

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

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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-	Designated-Other	2021	2020
	Notes	fund	Cafe	Designated-Other	Total	Total
		£	£	£	funds	funds
					£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	198,642	31,698	4,316	234,656	159,992
Charitable activities	4					
Catering		-	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	6					
Catering		-	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)	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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

The notes form part of these financial statements

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	5,945	390	6,335
	<u>206,153</u>	<u>20,455</u>	<u>226,608</u>

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

Support

	Other resources expended £	Catering £	General Fund £	Property & £
Equipment				
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>
	Staff costs £	donations £	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	-	5,945	5,945	5,795

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

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	<u>-</u>	<u>16</u>	<u>-</u>
	<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	<u>390</u>	<u>406</u>	<u>2,976</u>
	<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><u>116,318</u></u>	<u><u>131,252</u></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><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 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><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>
At 5 April 2020	<u><u>858</u></u>	<u><u>1,456</u></u>	<u><u>954</u></u>	<u><u>1,707</u></u>	<u><u>4,975</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.

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	Transfers	At
	£	in funds	between	5.4.21
		£	funds	£
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
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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 RESOURCES							
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

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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)