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Trinity Church York
Trustees' Annual Report and Financial Statements
for the year ended
31 May 2023



Trinity Church York

Trustees' Annual Report

For the year ended 31st May 2023

Introduction

The Trustees (whose details are shown in the reference and administrative section of this report) are pleased to present their Annual Report together with the Financial Statements of Trinity Church York for the year ended 31st May 2023.

The Financial Statements comply with the Charities Act 2011, the Constitution dated 13th April 2020, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

Trinity Church York is a Public Benefit Entity.

Reference and administrative details

Charity Name	Trinity Church York
Registered Charity Number	1191869
Address	Trinity Church York St Anthony's Hall Peasholme Green York YO1 7PW
Email	contact@trinitychurchofthorpe.org.uk
Website	www.trinitychurchofthorpe.org.uk
Trustees	Matthew Roberts (elder) Roland Kettle (elder) Simon Foster (elder) Adam Wilson (elder) Stuart Thomas Tim Toase (deacon, until 13 th November 2023) Jamie Smith (deacon, from 13 th November 2023) Jonathan Cook (from 6 th June 2022 until 11 th September 2023) Simon Jackson (from 11 th September 2023)
Banks	HSBC (current account and reserve account) 13 Parliament Street York YO1 8RS

Barclays (until January 2024, deacons' account)
1-3 Parliament Street
York
YO1 8SE

Independent Examiner

Robert Woolley
R W Woolley Limited
35 Eastfield Lane
Dunnington
York

Structure, governance and management

Trinity Church York is a congregation of The International Presbyterian Church (IPC), and is a member of the First IPC Presbytery of England. It was constituted by a charitable trust deed dated 12th November 2010, and was subsequently registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 19th October 2020, governed by a constitution dated 13th April 2020. The preceding bare trust, registered charity number 1141747, was removed from the charity register on 21st April 2023, the assets having been transferred to the CIO (registered charity number 1191869).

The Trustees have overall responsibility for the activities of the Trust. New elder trustees are appointed effective from their date of ordination, installation or licencing to this church by the presbytery. Charity trustees who are not Elders may be appointed by a resolution passed at a properly convened meeting of the charity trustees, provided that such appointment does not result in such non-elder trustees constituting 50% or more of the trustees. During the year, Jonathan Cook joined as a trustee on 6th June 2022.

The Trustees met every two months during the reporting period, to monitor progress of the church and plan for the future. The Treasurer reported to the congregation at the Annual General Meeting held on 22nd November 2022.

During the year, Matthew Roberts was employed full time as Minister of Trinity Church York. Adam Wilson was employed full time as Minister of Christ Presbyterian Church Pocklington. Vanessa Simmons started employment in the new post of Operations Manager for 2 days a week on 1st November 2022.

Robert Gooch, Robert Rampley, Timothy Toase and Andrew Durant served as deacons. Tim Toase stopped serving as a deacon in April 2023. Deacons have responsibility to help meet the material needs of those within the church and those the church comes into contact with. The office of deacon is a voluntary position.

Purposes and activities

The purpose of the Church is the advancement of the Christian religion, in accordance with the doctrinal standards of the IPC, primarily but not exclusively within York and the surrounding area. Secondly, to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby, and such other charitable purposes as shall, in the opinion of the elders, further the work of the Church.

To this end we hold regular worship services on Sunday mornings that are open to the public, in which we offer prayer and praise to the Triune God and listen to him speak to us, as the Bible is preached and the sacraments are celebrated. This is our main weekly event and the principal means by which we bring and offer the good news of Jesus Christ and his

gospel to the world. We actively work to make these services clear and intelligible to people who are unfamiliar with Christianity. We baptise those who confess faith in Jesus Christ and their children, and share the Lord's Supper with baptised Christian believers.

The church gathered for worship each week throughout the reporting period. The church complied with all its legal obligations.

The activities outside of Sunday worship continued. The elders of the church continued to provide pastoral support to the congregation and others in the community.

We regularly pray for the work of the church in other parts of the country and world. Our regular donation to the First IPC Presbytery of England funds was made as planned.

The deacons have been involved in finding housing, assisting house moves, organising DIY, assisting with transport, delivering Christmas hampers to needy families, and distributing food and financial support to members of the church and others in need of help.

Volunteers play a substantial role in the life of the church alongside the church officers and staff, supporting the full range of objectives and activities including leading Sunday School lessons, organising music for the services, leading small group Bible studies, providing hospitality and running the Trinity Tots group, amongst many more examples.

The church continued to enjoy a lease on the first floor of St. Anthony's Hall, a mediaeval guildhall in York, to use as a base for all our church activities, including our worship services.

The Trustees are aware of their duty, set out in section 4 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission. They therefore ensure that the church's activities are in line with its purposes as stated in paragraph 1 of this section. By advancing the Christian religion, we teach people the high ethical standards of Jesus Christ and the enormous benefits to themselves, their friends and family, and society as a whole, which flow from them. There have been tangible benefits in personal and family relationships as a consequence of the application of Christian teaching. We also see helping those in material need as an important Christian duty, and our deacons help us accomplish this more effectively.

Christ Presbyterian Church Pocklington

Afternoon services continued to be held weekly until January 2023, when the main service moved to the morning, with a church fellowship meeting taking the format of an all age Sunday school on Sunday afternoons. The weekly small group and pastoral work continued, led by the Minister Adam Wilson. The church continues to meet in Burnby Hall.

Achievements and performance

During the year 10 adults became members of the church, 2 of those were through baptism. We also baptised 4 children of church members. There were 87 adult members on 31st May 2023.

2 marriages were solemnized in St. Anthony's Hall.

The average Sunday morning attendance from June 2022 to May 2023 was 118 people. However, data was not recorded for several months of this year.

Future plans

The church has continued its commitment to advancement of the Christian religion to the glory of God. The future plans of the church remain the same as ever: in God's grace and under his sovereignty, to continue to preach the word of God faithfully, to pray continually that his will would be done and to seek his kingdom.

Financial Review

For the 2022-23 year, accounting was changed to an accruals and prepayment basis, with the previous year's numbers re-worked for comparison. The accounts show a surplus of income over expenditure of over £66,000, thanks in large part to the receipt of grants from First IPC Presbytery of England at the end of reporting period for use in 2023-24. However, at year end there remained a liability of just over £18,000 due to an historic pension backlog. Nonetheless, the Trustees view the outcome for the year as delivering a surplus.

Income for the year on all funds amounted to £249,859 (2022 - £196,563), and expenditure for the year on all funds amounted to £183,619 (2022 - £173,814) resulting in an overall surplus of £66,240 (2022 - £22,749). Much of the increase in income was as a result of income received for Christ Presbyterian Church Pocklington.

Significant progress was made in the year with reducing the historic pension backlog. At the time of writing, after the end of the financial year, the whole of this historic pension backlog has now been cleared, removing a major liability which has persisted for many years.

The deacons' fund was held in a separate bank account with Barclays from when the church was founded until January 2024, when the decision was taken to close this account and move the funds to the main HSBC current account; it remains a restricted fund for accounting purposes.

Reserves policy

At the financial year end the church held unrestricted general funds amounting to £55,411 (2022 - £53,546), and restricted funds amounting to £76,454 (2022 - £12,079).

Our policy is to hold reserves to the average value of three months routine operating costs. Funds across the charity are sufficient to meet this requirement. The Trinity Church York general fund has reserves to cover its routine venue and staff costs. The restricted Christ Presbyterian Church Pocklington fund has sufficient reserves to cover its own routine costs without recourse to the Trinity Church York general fund reserves.

Fundraising

The charity has not employed any professional fundraisers or commercial participators during the year. No complaints have been received on the subject of fundraising practice. The charity did not monitor the fundraising activities of any person acting on its behalf, since no need was identified to do so. The fundraising approach of the church is that giving back to God from the abundance that He has given to us is a voluntary act as God moves each person to do so, and this is regularly reinforced when the topic of financial giving is discussed in the church. The trustees are satisfied that no undue pressure has been put on any person to give money or other property, nor has there been any unreasonable intrusion on any person's privacy, nor unreasonable persistence.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

Full name Rev. Dr. Matthew PW Roberts

Position Minister and Trustee

Date 20/03/2024

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Statement of Financial Activities

For the year ended 31 May 2023

	Note	Unrestricted Funds General	Designated	Restricted Funds	Total Funds	
		£	£	£	2023 £	2022 £
Income and endowments from:						
Donations and legacies	2(a)	138,596	-	104,666	243,262	192,262
Charitable activities		-	-	-	-	-
Other trading activities	2(b)	6,043	-	-	6,043	4,296
Investments	2(c)	554	-	-	554	5
Total income		145,193	-	104,666	249,859	196,563
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	3	122,126	-	61,493	183,619	173,814
Other trading activities		-	-	-	-	-
Total expenditure		122,126	-	61,493	183,619	173,814
Net income/(expenditure) before gains and losses on investments		23,067	-	43,173	66,240	22,749
Net gains/(losses) on investments	6	-	-	-	-	-
Net income/(expenditure)		23,067	-	43,173	66,240	22,749
Transfers between funds		(21,202)	-	21,202	-	-
Net movement in Funds		1,865	-	64,375	66,240	22,749
Reconciliation of funds:						
Fund balances brought forward at 1 June 2022		53,546	-	12,079	65,625	42,876
Fund balances carried forward at 31 May 2023		£ 55,411	£ -	£ 76,454	£ 131,865	£ 65,625

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

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

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Balance Sheet as at 31 May 2023

		Unrestricted Funds		Restricted Funds	Total	
		General	Designated		2023	2022
	Note	£	£	£	£	£
Fixed Assets						
Tangible fixed assets	5	-	-	-	-	-
Investments	6	-	-	-	-	-
		-	-	-	-	-
Current Assets						
Debtors	7	4,803	-	55	4,858	79,553
Cash at bank and in hand		70,962	-	78,654	149,616	32,015
Total Current Assets		75,765	-	78,709	154,474	111,568
Current Liabilities						
Creditors: amounts falling due within one year	8	20,354	-	2,255	22,609	45,943
Total Current Liabilities		20,354	-	2,255	22,609	45,943
Net Current Assets		55,411	-	76,454	131,865	65,625
Total assets less current liabilities		55,411	-	76,454	131,865	65,625
Non-Current Liabilities						
Creditors: falling due after more than one year	9	-	-	-	-	-
Total Non-Current Liabilities		-	-	-	-	-
Total Net Assets		£ 55,411	£ -	£ 76,454	£ 131,865	£ 65,625
Church Funds						
Unrestricted General Funds		55,411	-	-	55,411	53,546
Unrestricted Designated Funds	10	-	-	-	-	-
Restricted Funds	10	-	-	76,454	76,454	12,079
Total Church Funds		£ 55,411	£ -	£ 76,454	£ 131,865	£ 65,625

Approved by the Trustees on 20th March 2024 and signed on the board's behalf by:

Roland Kettle

Chair

Simon Jackson

Treasurer

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

Notes to the Financial Statements - 31 May 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Legal Entity

Trinity Church York is regulated by the Charity Commission for England and Wales (1191869) and is Charitable Incorporated Organisation (CIO). The registered address and address of the principle place of operation is St Anthony's Hall, Peasholme Green, York, YO1 7PW.

b) Basis of Preparation

The financial statements have been prepared in accordance with the relevant version of 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the church is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Trinity Church York is a public benefit entity.

c) Fund Accounting

Unrestricted Funds are income funds which are to be spent on the church's general purposes.

Designated funds are general funds set aside by the church for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the church's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the church will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific church activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

Endowment Funds are funds, the capital of which must be retained either permanently or at the church's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

d) Income recognition

All income is recognised once the church has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the church is legally entitled to the amounts due.

Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the church to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the church. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Notes to the Financial Statements - 31 May 2023 (continued)

1. Accounting Policies (continued)

f) Fixed assets

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, and furniture over 5 years. Individual items of equipment and furniture with a purchase price of £2,000 or less are generally written off when the asset is acquired.

g) Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

h) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m) Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

n) Irrecoverable Value Added Tax

The church is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT.

o) Going Concern

The financial statements have been prepared on a going concern basis. This assertion is supported by budgets and forecasts prepared for the church. The trustees, having considered the foregoing and having made due enquiries, continue to adopt the going concern basis in preparing the financial statements which assumes that the church will continue in operation for the foreseeable future.

p) Taxation

The church is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

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Notes to the Financial Statements - 31 May 2023 (continued)

	Unrestricted Funds		Restricted	Total Funds	
	General	Designated	Funds	2023	2022
	£	£	£	£	£
2. Income and Endowments					
2(a) Donations and legacies					
Bank Regular Giving	76,597	-	7,790	84,387	64,975
Bank One-off Giving	505	-	90	595	1,060
GoCardless Churchsuite Giving	2,787	-	1,821	4,608	3,959
CAF and Stewardship	8,340	-	-	8,340	5,732
Stripe Churchsuite Giving	10,170	-	2,510	12,680	10,013
Stripe Churchsuite Pocklington Gifts	-	-	-	-	341
Sunday Service Giving	11,928	-	3,864	15,792	6,657
Sunday Service Pocklington Gifts	-	-	-	-	1,781
External Church Giving	-	-	8,742	8,742	-
External Individual One-off Giving	-	-	6,595	6,595	26,259
External Individual Regular Giving	1,720	-	240	1,960	2,454
External CAF and Stewardship	1,550	-	603	2,153	-
External Stripe Churchsuite Giving	1,644	-	-	1,644	-
External Support for Rev A Wilson	-	-	3,295	3,295	-
Trust Funds One-off Giving	700	-	27,058	27,758	1,000
Presbytery Funding	-	-	39,000	39,000	18,000
Tax Recoverable on Gifts	22,649	-	3,055	25,704	50,026
	138,596	-	104,666	243,262	192,262

Specific lines for Pocklington income used in 2021-2022 were discontinued in 2022-2023 following creation of a restricted fund.

In 2021-2022, donations income included £3,138 relating to restricted funds, £0 to designated funds. The balance related to general funds.

As pence are not shown there are some slight discrepancies in total figures.

2(b) Income from other trading activities

Venue lettings	900	-	-	900	500
Events	4,553	-	-	4,553	3,731
Bookstall	590	-	-	590	65
	6,043	-	-	6,043	4,296

In 2021-2022, all income from other trading activities related to general funds.

2(c) Investment income

Dividends	-	-	-	-	-
Deposit and other interest	554	-	-	554	5
	554	-	-	554	5

In 2021-2022, all investment income related to general funds.

Total Income	£ 145,193	£ -	£ 104,666	£ 249,868	£ 196,563
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Notes to the Financial Statements - 31 May 2023 (continued)

	Unrestricted Funds		Restricted	Total Funds	
	General	Designated	Funds	2023	2022
	£	£	£	£	£
3. Analysis of Expenditure					
Charitable activities					
Staff Salary/Stipend	36,793	-	28,264	65,057	38,423
Employees NI/Tax/Student Loan	-	-	-	-	7,077
Employers NI	287	-	286	573	-
Pension Contributions	4,934	-	4,182	9,116	41,917
Ministers' Housing	18,408	-	13,129	31,537	26,036
Church Services-Ministry	728	-	152	880	415
Church Services-Ministry CPCP	-	-	526	526	51
Church Administration	1,593	-	36	1,629	901
Ministry Students	343	-	-	343	149
Ministry Women	110	-	-	110	86
Ministry Children	143	-	-	143	36
Ministry Study Centre	875	-	-	875	-
On-line System Charges	864	-	-	864	954
Bank Charges	135	-	6	141	44
Venue Hire	17,336	-	5,048	22,384	19,084
Venue costs Quilters' Guild	(476)	-	-	(476)	5,368
Venue costs YCT	4,461	-	-	4,461	1,901
Venue Sundry Purchases	23	-	41	64	-
Venue Cleaning	1,742	-	-	1,742	183
Cleaning/Waste/Other	1,411	-	-	1,411	-
Electricity	4,636	-	-	4,636	-
Water Rates	106	-	-	106	-
Venue Equipment	1,332	-	121	1,453	390
Venue Miscellaneous	245	-	-	245	690
Insurance Building and Contents	5,391	-	150	5,541	984
Safeguarding Costs	265	-	-	265	450
Broadband/Telephone	454	-	-	454	383
Publicity	204	-	988	1,192	1,305
Staff Travel and Subsistence	1,110	-	2,177	3,287	2,487
Conference and Training Costs	435	-	-	435	1,173
Food	-	-	67	67	341
Refreshments and Kitchen Costs	291	-	175	466	13
Entertaining	671	-	-	671	252
Books-Staff	59	-	273	332	288
IPC Contribution	9,172	-	-	9,172	12,118
Gift Aid (claimed on gifts other charities)	94	-	-	94	-
Deacons Gifts Individuals - Internal	-	-	550	550	2,436
Deacons Gifts to Organisations	-	-	250	250	500
Deacons Gifts to Individuals - External	-	-	2,095	2,095	-
Deacons Practical Work Costs	-	-	2,232	2,232	320
Gifts to Individuals	140	-	719	859	-
Events Keystone	1,298	-	-	1,298	-
Events CFP	1,495	-	-	1,495	-
Events Spring Getaway	1,604	-	-	1,604	-
Events Summer Camp	922	-	-	922	-
Events CPCP Holiday Club	-	-	-	-	-
Events All	-	-	-	-	3,961
Bookstall	137	-	15	152	502
Photocopier	2,338	-	-	2,338	2,581
Depreciation - Church Equipment	-	-	-	-	-
Total expenditure	£ 122,126	£ -	£ 61,493	£ 183,619	£ 173,814

In 2021-2022, charitable activities expenditure included £3,256 relating to restricted funds, £0 relating to designated funds. The balance related to general funds.

Improvements to processing have resulted in some expense lines not being directly comparable across years, notably in respect of salaries and related costs, and venue costs

As pence are not shown there are some slight discrepancies in total figures.

Accountancy fees for independent examination, included in church administration costs, in 2022-2023 were £200 (2021-2022 - £200).

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Notes to the Financial Statements - 31 May 2023 (continued)

4. Staff Costs, Trustee Remuneration and Related Party Transactions

	2023 £	2022 £
4(a) Staff Costs		
Wages, salaries and honoraria	65,057	45,500
Employer's NI	573	-
Pension contributions	9,116	41,917
	<hr/>	<hr/>
	£ 74,746	£ 87,417

During the year the church employed two Ministers, a trainee Minister (from October 2022) and a part-time Operations Manager (from November 2022). Together these individuals equate to 2.4 full time employees.

The key management personnel of the church comprise the trustees only, which includes the two ministers. The total employee benefits of the key management personnel were £62,455 (2021-2022 - £56,001).

No employee received emoluments in excess of £60,000 (2021-2022 - None)

4(b) Trustees' remuneration and related party transactions

Two trustees were paid a salary and pension for their ministerial work; this remuneration is approved under the provisions of the church's constitution. During 2022-2023 the amounts paid to Matthew Roberts totalled £32,441 (2021-2022 - £29,310) and amounts paid to Adam Wilson totalled £29,440 (2021-2022 - £26,691).

No payments or expenses were paid to any trustee in their capacity as acting as trustees. No other payments were made to trustees or persons closely connected to them nor to related parties.

During 2022-2023 a total of £21,563 was donated to the church by the trustees (2021-2022 - £14,916).

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Notes to the Financial Statements - 31 May 2023 (continued)

5. Tangible Fixed Assets

The church holds no tangible fixed assets. The value of any items of furniture and equipment owned by the church is currently below the threshold of materiality set by the trustees in the finance accounting policy.

6. Investments

The church held no investments at the start of or at any point during 2022-23, or the preceding year.

7. Debtors

	2023 £	2022 £
Tax recoverable	503	47,155
Prepayments and accrued interest	4,355	7,194
Other debtors	-	25,204
	<hr/> £ 4,858	<hr/> £ 79,553 <hr/>

Included in debtors is an amount of £55 (2021-2022 - £2,373) relating to Restricted Funds.

8. Creditors: Amounts falling due within one year

	2023 £	2022 £
Pension contributions outstanding	18,365	36,143
HMRC - NI, Income tax, Student loan	1,856	1,694
Other accruals - accounts payable	2,388	8,106
	<hr/> £ 22,609	<hr/> £ 45,943 <hr/>

Included in creditors falling due within one year is an amount of £2,255 (2021-2022 £0) relating to Restricted Funds.

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Notes to the Financial Statements - 31 May 2023 (continued)

9. Creditors: Amounts falling due after one year

The church had no creditors for amounts falling due after more than one year at 31 May 2023, or at 31 May 2022.

10. Designated Funds and Restricted Funds

The church did not operate any designated funds in the 2022-23 year, nor in the prior year.

The restricted funds are represented by funds raised and grants received for restricted purposes as detailed below.

	Balance 01/06/2022	Income	(Expenditure)	Transfers & Gains/(Losses)	Balance 31/05/2023
Deacons Fund	12,079	3,673	(5,130)	5,998	16,620
Pocklington Fund	-	58,929	(55,644)	15,204	18,489
Trainee Minister Fund	-	37,742	-	-	37,742
Rowett Fund	-	3,603	-	-	3,603
Wilson Gift	-	719	(719)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
£	12,079	£ 104,666	£ (61,493)	£ 21,202	£ 76,454

The Deacons' Fund is used to help people in need, both within and outside the church, practically or financially

The Pocklington Fund is used to support the costs of a new church being established in Pocklington ('Christ Presbyterian Church Pocklington') which is a separate ministry of Trinity Church York

The Trainee Minister Fund is used in support of employment and other costs associated with two trainee ministers who started in July 2023, with some funds being raised in advance in the 2022-2023 financial year.

The Rowett Fund is used to meet part of the employment costs of Mr E Rowett, one of the two trainee ministers. It holds funds raised by Mr Rowett's individual supporters specifically for his employment costs.

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Notes to the Financial Statements - 31 May 2023 (continued)

11. Analysis of Net Assets by Fund

Current Year

	Unrestricted Funds		Restricted Funds	Total
	General Funds	Designated Funds	Funds	31 May 2023
	£	£	£	£
Tangible fixed assets	-	-	-	-
Investment fixed assets	-	-	-	-
Current assets	75,765	-	78,709	154,474
Creditors				
Amounts falling due within one year	(20,354)	-	(2,255)	(22,609)
Amounts falling due after one year	-	-	-	-
	£ 55,411	-	£ 76,454	£ 131,865

Comparative Year

	Unrestricted Funds		Restricted Funds	Total
	General Funds	Designated Funds	Funds	31 May 2022
	£	£	£	£
Tangible fixed assets	-	-	-	-
Investment fixed assets	-	-	-	-
Current assets	99,489	-	12,079	111,568
Creditors				
Amounts falling due within one year	(45,943)	-	-	(45,943)
Amounts falling due after one year	-	-	-	-
	£ 53,546	£ -	£ 12,079	£ 65,625

Notes to the Financial Statements - 31 May 2023 (continued)

12. Comparative Statement of Financial Activities

2022-2023 is the charity's first financial year that is subject to accruals accounting. The 2021-22 figures have been restated to provide a like-for-like comparison in the preceding notes.

In future years a comparative Statement of Financial Activities will be produced. In this first year of accruals accounting the Trustees concluded that the work involved to re-state 2020-2021 figures as well, in order to populate a comparative column for a Prior Year SOFA, could not be justified as it would not add sufficient useful information for the reader of the accounts.

Trinity Church York
Trustees' Annual Report and Financial Statements
for the year ended 31 May 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRINITY CHURCH YORK**

I report to the trustees on my examination of the financial statements of Trinity Church York ("the charity") for the year ended 31 May 2023.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Trinity Church York, 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.
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Robert W Woolley BA(Hons), BFP, FCA, DChA
R W Woolley Limited
35 Eastfield Lane
Dunnington
YORK
YO19 5ND

22 March 2024