

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

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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 Gouldesbrough	
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

					Year Ended 31.3.23	Period 6.4.21 to 31.3.22
	Notes	Unrestricted fund £	Designated- Cafe £	Designated-Other £	Total funds £	Total funds £
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	5					
Catering		-	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		<u>106,686</u>	<u>-</u>	<u>127,980</u>	<u>234,666</u>	<u>255,646</u>
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 Ikley

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>-</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>-</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	12					
Unrestricted funds:						
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

		Year Ended 31.3.23 £	Period 6.4.21 to 31.3.22 £
	Notes		
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>
		<u> </u>	<u> </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>199,925</u>	<u>220,148</u>

The notes form part of these financial statements

Christchurch Ikley

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>

The notes form part of these financial statements

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> </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>-</u>	<u>1,539</u>
	<u>234,666</u>	<u>34,382</u>	<u>-</u>	<u>269,048</u>
TOTAL FUNDS	<u>234,666</u>	<u>34,382</u>	<u>-</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	-	(217)	3,308	3,091
	<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	6,616	(6,833)	(217)
	<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>40</u>	<u>0</u>	<u>5,261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,301</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	<u>39,372</u>	<u>42,154</u>

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><u>34,382</u></u>	<u><u>(20,980)</u></u>