

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

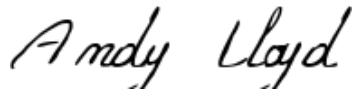
Income of £253,059 was received by way of offerings, tax recovered on gift aid donations, bank interest, grant income from North Yorkshire County Council, Café Revenue, and the gift of the building at West Cliff.

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:

A handwritten signature in black ink that reads "Andy Lloyd". The signature is written in a cursive, flowing style.

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	<u>73,284</u>	<u>19,752</u>	<u>93,036</u>	<u>85,591</u>
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	2,941	4,080
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>281,375</u>	<u>121,372</u>
Funds of the Charity			
Restricted funds		-	11,172
Unrestricted funds		281,375	110,200
Total charity funds	19	<u>281,375</u>	<u>121,372</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
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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

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

<u>93,036</u>	<u>85,591</u>
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Net income

<u>160,003</u>	<u>3,130</u>
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