

**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**

<b>Registered charity name</b>	Whitby Christian Fellowship
<b>Charity registration number</b>	1176698
<b>Principal office</b>	West Cliff Church Skinner Street Whitby YO21 3AH
<b>The Trustees</b>	Mr A Lloyd Mrs C Elliott Mr M Fitton Mr A Foster Mr W Whitehead Mr A Sawyer (Appointed 31 October 2024)
<b>Independent Examiner</b>	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**

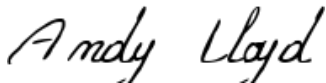
Income of £125,118 (2023 £253,039 )was received by way of offerings, tax recovered on gift aid donations, bank interest and Café Revenue. (2023 The gift of the building at West Cliff and a grant from North Yorkshire County Council)

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 17<sup>th</sup> 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

17<sup>th</sup> March 2025



# Whitby Christian Fellowship

## Statement of Financial Activities

Year Ended 31 December 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
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
<b>Total income</b>		<u>125,118</u>	<u>125,118</u>	<u>253,039</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	<u>125,307</u>	<u>125,307</u>	<u>93,036</u>
<b>Total expenditure</b>		<u>(125,307)</u>	<u>(125,307)</u>	<u>(93,036)</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(189)</u>	<u>(189)</u>	<u>160,003</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>281,374</u>	<u>281,374</u>	<u>121,371</u>
<b>Total funds carried forward</b>		<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.

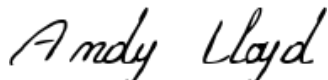
# Whitby Christian Fellowship

## Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	14	151,903	151,945
<b>Current Assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	17	<u>4,737</u>	<u>2,942</u>
<b>Net Current Assets</b>		<u>129,282</u>	<u>129,429</u>
<b>Total Assets Less Current Liabilities</b>		<u>281,185</u>	<u>281,374</u>
<b>Net Assets</b>		<u><u>281,185</u></u>	<u><u>281,374</u></u>
<b>Funds of the Charity</b>			
Unrestricted funds		131,185	131,374
Designated (property) fund		<u>150,000</u>	<u>150,000</u>
<b>Total charity funds</b>	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
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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.

#### 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 £
<b>Donations</b>			
Covenanted gifts	75,022	—	75,022
Taxation recovered on covenanted gifts	13,171	—	13,171
Offerings and other income	16,622	—	16,622
<b>Grants</b>			
Grants receivable	—	—	—
	<u>104,815</u>	<u>—</u>	<u>104,815</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
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
<b>Grants</b>			
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	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest	1,346	1,346	1,263	1,263

### 7. Other Income

	Unrestricted Funds	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gift of premises	—	—	150,000	150,000

### 8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2024</b>
	£	£	£
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	<b>Total funds 2024</b>	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>1,509</u>

#### 11. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	360
	<u>420</u>	<u>360</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	1	1
	<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 £
<b>Cost</b>			
At 1 January 2024	150,000	23,787	173,787
Additions	–	629	629
<b>At 31 December 2024</b>	<u>150,000</u>	<u>24,416</u>	<u>174,416</u>
<b>Depreciation</b>			
At 1 January 2024	–	21,842	21,842
Charge for the year	–	671	671
<b>At 31 December 2024</b>	<u>–</u>	<u>22,513</u>	<u>22,513</u>
<b>Carrying amount</b>			
<b>At 31 December 2024</b>	<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	
	£	£
Tangible fixed assets	151,903	151,903
Current assets	129,282	129,282
<b>Net assets</b>	<b>281,185</b>	<b>281,185</b>

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

### 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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
 <b>Charitable activities</b>		
Cafe revenue	<u>18,957</u>	<u>13,457</u>
 <b>Investment income</b>		
Bank interest	<u>1,346</u>	<u>1,263</u>
 <b>Other income</b>		
Gift of premises	<u>—</u>	<u>150,000</u>
 <b>Total income</b>	<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

125,307      93,036

#### Total expenditure

(125,307)      (93,036)

#### Net (expenditure)/income

(189)      160,003