

**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**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

#### **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 C Taylor	Resigned March 2021
Mr A Lloyd	
Mrs C Elliott	
M Fitton	
A Foster	

**Independent Examiner**        Nigel Wyatt  
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 which 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 2021 were

1. Mr. Andy Lloyd (Chair)
2. Mrs. Carole Elliott
3. Mr. Allan Foster
4. Mr. Mike Fitton
5. Mr C Taylor (Resigned March 2021)

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

# **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

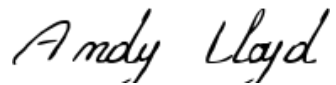
# **Whitby Christian Fellowship**

## **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 24<sup>th</sup> 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, slightly slanted style.

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



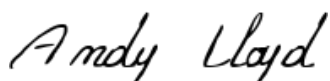
# Whitby Christian Fellowship

## Statement of Financial Position

31 December 2021

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

These financial statements were approved by the board of trustees and authorised for issue on 24<sup>th</sup> 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
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#### **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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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	<u>4,350</u>	<u>2,084</u>

### 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	<u>2,137</u>	<u>714</u>
	<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 £
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	21,462
<b>Depreciation</b>	
At 1 January 2021	18,128
Charge for the year	1,459
<b>At 31 December 2021</b>	<b>19,587</b>
<b>Carrying amount</b>	
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
<b>Net assets</b>	<b>100,265</b>	<b>17,975</b>	<b>118,240</b>

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

# **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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Bank interest	170	985
	<u>170</u>	<u>985</u>
<b>Total income</b>	<u>69,980</u>	<u>29,011</u>
<b>Expenditure on charitable activities</b>		
<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>
<b>Support costs</b>		
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>
<b>Total expenditure</b>	<u>(66,833)</u>	<u>(23,574)</u>
<b>Net income</b>	<u>3,147</u>	<u>5,437</u>