

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Details

Other names WCF2

Status Registered

Legal form CIO

Registered 2018-01-17

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

Contact

Address West Cliff Church
Skinner Street
Whitby
North Yorkshire
YO21 3AH

Phone 07866 766517

Email hello@whitbychristianfellowship.org.uk

Website <http://www.whitbychristianfellowship.org.uk>

Activities

Objects: THE PURPOSES OF THE CIO ARE:THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN WHITBY AND THE SURROUNDING NEIGHBOURHOOD; ANDSUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF COMMUNITY FACILITIES;PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CIO FROM TIME TO TIME.

Activities: We meet weekly as a Church in Whitby for public worship teaching and preaching. We also run youth work and Sunday schools. We support mission work in UK and overseas. We also help local individuals and organisations including relief of suffering education and other ways.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£142,617	£168,224	-	-
2024-12-31	£125,118	£125,307	-	-
2023-12-31	£253,039	£93,036	-	-
2022-12-31	£88,723	£85,591	-	-
2021-12-31	£69,980	£66,834	-	-

Trustees

Name	Role	Appointed
ANDREW WILLIAM LLOYD	Chair	2018-01-17
Alan Foster		2019-09-29
Andrew Sawyer		2024-10-31
CAROLE MAY ELLIOTT		2018-01-17
DAVID MICHAEL FITTON		2018-01-17
Luke Walker		2025-03-20
William Whitehead		2023-10-18

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Accounts

CHARITY REGISTRATION NUMBER: 1176698

Whitby Christian Fellowship
Unaudited Financial Statements
31 December 2025

NIGEL WYATT BSC FCA

Chartered Accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Whitby Christian Fellowship

Financial Statements

Year Ended 31 December 2025

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Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and Administrative Details

Registered charity name Whitby Christian Fellowship

Charity registration number 1176698

Principal office West Cliffe Church
Skinner Street
Whitby
YO21 3AH

The Trustees

Mr A Lloyd
Mrs C Elliott
Mr M Fitton
Mr A Foster
Mr W Whitehead
Mr A Sawyer
Mr L Walker

(Appointed 20 March 2025)

Independent Examiner Nigel Wyatt
125 Main Street
Garforth
Leeds
LS25 1AF

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2025

Structure, Governance and Management

Whitby Christian Fellowship is a Charitable Incorporated Organisation, registered number 1176698 and was incorporated on 17th January 2018. At this time, it received by donation the assets of the former unincorporated charity of the same name, registered number 1068936, which has since ceased to be a registered charity.

The Charity Trustees during the year 2025 were:

Mrs. Carole Elliott
Mr. Allan Foster
Mr. Mike Fitton
Mr. Andy Lloyd (Chair)
Mr. Andy Sawyer
Mr. Luke Walker (from 20th March 2025)
Mr. Bill Whitehead

The Members Meeting appoints the Trustees by way of an appropriately conducted election at a members' meeting.

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Responsibilities for the church were shared amongst the leadership team comprising:

Mr. John Winter (Pastor)
Mr. Mike Fitton (Elder)
Mr. Allan Foster (Elder)
Mr. Andy Lloyd (Elder)
Mr. Andy Sawyer (Elder) (from 20th March 2025)

Deacons who served the Church during the year are

Mrs. Carole Elliott
Mr. Ray Ford
Mrs. Fiona Lloyd
Mrs. Sue Sawyer
Mrs. Michele Sutcliffe
Mrs. Susan Taylor
Mr. Chris Taylor
Mrs. Lisa Winter

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2025

The trustees' objectives and purposes can be summarised as follows: -

- The advancement of the Christian Religion.
- The relief of persons in hardship.
- The advancement of education.
- The provision of recreational facilities in the interest of social welfare.

Activities during 2025

Whitby Christian Fellowship has continued to be a worshipping Christian presence in the town of Whitby and the villages that surround it.

We held public services of worship and regular church-based activities throughout the year in pursuance of our charitable objectives. We are pleased to have seen increasing numbers at our Sunday services throughout the year and now average nearly 100 attendees at our Sunday morning service.

During 2025 we have:

1. Held weekly Sunday worship services,
2. Held monthly prayer meetings.
3. Held meetings for our Youth - normally twice a month.
4. Held fortnightly Bible Study meetings in member's homes. We have four such groups.
5. Held a Fellowship Weekend for members and regular attendees of WCF
6. Run two Alpha courses.
7. Held a monthly *Next Steps* discipleship group
8. Hosted regular monthly senior's lunches for the local community.
9. Run a low-cost café – the Mustard Seed Café – in the West Cliff church building two days a week for use by the local community and holiday makers.
10. Hosted a Christmas themed event for local children attracting 20 children

In addition, we have ensured that we have maintained regular, routine pastoral care with members of the fellowship.

Building

We are the legal owners of West Cliff Church, Skinner Street, Whitby and have received confirmation from the Land Registry that the transfer has been completed and registered with them. West Cliff church is a traditional church building built in 1867.

Very considerable work has been undertaken on the building including:

- Building two new offices and a large storeroom on the balcony area of the building including installing a new WC and fire escape
- Repairing and double glazing the rose window at the back of church
- Repairing small areas of the roof

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2025

The Penichros Fund

The Penichros fund is a new area of ministry for us as a church. It is a small fund set aside from giving to the church to meet the immediate short-term needs of members and regular attenders of the fellowship. It will be administered on a day-to-day basis by three deacons and overseen by the eldership

The fund will provide food and household goods, one off payments of domestic bills and exceptionally, purchase of white goods.

The recipients will be people who are part of the church community who find themselves in sudden and unexpected hardship.

Planned Activities 2026

In 2026, we plan to:

1. Hold weekly Sunday worship services.
2. Hold weekly bible study groups both in West Cliff church and in members' homes.
3. Hold monthly prayer meetings.
4. Hold regular meetings for our Youth.
5. Host seniors' lunches on a regular basis
6. Run at least one Alpha course
7. Hold another *Next Steps* discipleship group
8. Host the annual *Walk Through Bethlehem* event during Advent.
9. Run a low-cost café – the Mustard Seed Café – in the West Cliff church building two days a week for use by the local community and holiday makers.
10. Run ad hoc social events as appropriate.

Our refurbishment programme of West Cliff church this year will focus on:

- Extending and levelling the stage area and strengthening the floor so that a baptistry can be used in that area
- Refurbishing a small room in the crypt area to be used as a community chapel
- Fitting sliding doors in the entrance lobby to further reduce drafts
- Fitting a safety rail on the balcony
- Fitting a new disabled ramp to the entrance to church

We look forward to a year of welcoming new people to our fellowship.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2025

Financial Review

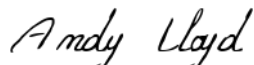
Income of £142,617 (2024 £125,118) was received by way of offerings, tax recovered on gift aid donations, bank interest and Café Revenue.

Expenditure on the operation of the charity was £168,224 (2024 £125,30)

The deficit for the year was £25,607 (2024 £189) much of which was due to further considerable expenditure on the development of the building.

The Reserves Policy is to allow 6 months of running costs to be held in net current assets. Any Surplus is designated for the cost of further developing the building at West Cliff, from which the activities of the charity are primarily provided.

The trustees' annual report was approved on 20 March 2026 and signed on behalf of the board of trustees by:



Mr A Lloyd
Trustee

Whitby Christian Fellowship

Independent Examiner's Report to the Trustees of Whitby Christian Fellowship

Year Ended 31 December 2025

I report to the trustees on my examination of the financial statements of Whitby Christian Fellowship ('the charity') for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

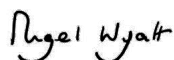
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

20 March 2026

Whitby Christian Fellowship

Statement of Financial Activities

Year Ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	119,811	375	120,186	104,815
Charitable activities	5	21,703	–	21,703	18,957
Investment income	6	728	–	728	1,346
Total income		<u>142,242</u>	<u>375</u>	<u>142,617</u>	<u>125,118</u>
Expenditure					
Expenditure on charitable activities	7,8	168,224	–	168,224	125,307
Total expenditure		<u>(168,224)</u>	<u>–</u>	<u>(168,224)</u>	<u>(125,307)</u>
Net expenditure and net movement in funds					
		<u>(25,982)</u>	<u>375</u>	<u>(25,607)</u>	<u>(189)</u>
Reconciliation of funds					
Total funds brought forward		281,185	–	281,185	281,374
Total funds carried forward		<u>255,203</u>	<u>375</u>	<u>255,578</u>	<u>281,185</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

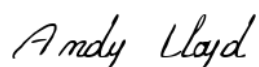
Whitby Christian Fellowship

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	13	151,274	151,903
Current Assets			
Stocks	14	300	350
Debtors	15	5,203	6,572
Cash at bank and in hand		102,495	127,097
		<u>107,998</u>	<u>134,019</u>
Creditors: amounts falling due within one year	16	<u>3,694</u>	<u>4,737</u>
Net Current Assets		<u>104,304</u>	<u>129,282</u>
Total Assets Less Current Liabilities		<u>255,578</u>	<u>281,185</u>
Net Assets		<u>255,578</u>	<u>281,185</u>
Funds of the Charity			
Restricted funds		375	–
Unrestricted funds		105,203	131,185
Designated funds		<u>150,000</u>	<u>150,000</u>
Total charity funds	18	<u>255,578</u>	<u>281,185</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 March 2026, and are signed on behalf of the board by:



Mr A Lloyd
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Whitby Christian Fellowship

Notes to the Financial Statements

Year Ended 31 December 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is West Cliff Church, Skinner Street, Whitby. YO21 3AH

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

3. Accounting Policies (*continued*)

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

3. Accounting Policies (*continued*)

Tangible Assets

Premises which were donated to the church have been recorded at deemed cost. As the building has been around for many decades, and is expected to be for many more to come, it is not possible to determine the expected useful life of the property. The building is therefore not depreciated, but is subject to regular impairment reviews.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

3. Accounting Policies (*continued*)

Financial Instruments (*continued*)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Covenanted gifts	76,457	–	76,457
Taxation recovered on covenanted gifts	16,283	–	16,283
Offerings and other income	26,571	–	26,571
Relief of poverty	–	375	375
Grants			
Grants receivable	500	–	500
	<u>119,811</u>	<u>375</u>	<u>120,186</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Covenanted gifts	75,022	–	75,022
Taxation recovered on covenanted gifts	13,171	–	13,171
Offerings and other income	16,622	–	16,622
Relief of poverty	–	–	–
Grants			
Grants receivable	–	–	–
	<u>104,815</u>	<u>–</u>	<u>104,815</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cafe revenue	<u>21,703</u>	<u>21,703</u>	<u>18,957</u>	<u>18,957</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	<u>728</u>	<u>728</u>	<u>1,346</u>	<u>1,346</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
The operation of a Christian Church	162,006	162,006	110,695	110,695
Support costs	6,218	6,218	14,612	14,612
	<u>168,224</u>	<u>168,224</u>	<u>125,307</u>	<u>125,307</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
The operation of a Christian Church	162,006	–	162,006	110,695
Governance costs	–	6,218	6,218	14,612
	<u>162,006</u>	<u>6,218</u>	<u>168,224</u>	<u>125,307</u>

9. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>629</u>	<u>671</u>

10. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>440</u>	<u>420</u>

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	34,868	28,620
Employer contributions to pension plans	1,048	852
	<u>35,916</u>	<u>29,472</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

11. Staff Costs (*continued*)

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Ministerial staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £35,916 (2024:£29,472).

12. Trustee Remuneration and Expenses

No trustee received any remuneration or expenses for their role as trustees.

13. Tangible Fixed Assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 January 2025 and 31 December 2025	<u>150,000</u>	<u>24,416</u>	<u>174,416</u>
Depreciation			
At 1 January 2025	–	22,513	22,513
Charge for the year	–	629	629
At 31 December 2025	<u>–</u>	<u>23,142</u>	<u>23,142</u>
Carrying amount			
At 31 December 2025	<u>150,000</u>	<u>1,274</u>	<u>151,274</u>
At 31 December 2024	<u>150,000</u>	<u>1,903</u>	<u>151,903</u>

14. Stocks

	2025	2024
	£	£
Raw materials and consumables	<u>300</u>	<u>350</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

15. Debtors

	2025	2024
	£	£
Prepayments and accrued income	2,633	2,836
Other debtors	2,570	3,736
	<u>5,203</u>	<u>6,572</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,630	3,701
Social security and other taxes	1,064	1,036
	<u>3,694</u>	<u>4,737</u>

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,048 (2024: £852).

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General funds	131,185	142,242	(168,224)	105,203
Property	150,000	–	–	150,000
	<u>281,185</u>	<u>142,242</u>	<u>(168,224)</u>	<u>255,203</u>

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	131,374	125,118	(125,307)	131,185
Property	150,000	–	–	150,000
	<u>281,374</u>	<u>125,118</u>	<u>(125,307)</u>	<u>281,185</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2025

18. Analysis of Charitable Funds (*continued*)

Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
Relief of poverty – Penichros Fund	–	375	–	375
	<u>–</u>	<u>375</u>	<u>–</u>	<u>375</u>

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Relief of poverty – Penichros Fund	–	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

The Penichros fund is a small fund set aside from giving to the church to meet the immediate short-term needs of members and regular attenders of the fellowship. It will be administered on a day-to-day basis by three deacons and overseen by the eldership. The fund will provide food and household goods, one off payments of domestic bills and exceptionally, purchase of white goods. The recipients will be people who are part of the church community who find themselves in sudden and unexpected hardship.

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	151,274	–	151,274
Current assets	103,929	375	104,304
Net assets	<u>255,203</u>	<u>375</u>	<u>255,578</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	151,903	–	151,903
Current assets	129,282	–	129,282
Net assets	<u>281,185</u>	<u>–</u>	<u>281,185</u>

20. Related Parties

During the year, in aggregate, made total donations to the charity of £39,045 (2024 £23,650)

Whitby Christian Fellowship

Management Information

Year Ended 31 December 2025

The Following Pages Do Not Form Part of the Financial Statements.

Whitby Christian Fellowship

Detailed Statement of Financial Activities

Year Ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Covenanted gifts	76,457	75,022
Taxation recovered on covenanted gifts	16,283	13,171
Offerings and other income	26,571	16,622
Relief of poverty	375	–
Grants receivable	500	–
	<u>120,186</u>	<u>104,815</u>
Charitable activities		
Cafe revenue	<u>21,703</u>	<u>18,957</u>
Investment income		
Bank interest	<u>728</u>	<u>1,346</u>
Total income	<u><u>142,617</u></u>	<u><u>125,118</u></u>

Whitby Christian Fellowship

Detailed Statement of Financial Activities (*continued*)

Year Ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
The operation of a Christian Church		
<i>Activities undertaken directly</i>		
Salaries	34,868	28,620
Employers pensions	1,048	852
Advancement of education	1,596	947
Youth work	176	565
Donations for relief of hardship	4,709	1,756
Donations to local charities	4,593	1,205
Walk Through Bethlehem	–	572
Fellowship and social activities	6,486	2,035
Mission	5,460	3,930
Speaking fees	150	358
Worship and technology	1,417	1,501
Depreciation	629	671
Travel and subsistence	894	946
Premises costs, utilities, repairs and maintenance	90,015	58,364
Cafe - cost of sales	9,013	7,433
Cafe - other costs	952	940
	<u>162,006</u>	<u>110,695</u>
Governance costs		
Insurance	3,996	3,959
Accountancy fees	1,024	1,050
Legal and professional fees	–	8,194
Administration and office costs	1,198	1,409
	<u>6,218</u>	<u>14,612</u>
Expenditure on charitable activities	<u>168,224</u>	<u>125,307</u>
Net expenditure	<u>(25,607)</u>	<u>(189)</u>

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
The operation of a Christian Church		
<i>Activities undertaken directly</i>		
Salaries	34,868	28,620
Employers pensions	1,048	852
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	<u>6,218</u>	<u>14,612</u>
Expenditure on charitable activities	<u><u>168,224</u></u>	<u><u>125,307</u></u>

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Accounts

CHARITY REGISTRATION NUMBER: 1176698

Whitby Christian Fellowship
Unaudited Financial Statements
31 December 2024

NIGEL WYATT BSC FCA

Chartered Accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Whitby Christian Fellowship

Financial Statements

Year Ended 31 December 2024

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Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and Administrative Details

Registered charity name Whitby Christian Fellowship

Charity registration number 1176698

Principal office West Cliff Church
Skinner Street
Whitby
YO21 3AH

The Trustees Mr A Lloyd
Mrs C Elliott
Mr M Fitton
Mr A Foster
Mr W Whitehead
Mr A Sawyer (Appointed 31 October 2024)

Independent Examiner Nigel Wyatt FCA
Wyatt & Co. Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2024

Structure, Governance and Management

Whitby Christian Fellowship is a Charitable Incorporated Organisation, registered number 1176698 and was incorporated on 17th January 2018. At this time, it received by donation the assets of the former unincorporated charity of the same name, registered number 1068936, which has since ceased to be a registered charity.

The Charity Trustees during the year 2024 were:

Mrs. Carole Elliott
Mr. Allan Foster
Mr. Mike Fitton
Mr. Andy Lloyd (Chair)
Mr. Andy Sawyer
Mr. Bill Whitehead

The Members Meeting appoints the Trustees by way of an appropriately conducted election at a members' meeting.

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Responsibilities for the church were shared amongst the leadership team comprising:

Mr. John Winter (Pastor)
Mr. Mike Fitton (Elder)
Mr. Allan Foster (Elder)
Mr. Andy Lloyd (Elder)

Deacons who served the Church during the year are

Mrs. Carole Elliott
Mr. Ray Ford
Mrs. Fiona Lloyd
Mrs. Sue Sawyer
Mrs. Michele Sutcliffe
Mrs. Susan Taylor
Mr. Chris Taylor
Mrs. Lisa Winter

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2024

The trustees' objectives and purposes can be summarised as follows: -

- The advancement of the Christian Religion.
- The relief of persons in hardship.
- The advancement of education.
- The provision of recreational facilities in the interest of social welfare.

Activities during 2024

Whitby Christian Fellowship has continued to be a worshipping Christian presence in the town of Whitby and the villages that surround it.

We held public services of worship and regular church-based activities throughout the year in pursuance of our charitable objectives. We are pleased to have seen increasing numbers at our Sunday services throughout the year and now average over 90 attendees at our Sunday morning service.

In October 2024, we received a one-off donation from Stokesley Christian Fellowship following the closure of that church. This was gratefully received and added to our general funds to support the ongoing refurbishment work of West Cliff Church.

During 2024 we have:

1. Held weekly Sunday worship services,
2. Held monthly prayer meetings.
3. Held meetings for our Youth - normally twice a month.
4. Held weekly Bible Study meetings in member's homes. We have four such groups.
5. Held a Fellowship Weekend for members and regular attendees of WCF
6. Run two Alpha courses.
7. Held a monthly NEXT STEPS discipleship group
8. Hosted regular monthly senior's lunches for the local community.
9. Run a low-cost café – the Mustard Seed Café – in the West Cliff church building two days a week for use by the local community and holiday makers.
10. Hosted a *Walk Through Bethlehem* event which was attended by more than 400 people

In addition, we have ensured that we have maintained regular, routine pastoral care with members of the fellowship.

Volunteers

With the exception of the work which is the specific responsibility of the Minister, all of the activities of the charity are undertaken by volunteers, who are responsible to the Church Leadership.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2024

Building

We are the legal owners of West Cliff Church, Skinner Street, Whitby and have received confirmation from the Land Registry that the transfer has been completed and registered with them. West Cliff church is a traditional church building built in 1867.

Very considerable work has been undertaken on the building including:

- Installing central heating throughout the church – including the restoration of a gas supply into the building
- Renovating the Sunday schoolrooms to ensure they are dry and free of damp ingress.
- Ongoing painting throughout the building
- Improvements to the electrics
- A number of other smaller jobs to ensure that the building is welcoming.

Planned Activities 2025

In 2025, we plan to:

1. Hold weekly Sunday worship services.
2. Hold weekly bible study groups both in West Cliff church and in members' homes.
3. Hold monthly prayer meetings.
4. Hold regular meetings for our Youth.
5. Host seniors' lunches on a regular basis
6. Run at least one Alpha course
7. Hold a monthly NEXT STEPS discipleship group
8. Host the annual *Walk Through Bethlehem* event during Advent.
9. Run a low-cost café – the Mustard Seed Café – in the West Cliff church building two days a week for use by the local community and holiday makers.
10. Run ad hoc social events as appropriate.

Our refurbishment programme of West Cliff church this year will focus on:

- Relocating the offices to upstairs on the balcony – including building two new offices, installing a new WC and fire escape
- Building a large storage room on the balcony
- Extending and levelling the stage area and fitting a baptistry

We look forward to a year of welcoming new people to our fellowship.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2024

Financial Review

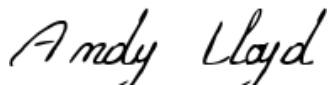
Income of £125,118 (2023 £253,039)was received by way of offerings, tax recovered on gift aid donations, bank interest and Café Revenue. (2023 The gift of the building at West Cliff and a grant from North Yorkshire County Council)

Expenditure on the operation of the charity was £125,307

The deficit for the year was £189

The Reserves Policy is to allow 6 months of running costs to be held in net current assets. Any Surplus is designated for the cost of further developing the building at West Cliff, from which the activities of the charity are primarily provided.

The trustees' annual report was approved on 17th March 2025, and signed on behalf of the board of trustees by:



A W Lloyd
Chair of the Trustees
Whitby Christian Fellowship

Whitby Christian Fellowship

Independent Examiner's Report to the Trustees of Whitby Christian Fellowship

Year Ended 31 December 2024

I report to the trustees on my examination of the financial statements of Whitby Christian Fellowship ('the charity') for the year ended 31 December 2024.

Responsibilities and Basis of Report

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


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

17th March 2025

Whitby Christian Fellowship

Statement of Financial Activities

Year Ended 31 December 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	104,815	104,815	88,319
Charitable activities	5	18,957	18,957	13,457
Investment income	6	1,346	1,346	1,263
Other income	7	–	–	150,000
Total income		<u>125,118</u>	<u>125,118</u>	<u>253,039</u>
Expenditure				
Expenditure on charitable activities	8,9	<u>125,307</u>	<u>125,307</u>	<u>93,036</u>
Total expenditure		<u>(125,307)</u>	<u>(125,307)</u>	<u>(93,036)</u>
Net (expenditure)/income and net movement in funds				
		<u>(189)</u>	<u>(189)</u>	<u>160,003</u>
Reconciliation of funds				
Total funds brought forward		<u>281,374</u>	<u>281,374</u>	<u>121,371</u>
Total funds carried forward		<u>281,185</u>	<u>281,185</u>	<u>281,374</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

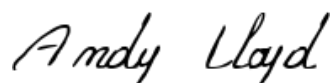
Whitby Christian Fellowship

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	14	151,903	151,945
Current Assets			
Stocks	15	350	200
Debtors	16	6,572	8,161
Cash at bank and in hand		127,097	124,010
		<u>134,019</u>	<u>132,371</u>
Creditors: amounts falling due within one year	17	<u>4,737</u>	<u>2,942</u>
Net Current Assets		<u>129,282</u>	<u>129,429</u>
Total Assets Less Current Liabilities		<u>281,185</u>	<u>281,374</u>
Net Assets		<u><u>281,185</u></u>	<u><u>281,374</u></u>
Funds of the Charity			
Unrestricted funds		131,185	131,374
Designated (property) fund		150,000	150,000
Total charity funds	19	<u><u>281,185</u></u>	<u><u>281,374</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 17th March 2025, and are signed on behalf of the board by:



Mr A Lloyd
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Whitby Christian Fellowship

Notes to the Financial Statements

Year Ended 31 December 2024

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is West Cliff Church, Skinner Street, Whitby. YO21 3AH

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

3. Accounting Policies (*continued*)

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

3. Accounting Policies (*continued*)

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

Premises which were donated to the church have been recorded at deemed cost. As the building has been around for many decades, and is expected to be for many more to come, it is not possible to determine the expected useful life of the property. The building is therefore not depreciated, but is subject to regular impairment reviews.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

3. Accounting Policies (*continued*)

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

3. Accounting Policies (*continued*)

Defined Contribution Plans (*continued*)

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Covenanted gifts	75,022	–	75,022
Taxation recovered on covenanted gifts	13,171	–	13,171
Offerings and other income	16,622	–	16,622
Grants			
Grants receivable	–	–	–
	<u>104,815</u>	<u>–</u>	<u>104,815</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Covenanted gifts	54,311	7,367	61,678
Taxation recovered on covenanted gifts	13,621	–	13,621
Offerings and other income	11,207	1,213	12,420
Grants			
Grants receivable	600	–	600
	<u>79,739</u>	<u>8,580</u>	<u>88,319</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Cafe revenue	<u>18,957</u>	<u>18,957</u>	<u>13,457</u>	<u>13,457</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

6. Investment Income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest	1,346	1,346	1,263	1,263
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Other Income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gift of premises	–	–	150,000	150,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
The operation of a Christian Church	110,695	–	110,695
Support costs	14,612	–	14,612
	<u>125,307</u>	<u> </u>	<u>125,307</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
The operation of a Christian Church	65,665	19,753	85,418
Support costs	7,619	–	7,618
	<u>73,284</u>	<u>19,753</u>	<u>93,036</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
The operation of a Christian Church	110,695	–	110,695	85,418
Support Costs	–	14,612	14,612	7,618
	<u>110,695</u>	<u>14,612</u>	<u>125,307</u>	<u>93,036</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

10. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	671	685
Operating lease rentals	—	1,509
	<u> </u>	<u> </u>

11. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	420	360
	<u> </u>	<u> </u>

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	28,620	24,312
Employer contributions to pension plans	852	730
	<u>29,472</u>	<u>25,042</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Ministerial staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £29,472 (2023:£25,042).

13. Trustee Remuneration and Expenses

No trustee received any remuneration or expenses for their role as trustees.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

14. Tangible Fixed Assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 January 2024	150,000	23,787	173,787
Additions	–	629	629
At 31 December 2024	<u>150,000</u>	<u>24,416</u>	<u>174,416</u>
Depreciation			
At 1 January 2024	–	21,842	21,842
Charge for the year	–	671	671
At 31 December 2024	<u>–</u>	<u>22,513</u>	<u>22,513</u>
Carrying amount			
At 31 December 2024	<u>150,000</u>	<u>1,903</u>	<u>151,903</u>
At 31 December 2023	<u>150,000</u>	<u>1,945</u>	<u>151,945</u>

15. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>350</u>	<u>200</u>

16. Debtors

	2024 £	2023 £
Prepayments and accrued income	2,836	2,611
Other debtors	<u>3,736</u>	<u>5,550</u>
	<u>6,572</u>	<u>8,161</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,701	2,201
Social security and other taxes	<u>1,036</u>	<u>741</u>
	<u>4,737</u>	<u>2,942</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £852 (2023: £730).

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>131,374</u>	<u>125,118</u>	<u>(125,307)</u>	<u>131,185</u>
Designated (property) fund	<u>£ 150,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 150,000</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>110,199</u>	<u>94,459</u>	<u>(73,284)</u>	<u>131,374</u>
Designated (property) fund	<u>£ 0</u>	<u>£ 150,000</u>	<u>£ 0</u>	<u>£ 150,000</u>

Restricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
Building Gift Day	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Building Gift Day	<u>11,172</u>	<u>8,580</u>	<u>(19,752)</u>	<u>-</u>
	<u>11,172</u>	<u>8,580</u>	<u>(19,752)</u>	<u>-</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2024

20. Analysis of Net Assets Between Funds

	Unrestricted Funds	Total Funds
	2024	2024
	£	£
Tangible fixed assets	151,903	151,903
Current assets	129,282	129,282
Net assets	<u>281,185</u>	<u>281,185</u>

	Unrestricted Funds	Total Funds
	2023	2023
	£	£
Tangible fixed assets	151,945	151,945
Current assets	129,429	129,429
Net assets	<u>281,374</u>	<u>281,374</u>

21. Related Parties

During the year, in aggregate, the trustees made total donations to the charity of £23,650 (2023 £5,140)

Whitby Christian Fellowship

Management Information

Year Ended 31 December 2024

The Following Pages Do Not Form Part of the Financial Statements.

Whitby Christian Fellowship

Detailed Statement of Financial Activities

Year Ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Covenanted gifts	75,022	61,678
Taxation recovered on covenanted gifts	13,171	13,621
Offerings and other income	16,622	12,420
Grants receivable	–	600
	<u>104,815</u>	<u>88,319</u>
Charitable activities		
Cafe revenue	<u>18,957</u>	<u>13,457</u>
Investment income		
Bank interest	<u>1,346</u>	<u>1,263</u>
Other income		
Gift of premises	<u>–</u>	<u>150,000</u>
Total income	<u><u>125,118</u></u>	<u><u>253,039</u></u>

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2024

Expenditure

Expenditure on charitable activities

The operation of a Christian Church

Activities undertaken directly

Salaries	28,620	24,312
Employers pensions	852	730
Rent of premises and meeting rooms	–	1,509
Advancement of education	947	1,985
Youth work	565	978
Donations for relief of hardship	1,756	2,385
Donations to local charities	1,205	3,226
Walk Through Bethlehem	572	43
Fellowship and social activities	2,035	2,123
Mission	3,930	2,566
Speaking fees	358	–
Worship and technology	1,501	1,049
Depreciation	671	685
Travel and subsistence	946	378
Premises costs, utilities, repairs and maintenance	58,364	35,985
Cafe - cost of sales	7,433	6,357
Cafe - other costs	940	1,107
	<u>110,695</u>	<u>85,418</u>
Governance costs		
Insurance	3,959	2,546
Accountancy fees	1,050	787
Legal and professional fees	8,194	2,787
Administration and office costs	1,409	1,498
	<u>14,612</u>	<u>7,618</u>
Expenditure on charitable activities	<u>125,307</u>	<u>93,036</u>
Total expenditure	<u>(125,307)</u>	<u>(93,036)</u>
Net (expenditure)/income	<u>(189)</u>	<u>160,003</u>

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Accounts

CHARITY REGISTRATION NUMBER: 1176698

Whitby Christian Fellowship
Unaudited Financial Statements
31 December 2023

NIGEL WYATT BSC FCA

Wyatt & Co
Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Whitby Christian Fellowship

Financial Statements

Year Ended 31 December 2023

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Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and Administrative Details

Registered charity name	Whitby Christian Fellowship
Charity registration number	1176698
Principal office	West Cliff Church Skinner Street Whitby YO21 3AH
The Trustees	Mr A Lloyd Mrs C Elliott M Fitton A Foster Mr Bill Whitehead (Appointed 18 th October 2023)
Independent Examiner	Nigel Wyatt Wyatt & Co, Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Structure, Governance and Management

Whitby Christian Fellowship is Charitable Incorporated Organisation, registered number 1176698 and was incorporated on 17th January 2018. At this time, it received by donation the assets of the former unincorporated charity of the same name, registered number 1068936, which has since ceased to be a registered charity.

The Charity Trustees during the year 2023 were:

1. Mr. Andy Lloyd (Chair)
2. Mrs. Carole Elliott
3. Mr. Allan Foster
4. Mr. Mike Fitton
5. Mr. Bill Whitehead (from 18th October 2023)

The Members Meeting appoints the Trustees by way of an appropriately conducted election at a members' meeting.

Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2023

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Responsibilities for the church were shared amongst the leadership team comprising:

Mr. John Winter (Pastor)
Mr. Mike Fitton (Elder)
Mr. Allan Foster (Elder)
Mr. Andy Lloyd (Elder)

Deacons who served the Church during the year are Mrs. Carole Elliott, Mrs. Susan Taylor, Mr. Chris Taylor and Mrs. Michele Sutcliffe.

The trustees' objectives and purposes can be summarised as follows: -

- The advancement of the Christian Religion.
- The relief of persons in hardship.
- The advancement of education.
- The provision of recreational facilities in the interest of social welfare.

Activities during 2023

Whitby Christian Fellowship has continued to be a worshipping Christian presence in the town of Whitby and the villages that surround it.

We held public services of worship and regular church-based activities throughout the year in pursuance of our charitable objectives. We are pleased to have seen increasing numbers at our Sunday services throughout the year, and now average 90 attendees at our Sunday morning service.

During 2023 we have:

1. Held weekly Sunday worship services,
2. Held monthly prayer meetings.
3. Held meetings for our Youth - normally twice a month.
4. Held weekly Bible Study meetings in member's homes. We have four such group.
5. Run two Alpha courses.
6. Hosted regular monthly senior's lunches for the local community.
7. Ran a low-cost café – the Mustard Seed Café – in the West Cliff church building two days a week for use by the local community and holiday makers.

In addition, we have ensured that we have maintained regular, routine pastoral care with members of the fellowship.

Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2023

Volunteers

With the exception of the work which is the specific responsibility of the Minister, all of the activities of the charity are undertaken by volunteers, who are responsible to the Church Leadership.

Building

We are now the legal owners of West Cliff Church, Skinner Street, Whitby having been gifted it by the Evangelical Fellowship of Congregational Churches (EFCC) The transfer of ownership happened on 28th April 2023. West Cliff church is a traditional church building built in 1867. We await final notification from the Land Registry that the ownership transfer has been registered. All the forms have been completed and are with the Land Registry.

Very considerable work has been undertaken on the building including:

- Completing a near full renovation of the roof to ensure the building is dry and weatherproof.
- The construction of additional storage rooms to house equipment.
- The painting of the high ceiling in the main church auditorium
- A number of other smaller jobs to ensure that the building is safe.

The building still requires considerable work which will not be fully completed for some years.

Planned Activities 2024

In 2024, we plan to:

1. Hold weekly Sunday worship services.
2. Hold weekly bible study groups both in West Cliff church and in members' homes.
3. Hold Monthly prayer meetings.
4. Hold regular meetings for our Youth.
5. Run ad hoc social events as appropriate.

In addition, we plan to:

1. Run outreach activities during the year.
2. Host seniors' lunches on a regular basis
3. Host the annual *Walk Through Bethlehem* event during Advent.
4. Hold a series of activity days for our youth.
5. Run at least one Alpha course

Our refurbishment programme of West Cliff church this year will focus on a complete overhaul of the heating system.

We look forward to a year of welcoming new people to our fellowship.

Whitby Christian Fellowship

Trustees' Annual Report

Year Ended 31 December 2023

Financial Review

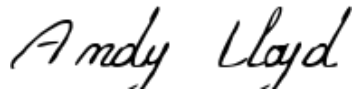
Income of £253,059 was received by way of offerings, tax recovered on gift aid donations, bank interest, grant income from North Yorkshire County Council, Café Revenue, and the gift of the building at West Cliff.

Expenditure on the operation of the charity was £93,036.

The surplus for the year was £160,003 (£10,003 excluding the property gift).

The reserves policy is to allow 6 months of running costs to be held in net current assets. Any surplus is designated for the cost of further developing the building at West Cliff, from which the activities of the charity are primarily provided.

The trustees' annual report was approved on 29th April 2024 and signed on behalf of the board of trustees by:



Mr A Lloyd
Trustee

Whitby Christian Fellowship

Independent Examiner's Report to the Trustees of Whitby Christian Fellowship

Year Ended 31 December 2023

I report to the trustees on my examination of the financial statements of Whitby Christian Fellowship ('the charity') for the year ended 31 December 2023.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

29th April 2024

Whitby Christian Fellowship

Statement of Financial Activities

Year Ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	79,739	8,580	88,319	84,899
Charitable activities	5	13,457	–	13,457	3,480
Investment income	6	1,263	–	1,263	344
Other income	7	150,000	–	150,000	–
Total income		<u>244,459</u>	<u>8,580</u>	<u>253,039</u>	<u>88,723</u>
Expenditure					
Expenditure on charitable activities	8,9	73,284	19,752	93,036	85,591
Total expenditure		<u>(73,284)</u>	<u>(19,752)</u>	<u>(93,036)</u>	<u>(85,591)</u>
Net income and net movement in funds		<u>171,175</u>	<u>(11,172)</u>	<u>160,003</u>	<u>3,132</u>
Reconciliation of funds					
Total funds brought forward		110,200	11,172	121,372	118,240
Total funds carried forward		<u>281,375</u>	<u>-</u>	<u>281,375</u>	<u>121,372</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

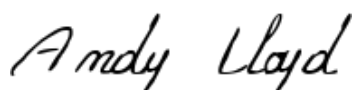
Whitby Christian Fellowship

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	14	151,945	2,630
Current Assets			
Stocks	15	200	100
Debtors	16	8,161	10,789
Cash at bank and in hand		124,010	111,933
		<u>132,371</u>	<u>122,822</u>
Creditors: amounts falling due within one year	17	<u>2,941</u>	<u>4,080</u>
Net Current Assets		<u>129,430</u>	<u>118,742</u>
Total Assets Less Current Liabilities		<u>281,375</u>	<u>121,372</u>
Net Assets		<u><u>281,375</u></u>	<u><u>121,372</u></u>
Funds of the Charity			
Restricted funds		-	11,172
Unrestricted funds		<u>281,375</u>	<u>110,200</u>
Total charity funds	19	<u><u>281,375</u></u>	<u><u>121,372</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 29th April 2024, and are signed on behalf of the board by:



Mr A Lloyd
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Whitby Christian Fellowship

Notes to the Financial Statements

Year Ended 31 December 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is West Cliff Church, Skinner Street, Whitby. YO21 3AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

3. Accounting Policies (*continued*)

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods or assets is measured at the fair value of the goods/assets unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Freehold premises

Premises which were donated to the church have been recorded at deemed cost. As the building has been around for many decades, and is expected to be for many more to come, it is not possible to determine the expected useful life of the property. The building is therefore not depreciated, but is subject to regular impairment reviews.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Covenanted gifts	54,311	7,367	61,678
Taxation recovered on covenanted gifts	13,621	–	13,621
Offerings and other income	11,207	1,213	12,420
Grants			
Grants receivable	600	–	600
	<u>79,739</u>	<u>8,580</u>	<u>88,319</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Covenanted gifts	42,639	–	42,639
Taxation recovered on covenanted gifts	8,624	–	8,624
Offerings and other income	3,336	–	3,336
Grants			
Grants receivable	300	30,000	30,300
	<u>54,899</u>	<u>30,000</u>	<u>84,899</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cafe revenue	<u>13,457</u>	<u>13,457</u>	<u>3,480</u>	<u>3,480</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>1,263</u>	<u>1,263</u>	<u>344</u>	<u>344</u>

7. Other Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gift of premises	<u>150,000</u>	<u>150,000</u>	<u>–</u>	<u>–</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The operation of a Christian Church	65,666	19,752	85,418
Support costs	7,618	–	7,618
	<u>73,284</u>	<u>19,752</u>	<u>93,036</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The operation of a Christian Church	45,481	36,803	82,284
Support costs	3,307	–	3,307
	<u>48,788</u>	<u>36,803</u>	<u>85,591</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
The operation of a Christian Church	85,418	–	85,418	82,284
Governance costs	–	7,618	7,618	3,307
	<u>85,418</u>	<u>7,618</u>	<u>93,036</u>	<u>85,591</u>

10. Net Income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	685	1,570
Operating lease rentals	<u>1,509</u>	<u>773</u>

11. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>360</u>

12. Staff Costs

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Ministerial staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £25,042 (2022:£25,154).

13. Trustee Remuneration and Expenses

No trustee received any remuneration or expenses for their role as trustees.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

14. Tangible Fixed Assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 January 2023	–	23,787	23,787
Additions	150,000	–	150,000
At 31 December 2023	<u>150,000</u>	<u>23,787</u>	<u>173,787</u>
Depreciation			
At 1 January 2023	–	21,157	21,157
Charge for the year	–	685	685
At 31 December 2023	<u>–</u>	<u>21,842</u>	<u>21,842</u>
Carrying amount			
At 31 December 2023	<u>150,000</u>	<u>1,945</u>	<u>151,945</u>
At 31 December 2022	<u>–</u>	<u>2,630</u>	<u>2,630</u>

The Freehold Property is held at deemed cost, following a professional valuation by a local Chartered Surveyor. The details of the transfer are included within the Trustees Report.

15. Stocks

	2023 £	2022 £
Café consumables	<u>200</u>	<u>100</u>

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,611	1,273
Other debtors	5,550	9,516
	<u>8,161</u>	<u>10,789</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,200	3,316
Social security and other taxes	741	764
	<u>2,941</u>	<u>4,080</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £730 (2022: £730).

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>110,200</u>	<u>44,459</u>	<u>(73,284)</u>	<u>131,375</u>
Designated (property) fund	<u>£ 0</u>	<u>£ 150,000</u>	<u>£ 0</u>	<u>£ 150,000</u>

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>100,265</u>	<u>58,723</u>	<u>(48,788)</u>	<u>110,200</u>
Designated (property) fund	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Building Gift Day	11,172	8,580	(19,752)	-
Goshen Trust	-	-	-	-
	<u>11,172</u>	<u>8,580</u>	<u>(19,752)</u>	<u>-</u>

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Building Gift Day	17,975	-	(6,803)	11,172
Goshen Trust	-	30,000	(30,000)	-
	<u>17,975</u>	<u>30,000</u>	<u>(36,803)</u>	<u>11,172</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2023

Fund Descriptions

General funds are the income and expenditure for the general operation of the charity

Designated (property) fund holds the property asset which is used for the delivery of most of the activities of the charity.

Restricted funds are funds which have been provided for specific purposes. For 2023 and 2022 these were for the development of the property on West Cliff.

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	151,945	–	151,945
Current assets	129,430	–	129,430
Net assets	<u>281,375</u>	<u>–</u>	<u>281,375</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,630	–	2,630
Current assets	107,570	11,172	118,742
Net assets	<u>110,200</u>	<u>11,172</u>	<u>121,372</u>

21. Related Parties

During the year, in aggregate, the trustees made total donations to the charity of £5,140 (2022 £3,020)

Whitby Christian Fellowship

Management Information

Year Ended 31 December 2023

The Following Pages Do Not Form Part of the Financial Statements.

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Covenanted gifts	61,678	42,639
Taxation recovered on covenanted gifts	13,621	8,624
Offerings and other income	12,420	3,336
Grants receivable	600	30,300
	<u>88,319</u>	<u>84,899</u>
Charitable activities		
Cafe revenue	<u>13,457</u>	<u>3,480</u>
Investment income		
Bank interest	<u>1,263</u>	<u>344</u>
Other income		
Gift of premises	<u>150,000</u>	<u>–</u>
Total income	<u><u>253,039</u></u>	<u><u>88,723</u></u>
Expenditure		
Expenditure on charitable activities		
Salaries	24,312	24,415
Employers pensions	730	730
Rent of premises and meeting rooms	1,509	772
Advancement of education	1,985	563
Youth work	978	1,334
Donations for relief of hardship	2,385	63
Donations to local charities	3,226	364
Walk Through Bethlehem	43	1,489
Fellowship and social activities	2,123	3,636
Mission	2,566	1,800
Speaking fees	–	250
Worship and technology	1,049	933
Depreciation	685	1,570
Travel and subsistence	378	362
Premises costs, utilities, repairs and maintenance	35,985	41,822
Cafe - cost of sales	6,357	1,919
Cafe - other costs	1,107	262
	<u>85,418</u>	<u>82,284</u>

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2023

Governance costs

Insurance	2,546	989
Accountancy fees	787	864
Legal and professional fees	2,787	–
Administration and office costs	1,498	1,454
	<u>7,618</u>	<u>3,307</u>

Expenditure on charitable activities

93,036 85,591

Net income

160,003 3,130

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Accounts

CHARITY REGISTRATION NUMBER: 1176698

Whitby Christian Fellowship
Unaudited Financial Statements
31 December 2022

NIGEL WYATT BSC FCA

Chartered Accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Whitby Christian Fellowship

Financial Statements

Year Ended 31 December 2022

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Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and Administrative Details

Registered charity name Whitby Christian Fellowship

Charity registration number 1176698

Principal office West Cliff Church
Skinner Street
Whitby
YO21 3AH

The Trustees

Mr A Lloyd
Mrs C Elliott
M Fitton
A Foster

Independent Examiner Nigel Wyatt
Wyatt & Co, Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Structure, Governance and Management

Whitby Christian Fellowship is Charitable Incorporated Organisation, registered number 1176698 and was incorporated on 17th January 2018. At this time, it received by donation the assets of the former unincorporated charity of the same name, registered number 1068936, which has since ceased to be a registered charity.

The Charity Trustees during the year 2022 were

1. Mr. Andy Lloyd (Chair)
2. Mrs. Carole Elliott
3. Mr. Allan Foster
4. Mr. Mike Fitton

The Members Meeting appoint the Trustees by way of an appropriately conducted election at a members' meeting

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2022

Responsibilities for the church were shared amongst the leadership team comprising:

Mr. John Winter (Pastor)
Mr. Mike Fitton (Elder)
Mr. Allan Foster (Elder)
Mr. Andy Lloyd (Elder)

Deacons who served the Church during the year are Mrs. Carole Elliott, Mrs. Susan Taylor, Mr. Chris Taylor and Mrs. Michele Sutcliffe.

The trustees' objectives and purposes can be summarised as follows: -

- The advancement of the Christian Religion.
- The relief of persons in hardship.
- The advancement of education.
- The provision of recreational facilities in the interest of social welfare.

Activities during 2022

Whitby Christian Fellowship has continued to be a worshipping Christian presence in the town of Whitby and the villages that surround it.

We held public services of worship and regular church-based activities throughout the year in pursuance of our charitable objectives. We are pleased to have seen increasing numbers at our Sunday services throughout the year.

During 2022 we have:

1. Held weekly Sunday worship services,
2. Held monthly prayer meetings.
3. Held meetings for our Youth- normally twice a month.
4. Held weekly Bible Study meetings in member's homes.
5. Held a weekend away for members and regular attenders of the church
6. Hosted regular monthly senior's lunches for the local community.
7. Held a *Walk through Bethlehem* event during Advent
8. Opened a warm room for the local community twice a week through the winter months.
9. Opened a low-cost café – the Mustard Seed Café – in the West Cliff church building which opens two days a week for use by the local community and holiday makers.

In addition, we have ensured that we have maintained regular, routine pastoral care with members of the fellowship.

Volunteers

With the exception of the work which is the specific responsibility of the Minister, all of the activities of the charity are undertaken by volunteers, who are responsible to the Church Leadership.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2022

Building

In Spring 2021, we were approached by the Evangelical Fellowship of Congregational Churches (EFCC) to ask if Whitby Christian Fellowship would like to take over the running and eventual ownership of West Cliff Church, Skinner Street, Whitby, as they were having to stop using the building due to dwindling numbers. West Cliff church is a traditional church building built in 1867.

After careful consideration, the membership agreed with the elders' proposal that we should accept this offer. West Cliff church has been our home since Sunday 27th June 2021.

The building requires considerable work which will not be fully completed for some years. However, extensive work was undertaken during the year to ensure that the building is dry and welcoming to visitors and members of the church.

We are awaiting completion of the legal processes to formally take on ownership of West Cliff Church

Planned Activities 2023

In 2023, we plan to:

1. Hold weekly Sunday worship services.
2. Hold weekly bible study groups both in West Cliff church and in members' homes
3. Hold Monthly prayer meetings.
4. Hold regular meetings for our Youth.
5. Run ad hoc social events as appropriate.

In addition, we plan to:

1. Run outreach activities during the year.
2. Host seniors' lunches on a regular basis
3. Host the annual *Walk Through Bethlehem* event during Advent.
4. Hold a series of activity days for our youth.
5. Run an Alpha course

We also will continue our ambitious refurbishment programme of West Cliff church and complete the legal process to take on ownership of the building.

We look forward to a year of welcoming new people to our fellowship.

Financial Review

Income of £88,723 was received by way of offerings, tax recovered on gift aided donations, bank interest and a grant from the Goshen Trust.

Expenditure on the operation of the charity was £85,591 with a further £2,324 on fixed assets.

The surplus for the year was £3,132.

The reserves policy is to allow for 6 months of running costs. Any surplus is designated for the cost of further developing the building on West Cliff, from which the activities of the charity are primarily provided.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2022

The trustees' annual report was approved on 6th April 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'A W Lloyd', is centered on the page.

A W Lloyd
Chair of the Trustees
Whitby Christian Fellowship

Whitby Christian Fellowship

Independent Examiner's Report to the Trustees of Whitby Christian Fellowship

Year Ended 31 December 2022

I report to the trustees on my examination of the financial statements of Whitby Christian Fellowship ('the charity') for the year ended 31 December 2022.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

6th April 2023

Whitby Christian Fellowship

Statement of Financial Activities

Year Ended 31 December 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	54,899	30,000	84,899	69,810
Charitable activities	5	3,480	–	3,480	–
Investment income	6	344	–	344	170
Total income		<u>58,723</u>	<u>30,000</u>	<u>88,723</u>	<u>69,980</u>
Expenditure					
Expenditure on charitable activities	7,8	48,788	36,803	85,591	66,834
Total expenditure		<u>(48,788)</u>	<u>(36,803)</u>	<u>(85,591)</u>	<u>(66,834)</u>
Net income and net movement in funds		<u>9,935</u>	<u>(6,803)</u>	<u>3,132</u>	<u>3,146</u>
Reconciliation of funds					
Total funds brought forward		100,265	17,975	118,240	115,094
Total funds carried forward		<u>110,200</u>	<u>11,172</u>	<u>121,372</u>	<u>118,240</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

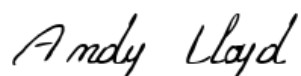
Whitby Christian Fellowship

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	13	2,630	1,875
Current Assets			
Stocks	14	100	–
Debtors	15	10,789	6,799
Cash at bank and in hand		111,933	113,644
		<u>122,822</u>	<u>120,443</u>
Creditors: amounts falling due within one year	16	<u>4,080</u>	<u>4,078</u>
Net Current Assets		<u>118,742</u>	<u>116,365</u>
Total Assets Less Current Liabilities		<u>121,372</u>	<u>118,240</u>
Net Assets		<u><u>121,372</u></u>	<u><u>118,240</u></u>
Funds of the Charity			
Restricted funds		11,172	17,975
Unrestricted funds		<u>110,200</u>	<u>100,265</u>
Total charity funds	19	<u><u>121,372</u></u>	<u><u>118,240</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 6th April 2023, and are signed on behalf of the board by:



Mr A Lloyd
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Whitby Christian Fellowship

Notes to the Financial Statements

Year Ended 31 December 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is West Cliff Church, Skinner Street, Whitby, YO21 3AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

3. Accounting Policies (*continued*)

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

3. Accounting Policies (*continued*)

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

3. Accounting Policies (*continued*)

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

3. Accounting Policies (*continued*)

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Covenanted gifts	42,639	–	42,639
Taxation recovered on covenanted gifts	8,624	–	8,624
Offerings and other income	3,336	–	3,336
Grants			
Grants receivable	300	30,000	30,300
	<u>54,899</u>	<u>30,000</u>	<u>84,899</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Covenanted gifts	21,160	33,463	54,623
Taxation recovered on covenanted gifts	4,688	6,941	11,629
Offerings and other income	3,558	–	3,558
Grants			
Grants receivable	–	–	–
	<u>29,406</u>	<u>40,404</u>	<u>69,810</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Cafe revenue	<u>3,480</u>	<u>3,480</u>	<u>–</u>	<u>–</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

6. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	344	344	170	170

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The operation of a Christian Church	45,481	36,803	82,284
Support costs	3,307	–	3,307
	<u>48,788</u>	<u>36,803</u>	<u>85,591</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
The operation of a Christian Church	36,285	22,429	58,714
Support costs	8,120	–	8,120
	<u>44,405</u>	<u>22,429</u>	<u>66,834</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
The operation of a Christian Church	82,284	–	82,284	58,714
Governance costs	–	3,307	3,307	8,120
	<u>82,284</u>	<u>3,307</u>	<u>85,591</u>	<u>66,834</u>

9. Net Income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	1,570	1,460
Operating lease rentals	772	4,350

10. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>350</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	24,415	24,848
Employers pension	730	609
	<u>25,155</u>	<u>25,457</u>

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Ministerial staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £25,155 (2021:£25,457).

12. Trustee Remuneration and Expenses

No trustee received any remuneration or expenses for their role as trustees.

13. Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2022	21,462
Additions	2,325
At 31 December 2022	<u>23,787</u>
Depreciation	
At 1 January 2022	19,587
Charge for the year	1,570
At 31 December 2022	<u>21,157</u>
Carrying amount	
At 31 December 2022	<u>2,630</u>
At 31 December 2021	<u>1,875</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

14. Stocks

	2022	2021
	£	£
Café consumables	100	–

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,273	2,974
Other debtors	9,516	3,825
	<u>10,789</u>	<u>6,799</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	3,316	3,405
Social security and other taxes	764	673
	<u>4,080</u>	<u>4,078</u>

17. Deferred Income

	2022	2021
	£	£
Amount deferred in year	–	802

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £730 (2021: £608).

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	100,265	58,723	(48,788)	110,200

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	115,094	29,576	(44,405)	100,265

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Building Gift Day	17,975	–	(6,803)	11,172
Goshen Trust	–	30,000	(30,000)	–
	<u>17,975</u>	<u>30,000</u>	<u>(36,803)</u>	<u>11,172</u>

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Building Gift Day	–	40,404	(22,429)	17,975
Goshen Trust	–	–	–	–
	<u>–</u>	<u>40,404</u>	<u>(22,429)</u>	<u>17,975</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2022

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,630	–	2,630
Current assets	107,570	11,172	118,742
Net assets	<u>110,200</u>	<u>11,172</u>	<u>121,372</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,875	–	1,875
Current assets	98,390	17,975	116,365
Net assets	<u>100,265</u>	<u>17,975</u>	<u>118,240</u>

21. Related Parties

During the year, in aggregate, the trustees made total donations to the charity of £3,020 (2021 £5,770)

Whitby Christian Fellowship

Management Information

Year Ended 31 December 2022

The Following Pages Do Not Form Part of the Financial Statements.

Whitby Christian Fellowship

Detailed Statement of Financial Activities

Year Ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Covenanted gifts	42,639	54,623
Taxation recovered on covenanted gifts	8,624	11,629
Offerings and other income	3,336	3,558
Grants receivable	30,300	–
	<u>84,899</u>	<u>69,810</u>
Charitable activities		
Cafe revenue	3,480	–
	<u>3,480</u>	<u>–</u>
Investment income		
Bank interest	344	170
	<u>344</u>	<u>170</u>
Total income	<u><u>88,723</u></u>	<u><u>69,980</u></u>

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2022

Expenditure

Expenditure on charitable activities

Activities undertaken directly

Salaries	24,415	24,848
Employers pensions	730	609
Rent of premises and meeting rooms	772	4,350
Advancement of education	563	16
Youth work	1,334	340
Donations for relief of hardship	63	65
Donations to local charities	364	124
Walk Through Bethlehem	1,489	–
Fellowship and social activities	2,739	645
Mission	1,800	2,000
Speaking fees	250	–
Worship and technology	933	523
Refreshments	897	605
Depreciation	1,570	1,460
Travel and subsistence	362	365
Premises costs, utilities, repairs and maintenance	41,822	22,764
Cafe - cost of sales	1,919	–
Cafe - other costs	262	–
	<u>82,284</u>	<u>58,714</u>
Governance costs		
Insurance	989	480
Accountancy fees	864	820
Legal and professional fees	–	5,100
Administration and office costs	1,454	1,720
	<u>3,307</u>	<u>8,120</u>
Total expenditure	<u>(85,591)</u>	<u>(66,834)</u>
Net income	<u>3,132</u>	<u>3,146</u>

WHITBY CHRISTIAN FELLOWSHIP

England & Wales - Charity number 1176698

Accounts

CHARITY REGISTRATION NUMBER: 1176698

Whitby Christian Fellowship
Unaudited Financial Statements
31 December 2021

NIGEL WYATT BSC FCA

Chartered Accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Whitby Christian Fellowship

Financial Statements

Year Ended 31 December 2021

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Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2021

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Responsibilities for the church were shared amongst the leadership team comprising:

Mr. John Winter (Pastor)

Mr. Mike Fitton (Elder)

Mr. Allan Foster (Elder)

Mr. Andy Lloyd (Elder)

Deacons who served the Church during the year were Mrs. Carole Elliott, Mrs. Susan Taylor, Mrs. Carol Fewlass (resigned August 2021), Mr. Chris Taylor and Mrs. Michele Sutcliffe.

Objectives and Activities

The objectives of the charity can be summarised as follows

- The advancement of the Christian Religion.
- The relief of persons in hardship.
- The advancement of education.
- The provision of recreational facilities in the interest of social welfare

Achievements and Performance

Activities during 2021

Whitby Christian Fellowship has continued to be a worshipping Christian presence in the town of Whitby and the villages that surround it.

As last year, our activity was initially impacted by the COVID-19 pandemic and some of our public facing activity had to be cancelled as a result of the Government restrictions. However, as restrictions were lifted in the Spring of 2021, we have been able to meet together for Sunday Public Worship and for midweek meetings.

During 2021 we have:

1. Held weekly Sunday worship services,
2. Held monthly prayer meetings.
3. Held meetings for our Youth.
4. Held weekly Bible Study meetings in member's homes.
5. Hosted two senior's lunches for the local community
6. Held regular social events - quizzes, Women's Groups, Men's groups etc.

In addition, we have ensured that we have maintained regular, routine pastoral care with members of the fellowship.

Because of the COVID-19 pandemic and other considerations, we have not been able to: 1. Run outreach events - at Easter, during the summer holidays.

Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2021

2. Host the annual Walk Through Bethlehem event during Advent.
3. Hold a spring half term camp for our youth.
4. Hold a weekend away for the fellowship

Despite the challenges of the year, we have seen new people join us for our Sunday worship.

Building

In Spring 2021, we were approached by the Evangelical Fellowship of Congregational Churches (EFCC) to ask if Whitby Christian Fellowship would like to take over the running and eventual ownership of West Cliff Church, Skinner Street, Whitby, as they were having to stop using the building due to dwindling numbers. West Cliff church is a traditional church building built in 1867.

After careful consideration, the membership agreed with the elders' proposal that we should accept this offer. We held our first service of public worship in the building on Sunday 27th June 2021.

The building needs considerable work which will not be fully completed for some years. However, during the autumn of 2021 work was done to:

1. Replace and renew large sections of the roof to ensure that it is watertight
2. Refurbish the main worship space of the church
3. Create safe rooms for our children and youth work
4. Begin to create a welcoming café area

Financial Review

Income of £69,980 was received by way of offerings, tax recovered on gift aided donations and bank interest. Expenditure was £66,833.

There was a surplus for the year of £3,147

The reserves policy is to allow for 6 months running costs. Any surplus is designated for the cost of further developing the building on West Cliffe, from which the activities of the charity are primarily provided.

Plans for Future Periods

Planned Activities 2022

In 2022, we plan to:

1. Hold weekly Sunday worship services.
2. Hold weekly bible study groups both in West Cliff church and in members' homes
3. Hold Monthly prayer meetings.
4. Hold regular meetings for our Youth.
5. Run ad hoc social events as appropriate.

In addition, we plan to:

1. Run outreach activities during the summer holidays.
2. Host seniors' lunches on a regular basis
3. Host the annual Walk Through Bethlehem event during Advent.
4. Hold a camp for our youth.
5. Run an Alpha course

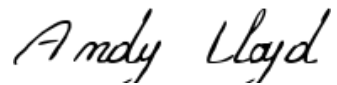
Whitby Christian Fellowship

Trustees' Annual Report (*continued*)

Year Ended 31 December 2021

We also will continue our ambitious refurbishment programme of West Cliff church We look forward to a year of welcoming new people to our fellowship.

The trustees' annual report was approved on 24th May 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink that reads "Andy Lloyd". The signature is written in a cursive style with a clear, legible font.

Mr A Lloyd
Trustee

Whitby Christian Fellowship

Independent Examiner's Report to the Trustees of Whitby Christian Fellowship

Year Ended 31 December 2021

I report to the trustees on my examination of the financial statements of Whitby Christian Fellowship ('the charity') for the year ended 31 December 2021.

Responsibilities and Basis of Report

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

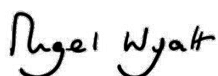
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

Dated: 24th May 2022

Whitby Christian Fellowship

Statement of Financial Activities

Year Ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	29,406	40,404	69,810	28,026
Investment income	5	170	–	170	985
Total income		<u>29,576</u>	<u>40,404</u>	<u>69,980</u>	<u>29,011</u>
Expenditure					
Expenditure on charitable activities	6,7	44,405	22,429	66,834	23,574
Total expenditure		<u>(44,405)</u>	<u>(22,429)</u>	<u>(66,834)</u>	<u>(23,574)</u>
Net income and net movement in funds		<u>(14,829)</u>	<u>17,975</u>	<u>3,146</u>	<u>5,437</u>
Reconciliation of funds					
Total funds brought forward		115,094	–	115,094	109,657
Total funds carried forward		<u>100,265</u>	<u>17,975</u>	<u>118,240</u>	<u>115,094</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

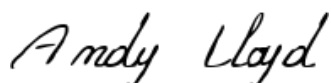
Whitby Christian Fellowship

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	12	1,875	3,334
Current Assets			
Debtors	13	6,799	7,572
Cash at bank and in hand		113,644	105,559
		<u>120,443</u>	<u>113,131</u>
Creditors: amounts falling due within one year	14	<u>4,078</u>	<u>1,371</u>
Net Current Assets		<u>116,365</u>	<u>111,760</u>
Total Assets Less Current Liabilities		<u>118,240</u>	<u>115,094</u>
Net Assets		<u>118,240</u>	<u>115,094</u>
Funds of the Charity			
Restricted funds		17,975	–
Unrestricted funds		100,265	115,094
Total charity funds	16	<u>118,240</u>	<u>115,094</u>

These financial statements were approved by the board of trustees and authorised for issue on 24th May 2022, and are signed on behalf of the board by:



Mr A Lloyd
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Whitby Christian Fellowship

Notes to the Financial Statements

Year Ended 31 December 2021

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is West Cliffe Church, Skinner Street, Whitby, North Yorkshire. YO21 2AH

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

3. Accounting Policies (*continued*)

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

3. Accounting Policies (*continued*)

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

3. Accounting Policies (*continued*)

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Covenanted gifts	21,160	33,463	54,623
Taxation recovered on covenanted gifts	4,688	6,941	11,629
Offerings and other income	3,558	–	3,558
	<u>29,406</u>	<u>40,404</u>	<u>69,810</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Covenanted gifts	16,644	–	16,644
Taxation recovered on covenanted gifts	6,811	–	6,811
Offerings and other income	4,571	–	4,571
	<u>28,026</u>	<u>–</u>	<u>28,026</u>

5. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>170</u>	<u>170</u>	<u>985</u>	<u>985</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
The operation of a Christian Church	36,285	22,429	58,714
Support costs	8,120	–	8,120
	<u>44,405</u>	<u>22,429</u>	<u>66,834</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
The operation of a Christian Church	21,373	–	21,373
Support costs	2,201	–	2,201
	<u>23,574</u>	<u>–</u>	<u>23,574</u>

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
The operation of a Christian Church	58,714	–	58,714	21,373
Support costs	–	8,120	8,120	2,201
	<u>58,714</u>	<u>8,120</u>	<u>66,834</u>	<u>23,574</u>

8. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	1,460	2,324
Operating lease rentals	4,350	2,084

9. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>350</u>

10. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	23,320	8,111
Social security costs	2,137	714
	<u>25,457</u>	<u>8,825</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Ministerial staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee Remuneration and Expenses

No trustee received any remuneration or expenses for their role as trustees.

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

12. Tangible Fixed Assets

	Equipment £
Cost	
At 1 January 2021 and 31 December 2021	21,462
Depreciation	
At 1 January 2021	18,128
Charge for the year	1,459
At 31 December 2021	19,587
Carrying amount	
At 31 December 2021	1,875
At 31 December 2020	3,334

13. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,974	621
Other debtors	3,825	6,951
	<u>6,799</u>	<u>7,572</u>

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	3,405	638
Social security and other taxes	673	733
	<u>4,078</u>	<u>1,371</u>

15. Deferred Income

	2021	2020
	£	£
Amount deferred in year	802	80

Whitby Christian Fellowship

Notes to the Financial Statements (*continued*)

Year Ended 31 December 2021

16. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	115,094	29,576	(44,405)	100,265

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	109,657	29,011	(23,574)	115,094

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Building fund	–	40,404	(22,429)	17,975

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Building fund	–	–	–	–

17. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,875	–	1,875
Current assets	98,390	17,975	116,365
Net assets	<u>100,265</u>	<u>17,975</u>	<u>118,240</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,334	–	3,334
Current assets	111,760	–	111,760
Net assets	<u>115,094</u>	<u>–</u>	<u>115,094</u>

Whitby Christian Fellowship

Management Information

Year Ended 31 December 2021

The Following Pages Do Not Form Part of the Financial Statements.

Whitby Christian Fellowship

Notes to the Detailed Statement of Financial Activities

Year Ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Covenanted gifts	54,623	16,644
Taxation recovered on covenanted gifts	11,629	6,811
Offerings and other income	3,558	4,571
	<u>69,810</u>	<u>28,026</u>
Investment income		
Bank interest	170	985
	<u>69,980</u>	<u>29,011</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Salaries	23,320	8,111
Employers NI	2,137	714
Rent of premises and meeting rooms	4,350	2,084
Advancement of education	16	262
Youth work	340	471
Gifts and donations	–	(2,477)
Subscriptions	–	100
Donations for relief of hardship	65	–
Donations to local charities	124	650
Walk Through Bethlehem	–	545
Fellowship and social activities	645	3,076
Mission	2,000	4,745
Worship and technology	523	551
Refreshments	605	204
Depreciation	1,460	2,324
Travel and subsistence	365	13
Premises costs, utilities, repairs and maintenance	22,764	–
	<u>58,714</u>	<u>21,373</u>
Support costs		
Insurance	480	617
Accountancy fees	820	390
Legal and professional fees	5,100	–
Administration and office costs	1,719	1,194
	<u>8,119</u>	<u>2,201</u>
Total expenditure	<u>(66,833)</u>	<u>(23,574)</u>
Net income	<u>3,147</u>	<u>5,437</u>