse impact.

The trustees anticipate the company continuing to trade for the foreseeable future and are monitoring the situation.

Government grants are recognised as other income once there is reasonable assurance that all conditions relating to the grant have been attained and that the grant will be received.

2. DONATIONS AND LEGACIES

	Period 6.4.21 to 31.3.22	Year Ended 5.4.21 Total funds £
Donations and fundraising	124,253	149,144
Gift aid	27,540	28,857
Legacies	6,225	4,000
Grants	<u>8,122</u>	<u>52,654</u>
	<u>166,138</u>	<u>234,656</u>

Grants received, included in the above, are as follows:

	Period 6.4.21 to 31.3.22	Year Ended 5.4.21
Other grants	£ 8,122	£ 52,654

Included in grants receivable for the year is £8,121 related to the HMRC Coronavirus Job Retention Scheme

Christchurch Ilkley

Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022

3. INVESTMENT INCOME

	Period 6.4.21 to 31.3.22	Year Ended 5.4.21
	Unrestricted funds	Total funds
	£	£
Interest	<u>89</u>	<u>672</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		Period 6.4.21 to 31.3.22	Year Ended 5.4.21
	Activity	£	£
Catering	Catering	75,050	6,636
Room & equipment hire	Room and Equipment hire	18,129	8,933
Family & youth	Family and youth	<u>5,000</u>	<u>10,000</u>
		<u>98,179</u>	<u>25,569</u>

5. OTHER INCOME

Included within other income is £26,298 claimed for loss of earnings during the year

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Catering	60,628	29,419	90,047
Room and Equipment hire	14,006	-	14,006
General Fund	-	22,412	22,412
Sundry Expenses	47	-	47
Property & Equipment	-	25,021	25,021
Staff costs	-	41,597	41,597
Governance	-	21,349	21,349
Donations	-	<u>6,833</u>	<u>6,833</u>
	<u>74,681</u>	<u>146,631</u>	<u>221,312</u>

Christchurch Ilkley

**Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022**

7. SUPPORT COSTS

	Support £	Governance costs £	Totals £
Other resources expended	107,728	141	107,869
Catering	29,419	-	29,419
General Fund	21,551	861	22,412
Property & Equipment	25,021	-	25,021
Staff costs	41,597	-	41,597
Governance	-	21,349	21,349
Donations	<u>6,833</u>	<u>-</u>	<u>6,833</u>
	<u>232,149</u>	<u>22,351</u>	<u>254,500</u>

Support costs, included in the above, are as follows:

Support

Equipment	Other resources expended £	Catering £	General Fund £	Property & £
Wages	-	-	-	-
Social security	-	-	-	-
Pensions	-	-	-	-
Other operating leases	-	-	-	557
Rates and water	-	-	1,680	-
Light and heat	-	-	10,534	-
Telephone	1,613	-	-	-
Postage and stationery	6,182	-	-	-
Property maintenance	-	-	-	20,756
Cleaning	-	-	-	2,255
Equipment Maint & Purch	-	2,571	3,506	-
Donations	-	-	-	-
Circuit Assessment	99,933	-	-	-
Cost of Goods Sold	-	26,848	-	-
Church Weekend Away	-	-	5,831	-
Depreciation of tangible fixed assets	-	-	-	1,453
	<u>107,728</u>	<u>29,419</u>	<u>21,551</u>	<u>25,021</u>

	Staff costs £	Donations £	Period 6.4.21 to 31.3.22 Total activities £	Year Ended 5.4.21 Total activities £
Wages	33,176	-	33,176	46,103
Social security	421	-	421	1,229
Pensions	8,000	-	8,000	-
Other operating leases	-	-	557	557
Rates and water	-	-	1,680	2,054
Light and heat	-	-	10,534	10,447
Telephone	<u>-</u>	<u>-</u>	<u>1,613</u>	<u>1,150</u>

Carried forward	41,597	-	55,981	61,540
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Christchurch Ilkley

**Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022**

7. SUPPORT COSTS - continued

Support - continued

	Staff costs £	Donations £	Period 6.4.21 to 31.3.22 Total activities £	Year Ended 5.4.21 Total activities £
Brought forward	41,597	-	55,981	61,540
Postage and stationery	-	-	6,182	4,638
Property maintenance	-	-	20,756	21,356
Cleaning	-	-	2,255	2,541
Equipment Maint & Purch	-	-	6,077	3,714
Donations	-	6,833	6,833	5,945
Circuit Assessment	-	-	99,933	99,687
Cost of Goods Sold	-	-	26,848	4,976
Church Weekend Away	-	-	5,831	-
Depreciation of tangible fixed assets	-	-	1,453	1,756
	<u>41,597</u>	<u>6,833</u>	<u>232,149</u>	<u>206,153</u>

Governance costs

	Other resources expended £	General Fund activities £	Governance activities £	Period 6.4.21 to 31.3.22 Total £	Year Ended 5.4.21 Total £
Insurance	-	-	10,776	10,776	9,407
Accountancy and legal fees	-	-	10,573	10,573	10,544
Bank Charges	141	-	-	141	98
Miscellaneous expenses	-	861	-	861	406
	<u>141</u>	<u>861</u>	<u>21,349</u>	<u>22,351</u>	<u>20,455</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022 nor for the year ended 5 April 2021.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022

9. STAFF COSTS

	Period 6.4.21 to 31.3.22	Year Ended 5.4.21
	£	£
Wages and salaries	107,810	115,089
Social security costs	421	1,229
Other pension costs	<u>8,000</u>	<u>-</u>
	<u><u>116,231</u></u>	<u><u>116,318</u></u>

The average monthly number of employees during the period was as follows:

	Period 6.4.21 to 31.3.22	Year Ended 5.4.21
Youth Worker	1	1
Office	1	1
Caretaker and cleaner	2	2
Catering (including Saturday staff)	<u>3</u>	<u>3</u>
	<u><u>7</u></u>	<u><u>7</u></u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Organ & Audio £	Fixtures and fittings equipment £	Sundry Equipment Totals £	Computer £	£
COST					
At 6 April 2021	49,684	61,080	28,372	7,812	146,948
Additions	<u>-</u>	<u>-</u>	<u>2,628</u>	<u>1,207</u>	<u>3,835</u>
At 31 March 2022	<u>49,684</u>	<u>61,080</u>	<u>31,000</u>	<u>9,019</u>	<u>150,783</u>
DEPRECIATION					
At 6 April 2021	49,024	59,867	28,293	6,548	143,732
Charge for year	<u>215</u>	<u>265</u>	<u>342</u>	<u>631</u>	<u>1,453</u>
At 31 March 2022	<u>49,239</u>	<u>60,132</u>	<u>28,635</u>	<u>7,179</u>	<u>145,185</u>
NET BOOK VALUE					
At 31 March 2022	<u><u>445</u></u>	<u><u>948</u></u>	<u><u>2,365</u></u>	<u><u>1,840</u></u>	<u><u>5,598</u></u>
At 5 April 2021	<u><u>660</u></u>	<u><u>1,213</u></u>	<u><u>79</u></u>	<u><u>1,264</u></u>	<u><u>3,216</u></u>

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 (2) (a) and (C) of the Charities Act 2011.

All assets (excluding consecrated and beneficed property) acquired since 6 April 2000

have been capitalised at cost and depreciated in the accounts over their anticipated useful economic life on a straight line basis.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022

10. TANGIBLE FIXED ASSETS - continued

For assets acquired prior to 6 April 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. The Trustees are of the opinion that these assets are not material to the financial statements.

All expenditure incurred in the year, on assets under £500, is written off to resources expended

11. STOCKS

	2022	2021
	£	£
Stocks	<u>1,016</u>	<u>1,539</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	875	875
Prepayments and accrued income	<u>29,696</u>	<u>63,647</u>
	<u>30,571</u>	<u>64,522</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	727	975
Social security and other taxes	3,689	2,066
Accruals and deferred income	5,754	18,605
Accrued expenses	<u>12,497</u>	<u>5,176</u>
	<u>22,667</u>	<u>26,822</u>

14. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund				
122,270				
(18,140)				
2,556				
106,686				
Cafe				
-				
(7,005)				
7,005				
-				
Legacy Fund				
133,376				
4,382				
(13,247)				

124,511

Benevolent Fund

-

-

378

378

Special Collections

-

(217)

3,308

3,091

255,646 (20,980) - 234,666

TOTAL FUNDS

255,646

(20,980)

-

234,666

Christchurch Ilkley

Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
213,750			
(231,890)			
(18,140)			
Cafe			
83,453			
(90,458)			
(7,005)			
Legacy Fund			
4,382			
-			
4,382			
Special Collections			
6,616			
(6,833)			
(217)			
	308,201	(329,181)	(20,980)

TOTAL FUNDS

308,201
(329,181)
(20,980)

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund				
139,396				
(9,990)				
(7,135)				
122,271				
Cafe				
-				
(13,012)				
13,011				
(1)				
Legacy Fund				
136,264				
2,587				
(5,988)				
132,863				
Benevolent Fund				
-				
266				
112				
378				
Special Collections				
-				
135				
-				
135				
	275,660	(20,014)	-	255,646

TOTAL FUNDS

275,660

(20,014)

-

255,646

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
229,935			
(239,925)			
(9,990)			
Cafe			
38,334			
(51,346)			
(13,012)			
Legacy Fund			
4,576			
(1,989)			
2,587			
Benevolent Fund			
656			
(390)			
266			
Special Collections			
2,116			
(1,981)			
135			
	275,617	(295,631)	(20,014)

TOTAL FUNDS

275,617
(295,631)
(20,014)

Christchurch Ilkley

Notes to the Financial Statements - continued
for the period 6 April 2021 to 31 March 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

16. OTHER DESIGNATED FUNDS

	Benevolent Fund	Legacy Fund	Special Coll	Flower Fund	Mums & Toddlers/ Music Lovers	Major Expend Fund	Total
	£	£	£	£	£	£	£
INCOMING RESOURCES							
Voluntary Income:							0
Legacies		4,320					4,320
Donations			6,616				6,616
Charitable activities							0
Family & youth							0
Gift Aid							0
Interest		62					62
	<u>0</u>	<u>4,382</u>	<u>6,616</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,998</u>
 RESOURCES EXPENDED							
Sundry Exps							0
Donations			6,833				6,833
			<u>0</u>				<u>0</u>
	0	4,382(217)	0	0	0	0	4,165

Christchurch Ilkley

Detailed Statement of Financial Activities for the period 6 April 2021 to 31 March 2022

Ended	Period 6.4.21 to	Year 5.4.21
	Unrestricted Total funds £	funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2)	1
Donations and fundraising	124,253	149,144
Gift aid	27,540	28,857
Legacies	6,225	4,000
Grants	<u>8,122</u>	<u>52,654</u>
	166,138	234,656
Investment income		
Interest	89	672
Charitable activities		
Catering	75,050	6,636
Room & equipment hire	18,129	8,933
Family & youth	<u>5,000</u>	<u>10,000</u>
	98,179	25,569
Other income		
Sundry income		
33,795		
4,720		
Licence fee		
10,000		
10,000		
	43,795	14,720
Total incoming resources		
308,201		
275,617		

EXPENDITURE

This page does not form part of the statutory financial statements

Charitable activities

Wages	74,634	68,986
Sundries	<u>47</u>	<u>37</u>
	74,681	69,023

Support costs**Support**

Wages	33,176	46,103
Social security	421	1,229
Pensions	8,000	-
Other operating leases	557	557
Carried forward	42,154	47,889

This page does not form part of the statutory financial statements

Christchurch Ilkley

Detailed Statement of Financial Activities for the period 6 April 2021 to 31 March 2022

Ended	Period 6.4.21 to 31.3.22	Year 5.4.21
	Unrestricted Total funds £	funds £
Support		
Brought forward	42,154	47,889
Rates and water	1,680	2,054
Light and heat	10,534	10,447
Telephone	1,613	1,150
Postage and stationery	6,182	4,638
Property maintenance	20,756	21,356
Cleaning	2,255	2,541
Equipment Maint & Purch	6,077	3,714
Donations	6,833	5,945
Circuit Assessment	99,933	99,687
Cost of Goods Sold	26,848	4,976
Church Weekend Away	5,831	-
Plant and machinery	214	-
Fixtures and fittings	265	830
Motor vehicles	342	926
Computer equipment	632	-
	232,149	206,153

Governance costs

Insurance

10,776
9,407

Accountancy and legal fees

10,573
10,544

Bank Charges

141
98

Miscellaneous expenses

861
406

22,351 20,455

This page does not form part of the statutory financial statements

Total resources expended
329,181
295,631

Net income/(expenditure)
(20,980)
(20,014)

CHRISTCHURCH ILKLEY

England & Wales - Charity number 1148214

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2021
for
Christchurch Ilkley

Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
Keighley
North Yorkshire
BD20 7NH

Christchurch Ilkley

Contents of the Financial Statements
for the year ended 5 April 2021

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Christchurch Ilkley
Report of the Trustees
for the year ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Participating Churches. In achieving its purposes, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to): a) the celebration of public worship; b) the teaching of the Christian faith; c) mission and evangelism; d) pastoral work, including visiting the sick and the bereaved; e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and f) the support of other charities in the UK and overseas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These pages of accounts describe the spending of the monies given by our members and other money raised and spent by the charity in the year 2020/21

Christchurch as a charity exists to promote the Christian faith in the area of Ilkley. As Trustees we take our responsibilities seriously. Property is maintained, staff are paid, activities are carried out to fulfil our objectives and strategic thought given towards the ongoing work of the charity. These are all represented by these figures which continue to be the financial outworking of our vision: "Christ at the centre of the Church at the heart of the town".

In the year April 2020 - 21 with the start of the COVID-19 pandemic and the restrictions of lockdown the church faced many challenges to its way of working and responded creatively and energetically to these challenges. Governance meetings were quickly moved online and additional regular Trustees meetings held in order to respond to the changes in restrictions as they occurred. Worship activities, house groups and communications were moved online through Zoom and were able to be accessed by a significant majority of regular attenders. Talks and sermons and some services were recorded and uploaded onto the church's new YouTube channel. Those without online access were supported through the posting out of service sheets, weekly letters and church magazines. Mission and evangelism continued largely through phone calls and the restarting of the café as soon as it was legally possible and safe to do so. The church's Sunday activity for families "Bitesize" ran on church premises from September to December and was much appreciated as were walks with the church's children's and youth worker. During the lockdown the church's youth worker was also able to support the statutory Council youth worker in outreach activities and that work has grown.

Even when, after the first lockdown, once more all other missional activities had to cease the church supported the delivery of a group for those with addictions on the premises and also opened for private prayer. We also started an online film club and took the first steps towards forming a group working on environmental issues. At Christmas a team recorded a carol service that was put onto DVDs which were given out to residents of Ilkley through the Good Neighbours scheme and church members supported the food parcels and gifts being prepared for children in school holidays who ordinarily rely upon school meals. Throughout the pandemic the church has consistently supported bereaved families and the minister has been responsive to requests to conduct funerals at crematoriums and burial grounds and on the church premises when allowed.

FINANCIAL REVIEW

Reserves policy

The Policy relates to the General Fund and includes the current account held at Barclays and Central Finance Board (CFB) deposit account. The Policy is to maintain general cash reserves equivalent to at least ten weeks average expenditure. The General Fund cash balances stood at £78,688 at the 5th April 2021. Ten weeks average expenditure would be equivalent to approximately £68,200 based on the 2021/22 budget, which reflects the uncertainties of the Covid-19 impact throughout the year.

Page 1

Income and Expenditure

The financial year fell entirely within the period covered by the various degrees of lockdown due to the Covid-19 pandemic. For much of the year the church building was closed down for worship, casual bookings ceased and the café was closed. Advantage was taken of the Government's Furlough Scheme to retain staff, although the decision was taken to make the two caretakers' posts redundant. The funding from the Furlough Scheme has lessened the overall financial impact of the lockdown. A claim has been submitted to the church's insurers for losses arising from Covid-19 through to 31st December 2020. As there is no indication as to whether the claim will be successful no provision has been made in the accounts for any potential pay-out. Should it be deemed there have been appropriate losses it is possible a subsequent claim may be made through to the ending of the impact of Covid-19 on the church's activities.

Overall income for the year was £275,618. This is lower than in 2019/20 when income was £344,129 and reflects the Covid impact, particularly on café sales and lettings with the furlough money lessening the year on year decline.

Overall expenditure was £295,631 compared with £365,220 in 2019/20. The main savings were on wages, particularly in the café, food for sale in the café and heating & lighting; there was an increase in property maintenance costs; the spend in 2019/20 being lower after significant spend in 2018/19 to deal with issues raised by the Quinquennial Inspection.

The General Fund net movement of funds was a deficit of £20,013 after transferring to it £24,813 from Designated Funds, including £18,937 to the Christchurch Café and £5,876 to unrestricted legacies. This was a significantly poorer performance than the balanced budget that had been approved by the trustees, but an improvement on the revised budget produced at the start of the Covid lockdowns. The Christchurch Café made a loss of £24,812 prior to transfers. If viewed together, the overall net movement of the Café and General Funds, excluding the impact of legacies/transfers, was a deficit of approximately £20,000.

FUTURE PLANS

The Report of the most recent Quinquennial Survey, undertaken in 2015/16, recommended that work and investigations to an estimated value of some £35,000 should be carried out to the Church buildings. The works identified are now essentially complete. As described in the Trustees' Report for 2018/19, additional work to the buildings and its services was subsequently identified necessitating considerable expenditure during 2018/19 and further costs in 2019/20. Due to the Covid-19 pandemic the 2020 expenditure will now occur in 2021. The Trustees are prioritising all necessary work.

Plans are also being developed to improve strategically the fabric of the buildings, particularly with a view to making them more accessible to the physically impaired. Costs will be carefully considered and expenditure to realise these plans is likely to come from the legacies, grants and specific fund raising.

Retention of £5,080 has been held against the contract with Davrics, the main contractor for the Dan's Den project; it is now anticipated this will not be required and it will be written out of the 2020/21 accounts. Provision for this sum was made in the accounts for 2015/16.

Starting in February 2021 the church began a whole church consultation process. This is being facilitated by officers from our parent bodies. The aim of this is to create increased engagement in our activities across the church community and to focus our attention strategically on key aspects of our objectives. The Leadership Team and Trustees of Christchurch are committed to growing the church and have been envisioning this over many years. The church has a track record of being pioneering in mission, eg: starting the café 35+ years ago; opening the soft-play centre (Dan's Den) 6 years ago; and the ongoing employment of a children's youth and families' worker. Christchurch seeks to continue to be innovative into the future and to serve the local community.

Christchurch Ilkley
Report of the Trustees
for the year ended 5 April 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Partnership is governed by the Model Constitution for a Single Congregation Local Ecumenical Partnership adopted on the 27th May 2012 and a Sharing Agreement dated 16 June 1992 relating to the premises.

Organisational structure

Christchurch, known as "Christchurch, Ilkley", is the Local Ecumenical Partnership (L.E.P) between a Methodist Church in the Wharfedale and Aireborough Circuit and a United Reformed Church (U.R.C) within the Yorkshire Synod.

The work and mission of the Charity is carried out through the Leadership Team comprising the Minister and ten Trustees, elected by the Congregational meeting, each of whom have a particular area of responsibility or 'Portfolio'. The Leadership team is accountable to the Trustees and the Congregational Meeting.

For more information about the role and work of the Charity, Church based activities and events and details of secular groups and societies using the premises, visit our website at www.christchurchilkley.org.uk.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There are three major risks: -

- Current levels of giving by members may not be sufficiently increased, or the budgeted levels of income from lettings or fund raising achieved, to avoid a deficit in the current financial year.
- The Christchurch Café may not be able to contribute to the General Fund at the budgeted level.
- Non-anticipated expenditure on the building may be required over and above that recommended in the Quinquennial Report recently received.

Operational and other risks, particularly in the Health and Safety area, are assessed and evaluated on an ongoing basis

Charity Registration

The L.E.P is registered with the Charity Commission, Charity number 1148214. For Gift aid claims, the L.E.P is registered with the Inland Revenue (Charities) under registration number XN 65400.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148214

Principal address

The Grove
Ilkley
West Yorkshire
LS29 9LW

Christchurch Ilkley
Report of the Trustees
for the year ended 5 April 2021

Trustees

J Amos
M Atkinson
J Blakelock
M Cook
T Collins
L Duttine
P Evans
D Feather Secretary
J Freeman
D Gouldesborough
C Henney
R Henney Treasurer
C Knamiller
C Mannall
J Noble
Dr B G Pitcairn
W Ribbands Chair
I Thake
J Thompson
Rev R R Topham Minister
J Smith
P Smith
J Stanley
V Worrall

The managing trustees are elected by the Annual Congregational Meeting from among the Members of the Charity

Independent Examiner

ACCA
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
Keighley
North Yorkshire
BD20 7NH

Bankers

Barclays Bank plc
9 Brook street
Ilkley
West Yorkshire
LS29 8AD

Insurers

Congregational and General Insurance plc
Curren House
Curren Street
Bradford
West Yorkshire
BD1 5BA

Christchurch Ilkley
Report of the Trustees
for the year ended 5 April 2021

Approved by order of the board of trustees on 26th October 2021 and signed on its behalf by:



W Ribbands - Trustee

**Independent Examiner's Report to the Trustees of
Christchurch Ilkley**

Independent examiner's report to the trustees of Christchurch Ilkley

I report to the charity trustees on my examination of the accounts of Christchurch Ilkley (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

ACCA
Simon Hart FCCA
Hart Wright Accounting
Chartered Certified Accountants
24 Hall Drive
Sutton In Craven
Keighley
North Yorkshire
BD20 7NH

Date:

Christchurch Ilkley

Statement of Financial Activities
for the year ended 5 April 2021

		Unrestricted	Designated-		2021	2020
	Notes	fund	Cafe	Designated-Other	Total	Total
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	198,642	31,698	4,316	234,656	159,992
Charitable activities						
Catering	4	-	6,636	-	6,636	131,946
Room and Equipment hire		8,933	-	-	8,933	30,043
Family and youth		10,000	-	-	10,000	5,000
Investment income	3	96	-	576	672	1,169
Other income		<u>12,264</u>	<u>-</u>	<u>2,456</u>	<u>14,720</u>	<u>15,979</u>
Total		229,935	38,334	7,348	275,617	344,129
 EXPENDITURE ON						
Raising funds	5	-	-	-	-	444
Charitable activities						
Catering	6	-	50,420	-	50,420	109,758
Room and Equipment hire		25,029	-	-	25,029	35,965
General Fund		14,527	-	-	14,527	-
Sundry Expenses		53	-	-	53	328
Property & Equipment		35,428	926	1,989	38,343	50,573
Staff costs		35,400	-	-	35,400	33,688
Governance		19,951	-	-	19,951	20,164
donations		3,964	-	2,371	6,335	3,427

Other
105,573
-
-
105,573
110,873

Total
239,925
51,346
4,360
295,631

The notes form part of these financial statements

365,220

NET INCOME/(EXPENDITURE)

(9,990)

(13,012)

2,988

(20,014)

(21,091)

Transfers between funds	15	(7,135)	13,011	(5,876)	-	-
Net movement in funds		(17,125)	(1)	(2,888)	(20,014)	(21,091)

RECONCILIATION OF FUNDS

Total funds brought forward

139,396

-

136,264

275,660

296,751

TOTAL FUNDS CARRIED FORWARD

122,271

(1)

133,376

255,646

The notes form part of these financial statements

275,660

The notes form part of these financial statements

Christchurch Ilkley

Statement of Financial Position

5 April 2021

		Unrestricted	Designated-		2021	2020
	Notes	fund	Cafe	Designated-Other	Total	Total
		£	£	£	funds	funds
					£	£
FIXED ASSETS						
Tangible assets	10	1,422	1,794	-	3,216	4,975
CURRENT ASSETS						
Stocks	11	-	1,539	-	1,539	2,795
Debtors	12	64,522	-	-	64,522	92,723
Cash at bank and in hand		<u>78,689</u>	<u>1,126</u>	<u>133,376</u>	<u>213,191</u>	<u>205,232</u>
		143,211	2,665	133,376	279,252	300,750

CREDITORS

Amounts falling due within one year

13

(22,362)

(4,460)

-

(26,822)

(30,065)

NET CURRENT ASSETS/(LIABILITIES)

120,849

(1,795)

133,376

252,430

270,685

The notes form part of these financial statements

TOTAL ASSETS LESS CURRENT LIABILITIES

122,271

(1)

133,376

255,646

275,660

NET ASSETS

122,271

(1)

133,376

255,646

275,660

FUNDS

15

Unrestricted funds:

General fund

122,271

137,730

The notes form part of these financial statements

Cafe
(1)
(1)

Legacy Fund
132,863
137,931

Benevolent Fund
378
-

Donations
135
-

255,646 275,660

TOTAL FUNDS
255,646
275,660

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
W Ribbands - Trustee

Christchurch Ilkley
Statement of Cash Flows
for the year ended 5 April 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 1	<u>7,959</u>	<u>(48,682)</u>
Net cash provided by/ (used in) operating activities	<u>7,959</u>	<u>(48,682)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(2,922)

Net cash provided by/ (used in) investing activities
 -
 (2,922)

Change in cash and cash equivalents in the reporting period

7,959

(51,604)

Cash and cash equivalents at the beginning of the reporting period

205,232

256,836

Cash and cash equivalents at the end of the reporting period

213,191

205,232

The notes form part of these financial statements

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Statement of Cash Flows
for the year ended 5 April 2021

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(20,014)	(21,091)
Adjustments for:		
Depreciation charges	1,756	3,733
Decrease/(increase) in stocks	1,256	(169)
Decrease/(increase) in debtors	26,704	(21,624)
Decrease in creditors	<u>(1,743)</u>	<u>(9,531)</u>
Net cash provided by/ (used in) operations	<u>7,959</u>	<u>(48,682)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.20 £	Cash flow £	At 5.4.21 £
Net cash			
Cash at bank and in hand	<u>205,232</u>	<u>7,959</u>	<u>213,191</u>
	<u>205,232</u>	<u>7,959</u>	<u>213,191</u>
Debt			
Debts falling due within 1 year	<u>(1,500)</u>	<u>1,500</u>	<u>-</u>
	<u>(1,500)</u>	<u>1,500</u>	<u>-</u>
Total	<u>203,732</u>	<u>9,459</u>	<u>213,191</u>

The notes form part of these financial statements

Christchurch Ilkley

Notes to the Financial Statements **for the year ended 5 April 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Organ & Audio	- 20% on cost
Fixtures and fittings	- 10% on cost
Sundry Equipment	- 20% on cost
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

Christchurch, Ilkley is an Exempt Charity within the meaning of the Charities Act 2011 and as such is a Charity within the meaning of the Taxes Act. Accordingly, Christchurch, Ilkley is potentially exempt from taxation in respect of income or capital gains received within categories covered by the Taxes Act

The Cafe is registered for Value Added Tax. There is no recovery of Value Added Tax in respect of all other general and designated fund activities of Christchurch, Ilkley of either a revenue or capital nature, apart from VAT recovered on eligible expenditure under the Listed Places of Worship Grant Scheme.

General, designated and restricted funds

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

Certain general funds have been designated by the Trustees for specific purposes (but remain unrestricted) as follows: -

- i. Café - The café is an income generating activity area and as such the funds of the Café

are separately administered as designated funds. The majority of any surplus generated is transferred to general funds on an annual basis. The activity of the Café is in furtherance of the charity's objectives as well as an income generator.

ii. Other designated funds - Other funds are designated to a particular activity area of the Church as and when necessary for the operation of such activities. The Trustees approve and oversees such funds.

Christchurch Ilkley

Notes to the Financial Statements - continued **for the year ended 5 April 2021**

1. ACCOUNTING POLICIES - continued

General, designated and restricted funds

The Legacy Fund currently includes a mixture of restricted and unrestricted funds, the former representing approximately 5% of the Fund as a result of the requests of the donor. The Fund is held for specific future projects or other capital expenditure as directed by the Trustees (unrestricted part) or by the donor in conjunction with the oversight of the Trustees. All legacies received are initially paid into this Fund

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Covid-19

On 11th March 2020, the World Health Organisation officially declared COVID-19 as a pandemic.

The accounts have been prepared on a going concern basis although there are indicators of financial impact in relation to COVID-19. The directors have taken what are considered all the necessary measures to protect the business from this to limit any adverse impact.

The directors anticipate the company continuing to trade for the foreseeable future and are monitoring the situation.

Government grants are recognised as other income once there is reasonable assurance that all conditions relating to the grant have been attained and that the grant will be received.

2. DONATIONS AND LEGACIES

	2021 Unrestricted funds £	2020 Total funds £
Gifts	1	-
Donations and fundraising	149,144	132,882
Gift aid	28,857	27,110
Legacies	4,000	-
Grants	<u>52,654</u>	<u>-</u>
	<u>234,656</u>	<u>159,992</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Other grants	<u>52,654</u>	<u>-</u>

Included in grants receivable for the year is £52,654 related to the HMRC Coronavirus Job Retention Scheme

Christchurch Ilkley

**Notes to the Financial Statements - continued
for the year ended 5 April 2021**

3. INVESTMENT INCOME

	2021 Unrestricted funds £	2020 Total funds £
Interest	<u>672</u>	<u>1,169</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Catering	6,636	131,946
Room & equipment hire	8,933	30,043
Family & youth	<u>10,000</u>	<u>5,000</u>
	<u>25,569</u>	<u>166,989</u>

5. RAISING FUNDS

Other trading activities

	2021 Unrestricted funds £	2020 Total funds £
Purchases	<u>-</u>	<u>444</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Catering	43,957	6,463	50,420
Room and Equipment hire	25,029	-	25,029
General Fund	-	14,527	14,527
Sundry Expenses	37	16	53
Property & Equipment	-	38,343	38,343
Staff costs	-	35,400	35,400
Governance	-	19,951	19,951
donations	<u>-</u>	<u>6,335</u>	<u>6,335</u>
	<u>69,023</u>	<u>121,035</u>	<u>190,058</u>

Christchurch Ilkley

**Notes to the Financial Statements - continued
for the year ended 5 April 2021**

7. SUPPORT COSTS

	Support £	Governance costs £	Totals £
Other resources expended	105,475	98	105,573
Catering	6,463	-	6,463
General Fund	14,527	-	14,527
Sundry Expenses	-	16	16
Property & Equipment	38,343	-	38,343
Staff costs	35,400	-	35,400
Governance	-	19,951	19,951
donations	<u>5,945</u>	<u>390</u>	<u>6,335</u>
	<u>206,153</u>	<u>20,455</u>	<u>226,608</u>

Support costs, included in the above, are as follows:

Support

Equipment	Other resources expended £	Catering £	General Fund £	Property & £
Wages	-	-	11,932	-
Social security	-	-	-	-
Other operating leases	-	-	-	557
Rates and water	-	-	-	2,054
Light and heat	-	-	-	10,447
Telephone	1,150	-	-	-
Postage and stationery	4,638	-	-	-
Property maintenance	-	-	2,595	18,761
Cleaning	-	-	-	2,541
Equipment Maint & Purch	-	1,487	-	2,227
Donations	-	-	-	-
Circuit Assessment	99,687	-	-	-
Cost of Goods Sold	-	4,976	-	-
Depreciation of tangible fixed assets	-	-	-	1,756
	<u>105,475</u>	<u>6,463</u>	<u>14,527</u>	<u>38,343</u>
			2021 Total activities £	2020 Total activities £
Wages	34,171	-	46,103	30,603
Social security	1,229	-	1,229	3,085
Other operating leases	-	-	557	557
Rates and water	-	-	2,054	2,979
Light and heat	-	-	10,447	24,284
Telephone	-	-	1,150	1,314
Postage and stationery	-	-	4,638	6,303
Property maintenance	-	-	21,356	14,854
Cleaning	-	-	2,541	4,095
Equipment Maint & Purch	-	-	3,714	5,228
Donations	-	<u>5,945</u>	<u>5,945</u>	<u>5,795</u>

Carried forward	35,400	5,945	99,734	99,097
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Christchurch Ikley

**Notes to the Financial Statements - continued
for the year ended 5 April 2021**

7. SUPPORT COSTS - continued

Support - continued

	Staff costs £	donations £	2021 Total activities £	2020 Total activities £
Brought forward	35,400	5,945	99,734	99,097
Circuit Assessment	-	-	99,687	98,155
Cost of Goods Sold	-	-	4,976	43,945
Depreciation of tangible fixed assets	-	-	1,756	3,733
	<u>35,400</u>	<u>5,945</u>	<u>206,153</u>	<u>244,930</u>

Governance costs

	Other resources expended £	Sundry Expenses £	Governance £
Insurance	-	-	9,407
Accountancy and legal fees	-	-	10,544
Bank Charges	98	-	-
Miscellaneous expenses	-	16	-
	<u>98</u>	<u>16</u>	<u>19,951</u>

	donations £	2021 Total activities £	2020 Total activities £
Insurance	-	9,407	9,080
Accountancy and legal fees	-	10,544	9,720
Bank Charges	-	98	178
Miscellaneous expenses	390	406	2,976
	<u>390</u>	<u>20,455</u>	<u>21,954</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Christchurch Ilkley

**Notes to the Financial Statements - continued
for the year ended 5 April 2021**

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	115,089	128,167
Social security costs	<u>1,229</u>	<u>3,085</u>
	<u>116,318</u>	<u>131,252</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Youth Worker	1	1
Office	1	1
Caretaker and cleaner	2	2
Catering (including Saturday staff)	<u>3</u>	<u>3</u>
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Organ & Audio	Fixtures and fittings equipment	Sundry Equipment Totals	Computer	
	£	£	£	£	£
COST					
At 6 April 2020 and 5 April 2021	<u>49,684</u>	<u>61,080</u>	<u>28,372</u>	<u>7,812</u>	<u>146,948</u>
DEPRECIATION					
At 6 April 2020	48,826	59,624	27,418	6,105	141,973
Charge for year	<u>198</u>	<u>243</u>	<u>875</u>	<u>443</u>	<u>1,759</u>
At 5 April 2021	<u>49,024</u>	<u>59,867</u>	<u>28,293</u>	<u>6,548</u>	<u>143,732</u>
NET BOOK VALUE					
At 5 April 2021	<u>660</u>	<u>1,213</u>	<u>79</u>	<u>1,264</u>	<u>3,216</u>
At 5 April 2020	<u>858</u>	<u>1,456</u>	<u>954</u>	<u>1,707</u>	<u>4,975</u>

Consecrated and beneficed property of any kind is excluded from the accounts by s.10 (2) (a) and (C) of the Charities Act 2011.

All assets (excluding consecrated and beneficed property) acquired since 6 April 2000 have been capitalised at cost and depreciated in the accounts over their anticipated useful economic life on a straight-line basis.

For assets acquired prior to 6 April 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. The Trustees are of the opinion that these assets are not material to the financial statements.

All expenditure incurred in the year, on assets under £500, is written off to resources expended

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 5 April 2021

11. STOCKS

	2021	2020
	£	£
Stocks	<u>1,539</u>	<u>2,795</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	875	-
Prepayments and accrued income	<u>63,647</u>	<u>92,723</u>
	<u>64,522</u>	<u>92,723</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 14)	-	1,500
Trade creditors	975	(2)
Social security and other taxes	2,066	2,654
Accruals and deferred income	18,605	13,960
Accrued expenses	<u>5,176</u>	<u>11,953</u>
	<u>26,822</u>	<u>30,065</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>1,500</u>

15. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	Transfers between funds	At 5.4.21
	£	£	£	£
Unrestricted funds				

General fund
139,396
(9,990)
(7,135)
122,271

Cafe
-
(13,012)
13,011
(1)

Legacy Fund
136,264

2,587
(5,988)
132,863

Benevolent Fund

-
266
112
378

Donations

-
135
-
135

275,660 (20,014) - 255,646

TOTAL FUNDS

275,660
(20,014)
-
255,646

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 5 April 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
229,935			
(239,925)			
(9,990)			
Cafe			
38,334			
(51,346)			
(13,012)			
Legacy Fund			
4,576			
(1,989)			
2,587			
Benevolent Fund			
656			
(390)			
266			
Donations			
2,116			
(1,981)			
135			
	275,617	(295,631)	(20,014)

TOTAL FUNDS

275,617
(295,631)
(20,014)

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.20 £
Unrestricted funds				
General fund				
160,487				
(41,153)				
18,396				
137,730				
Cafe				
-				
21,575				
(21,576)				
(1)				
Legacy Fund				
136,264				
(1,513)				
3,180				
137,931				
	296,751	(21,091)	-	275,660

TOTAL FUNDS

296,751
(21,091)
-
275,660

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
211,191			
(252,344)			
(41,153)			
Cafe			
131,946			
(110,371)			
21,575			
Legacy Fund			
992			
(2,505)			
(1,513)			
	344,129	(365,220)	(21,091)
TOTAL FUNDS			
344,129			
(365,220)			
(21,091)			

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 5 April 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund				
160,487				
(51,143)				
11,261				
120,605				
Cafe				
-				
8,563				
(8,565)				
(2)				
Legacy Fund				
136,264				
1,074				
(2,808)				
134,530				
Benevolent Fund				
-				
266				
112				
378				
Donations				
-				
135				
-				
135				
	296,751	(41,105)	-	255,646

TOTAL FUNDS

296,751
(41,105)
-
255,646

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
441,126			
(492,269)			
(51,143)			
Cafe			
170,280			
(161,717)			
8,563			
Legacy Fund			
5,568			
(4,494)			
1,074			
Benevolent Fund			
656			
(390)			
266			
Donations			
2,116			
(1,981)			
135			
	619,746	(660,851)	(41,105)

TOTAL FUNDS

619,746
(660,851)
(41,105)

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

Christchurch Ilkley

Notes to the Financial Statements - continued
for the year ended 5 April 2021

17. OTHER DESIGNATED FUNDS

	Benevolent Fund	Legacy Fund	Donatio n Fund	Flower Fund	Mums & Toddlers/ Music Lovers	Major Expend Fund	Total
	£	£	£	£	£	£	£
INCOMING RESOURCE S							
Voluntary Income:							0
Legacies		4,000					4,000
Donations	545		1,911				2,456
Charitable activities							0
Family & youth							0
Gift Aid	111		205				316
Interest		576					576
	<u>656</u>	<u>4,576</u>	<u>2,116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,348</u>
 RESOURCE S EXPENDED							
Sundry Exps	390						390
Property & Eq		1,989					1,989
Transfer		<u>7,655</u>					<u>7,655</u>
	390	9,644	0	0	0	0	10,034

Christchurch Ilkley

Detailed Statement of Financial Activities for the year ended 5 April 2021

	2021 Unrestricted Total funds £	2020 funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations and fundraising	149,144	132,882
Gift aid	28,857	27,110
Legacies	4,000	-
Grants	<u>52,654</u>	<u>-</u>
	234,656	159,992
Investment income		
Interest	672	1,169
Charitable activities		
Catering	6,636	131,946
Room & equipment hire	8,933	30,043
Family & youth	<u>10,000</u>	<u>5,000</u>
	25,569	166,989
Other income		
Sundry income		
4,720		
5,979		
Licence fee		
10,000		
10,000		
	14,720	15,979
Total incoming resources		
275,617		
344,129		
EXPENDITURE		
Other trading activities		
Fund raising costs	-	444
Charitable activities		

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Wages	68,986	97,564
Sundries	<u>37</u>	<u>328</u>
	69,023	97,892
Support costs		
Support		
Wages	46,103	30,603
Social security	1,229	3,085
Other operating leases	557	557
Rates and water	2,054	2,979
Carried forward	49,943	37,224

This page does not form part of the statutory financial statements

Christchurch Ilkley

Detailed Statement of Financial Activities
for the year ended 5 April 2021

	2021 Unrestricted Total funds £	2020 funds £
Support		
Brought forward	49,943	37,224
Light and heat	10,447	24,284
Telephone	1,150	1,314
Postage and stationery	4,638	6,303
Property maintenance	21,356	14,854
Cleaning	2,541	4,095
Equipment Maint & Purch	3,714	5,228
Donations	5,945	5,795
Circuit Assessment	99,687	98,155
Cost of Goods Sold	4,976	43,945
Plant and machinery	-	214
Fixtures and fittings	830	1,715
Motor vehicles	926	1,093
Computer equipment	-	711

206,153 244,930

Governance costs

Insurance
9,407
9,080

Accountancy and legal fees
10,544
9,720

Bank Charges
98
178

Miscellaneous expenses
406
2,976

20,455 21,954

Total resources expended
295,631
365,220

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Net income/(expenditure)

(20,014)

(21,091)

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