

Trinity Church York
Trustees' Annual Report and Financial Statements
for the year ended
31 May 2024

Trinity Church York

Trustees' Annual Report and Financial Statements

For the year ended 31 May 2024

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Trustees' Annual Report

For the year ended 31st May 2024

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 2024.

The Financial Statements comply with the Charities Act 2011, the Constitution dated 13th April 2020 and revised 11th April 2024, 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@trinitychurchofthornton.org.uk
Website	www.trinitychurchofthornton.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 YO19 5ND

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, which was revised on 11th April 2024. 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 resigned as a trustee on 11th September 2023, and was replaced by Simon Jackson as trustee and treasurer. Jamie Smith replaced Tim Toase as the trustee representing the deacons on 13th November 2023.

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 24th October 2023.

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 was employed as Operations Manager for 2 days a week.

Robert Gooch, Robert Rampley, Timothy Toase, Jamie Smith, Eduardo Castro and Andrew Durant served as deacons. Tim Toase stopped serving as a deacon in April 2023. Jamie Smith and Eduardo Castro were ordained as deacons on 12th November 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, 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

The main service continued in the morning, with a church fellowship meeting taking the format of an all age Sunday school on Sunday afternoons. The fortnightly small group, prayer meeting and pastoral work continued, led by the Minister Adam Wilson. Several events were held in addition to the normal activities of the church. Adam regularly took school assemblies and RE lessons in the local infant school. The church continues to meet in Burnby Hall.

It is intended that a separate CIO will be set up for Christ Presbyterian Church Pocklington in 2025.

Achievements and performance - Trinity Church York

During the year 15 adults became members of the church, 5 of those were through baptism. We also baptised 2 children of church members. There were 91 adult members on 31st May 2024.

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

The average Sunday morning attendance from June 2023 to May 2024 was 126 people. However, data was not recorded for three months of this year. Attendance data was not recorded for the evening service.

Achievements and performance - Christ Presbyterian Church Pocklington

During the year 5 adults became members of the church, none of those were through baptism. We also baptised 1 child of church members. There were 31 adult members on 31st May 2024.

No marriages were solemnized in CPCP.

The average Sunday morning attendance from June 2023 to May 2024 was 35 people. The average attendance at Five O'Clock Fellowship was 23 people.

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.

It is intended to create a new CIO for Christ Presbyterian Church Pocklington in 2025, and then to separate the two churches into the two CIOs.

Financial Review

The accounts show a surplus of income over expenditure of over £69,000. The largest contribution to this surplus was the funds raised for Christ Presbyterian Church Pocklington, not all of which have been spent this year, establishing some reserves for CPCP.

Income for the year on all funds amounted to £336,926 (2023 - £249,859), and expenditure for the year on all funds amounted to £267,280 (2023 - £183,619) resulting in an overall

surplus of £69,646 (2023 - £66,240). As in 2022-2023, income for Christ Presbyterian Church Pocklington far exceeded expenditure.

During the year, the final part of the historic pension backlog was cleared, greatly reducing the liabilities position compared to previous years.

Reserves policy

At the financial year end the church held unrestricted general funds amounting to £66,394 (2023 - £55,411), and restricted funds amounting to £132,617 (2023 - £76,454).

An unrestricted designated fund was created during the year for support of the Saviourgate Study Centre, which provides a place to meet and study, and a lecture programme. The balance of this fund at the financial year end was £2,500.

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	Roland Kettle
Position	Chair of Trustees
Date	22/03/2025

Trinity Church York
Statement of Financial Activities
For the year ended 31 May 2024

	Note	Unrestricted Funds General	Designated	Restricted Funds	Total Funds	
		£	£	£	2024 £	2023 £
Income and endowments from:						
Donations and legacies	2(a)	146,518	2,531	176,384	325,433	243,262
Other trading activities	2(b)	8,878	-	-	8,878	6,043
Investments	2(c)	2,615	-	-	2,615	554
Total income		158,011	2,531	176,384	336,926	249,859
Expenditure on:						
Charitable activities	3(a)	147,028	31	120,221	267,280	183,619
Total expenditure		147,028	31	120,221	267,280	183,619
Net income/(expenditure) before gains and losses on investments						
		10,983	2,500	56,163	69,646	66,240
Net gains/(losses) on investments	6	-	-	-	-	-
Net income/(expenditure)		10,983	2,500	56,163	69,646	66,240
Transfers between funds		-	-	-	-	-
Net movement in Funds		10,983	2,500	56,163	69,646	66,240
Reconciliation of funds:						
Fund balances brought forward at 1 June 2023		55,411	-	76,454	131,865	65,625
Fund balances carried forward at 31 May 2024		£ 66,394	£ 2,500	£ 132,617	£ 201,511	£ 131,865

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 11 to 19 form part of these financial statements.

Trinity Church York

Balance Sheet as at 31 May 2024

		Unrestricted Funds		Restricted Funds	Total	
		General	Designated		2024	2023
	Note	£	£	£	£	£
Fixed Assets						
Tangible fixed assets	5	-	-	-	-	-
Investments	6	-	-	-	-	-
		-	-	-	-	-
Current Assets						
Debtors	7	14,954	125	4,993	20,072	4,858
Cash at bank and in hand		55,321	2,375	128,561	186,257	149,616
Total Current Assets		70,275	2,500	133,554	206,329	154,474
Current Liabilities						
Creditors: amounts falling due within one year	8	3,881	-	937	4,818	22,609
Total Current Liabilities		3,881	-	937	4,818	22,609
Net Current Assets		66,394	2,500	132,617	201,511	131,865
Total assets less current liabilities		66,394	2,500	132,617	201,511	131,865
Non-Current Liabilities						
Creditors: falling due after more than one year	9	-	-	-	-	-
Total Non-Current Liabilities		-	-	-	-	-
Total Net Assets		£ 66,394	£ 2,500	£ 132,617	£ 201,511	£ 131,865
Church Funds						
Unrestricted General Funds		66,394	-	-	66,394	55,411
Unrestricted Designated Funds	10	-	2,500	-	2,500	-
Restricted Funds	10	-	-	132,617	132,617	76,454
Total Church Funds		£ 66,394	£ 2,500	£ 132,617	£ 201,511	£ 131,865

Approved by the Trustees on 22 March 2025 and signed on the board's behalf by:

Roland Kettle

Simon Jackson

Chair

Treasurer

The notes on pages 11 to 19 form part of these financial statements.

Notes to the Financial Statements - 31 May 2024

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.

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (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.

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (continued)

	Unrestricted Funds		Restricted	Total Funds	
	General	Designated	Funds	2024	2023
	£	£	£	£	£
2. Income and Endowments					
2(a) Donations and legacies					
Bank Regular Giving	77,239	-	18,328	95,567	84,387
Bank One-off Giving	400	100	-	500	595
GoCardless Churchsuite Giving	2,556	196	1,956	4,708	4,609
CAF and Stewardship	6,150	-	200	6,350	8,340
Stripe Churchsuite Giving	10,055	604	1,927	12,586	12,681
Sunday Service Giving	17,180	-	4,427	21,607	15,794
External Church Giving	-	98	-	98	8,744
External Individual One-off Giving	1,580	1,110	1,600	4,290	6,595
External Individual Regular Giving	1,930	98	877	2,905	1,960
External CAF and Stewardship	4,821	200	74,974	79,995	2,154
External Stripe Churchsuite Giving	100	-	-	100	1,645
External Support for Rev A Wilson	-	-	86	86	3,295
Trust Funds One-off Giving	700	-	-	700	27,758
Presbytery Funding	-	-	64,061	64,061	39,000
Tax Recoverable on Gifts	23,807	125	7,948	31,880	25,705
	146,518	2,531	176,384	325,433	243,262

In 2022-2023, donations income included £104,666 relating to restricted funds, £0 to unrestricted designated funds. The balance related to unrestricted general funds.

2(b) Income from other trading activities					
Venue lettings	1,365	-	-	1,365	900
Events	7,028	-	-	7,028	4,553
Bookstall	485	-	-	485	590
	8,878	-	-	8,878	6,043

In 2022-2023, all income from other trading activities related to unrestricted general funds.

2(c) Investment income					
Deposit and other interest	2,615	-	-	2,615	554
	2,615	-	-	2,615	554

In 2022-2023, all investment income related to unrestricted general funds.

Total Income	£ 158,011	£ 2,531	£ 176,384	£ 336,926	£ 249,859
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Trinity Church York

Notes to the Financial Statements - 31 May 2024 (continued)

	Unrestricted Funds		Restricted	Total Funds	
	General	Designated	Funds	2024	2023
	£	£	£	£	£
3. Analysis of Expenditure					
3(a) Charitable activities					
Staff Salary/Stipend	41,209	-	67,055	108,264	65,058
Employers NI	1,246	-	2,034	3,280	574
Pension Contributions	4,847	-	6,289	11,136	9,117
Payroll cost	487	-	-	487	-
Ministers' Housing	17,822	-	21,176	38,998	31,538
Church Services-Ministry	896	-	-	896	880
Church Services-Ministry CPCP	-	-	266	266	527
Church Administration	1,255	-	101	1,356	1,430
Ministry Students	248	-	-	248	343
Ministry Women	36	-	15	51	110
Ministry Children	395	-	94	489	143
Ministry Study Centre	303	-	-	303	876
On-line System Charges	1,218	-	177	1,395	865
Bank Charges	192	-	150	342	141
Accountancy Fees: Independent Examination	400	-	-	400	200
Accountancy Fees: Other Advice	350	-	-	350	-
Venue Hire	17,951	-	6,419	24,370	22,385
Venue costs Quilter Guild	-	-	-	-	(475)
Venue costs YCT	4,447	-	-	4,447	4,462
Venue Sundry Purchases	361	-	112	473	64
Venue Cleaning	3,616	-	-	3,616	1,743
Cleaning/Waste/Other	1,751	-	-	1,751	1,412
Electricity	12,277	-	-	12,277	4,637
Water Rates	355	-	-	355	106
Venue Equipment	819	-	81	900	1,454
Venue Miscellaneous	4,036	-	-	4,036	245
Insurance Building and Contents	3,721	-	-	3,721	5,541
Safeguarding Costs	495	-	-	495	265
Broadband/Telephone	386	-	-	386	454
Publicity	606	-	268	874	1,194
Staff Travel and Subsistence	879	-	1,571	2,450	3,288
Conference and Training Costs	306	-	90	396	436
Food	29	31	150	210	68
Refreshments and Kitchen Costs	1,243	-	302	1,545	467
Entertaining	475	-	137	612	671
Books-Staff	195	-	173	368	333
IPC Contribution	11,757	-	1,390	13,147	9,172
Gift Aid (claimed on gifts other charities)	-	-	-	-	94
Deacons Gifts Individuals - Internal	-	-	9,145	9,145	551
Deacons Gifts to Organisations	-	-	2,000	2,000	250
Deacons Gifts to Individuals - External	-	-	-	-	2,096
Deacons Practical Work Costs	-	-	405	405	2,233
Gifts to Individuals	521	-	-	521	859
Events Keystone	765	-	-	765	1,299
Events CFP	1,198	-	-	1,198	1,495
Events Spring Getaway	4,504	-	-	4,504	1,605
Events Summer Camp	29	-	-	29	922
Events CPCP Holiday Club	-	-	9	9	-
Events All	543	-	-	543	-
Bookstall	1,231	-	221	1,452	153
Photocopier	1,628	-	391	2,019	2,338
	147,028	31	120,221	267,280	183,619

In 2022-2023, charitable activities expenditure included £61,493 relating to restricted funds, £0 relating to unrestricted designated funds. The balance related to unrestricted general funds.

Total expenditure	£	147,028	£	31	£	120,221	£	267,280	£	183,619
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Trinity Church York

Notes to the Financial Statements - 31 May 2024 (continued)

4. Staff Costs, Trustee Remuneration and Related Party Transactions

	2024 £	2023 £
4(a) Staff Costs		
Wages, salaries and honoraria	108,264	65,058
Employer's NI	3,280	574
Pension contributions	11,136	9,117
	<hr/>	<hr/>
	£ 122,680	£ 74,749

During the year the church employed two Ministers, two trainee Ministers (from July 2023) and a part-time Operations Manager. Together these individuals equate to 4.4 full time employees (2022-2023 - 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 £65,996 (2022-2023 - £62,455).

No employee received emoluments in excess of £60,000 (2022-2023 - 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 2023-2024 the amounts paid to Matthew Roberts totalled £33,306 (2022-2023 - £32,411) and amounts paid to Adam Wilson totalled £32,689 (2022-2023 - £29,440).

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 2023-2024 a total of £19,115 was donated to the church by the trustees (2022-2023 - £21,563).

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (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 2023-24, or the preceding year.

7. Debtors

	2024 £	2023 £
Tax recoverable	17,844	503
Prepayments and accrued interest	2,228	4,355
	<hr/>	<hr/>
	£ 20,072	£ 4,858
	<hr/>	<hr/>

Included in debtors is an amount of £4,993 (2022-2023 - £55) relating to restricted funds and £125 (2022-2023 - £0) relating to unrestricted designated funds.

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Pension contributions outstanding	774	18,365
HMRC - NI, Income tax, Student loan	-	1,856
Other accruals - accounts payable	4,044	2,388
	<hr/>	<hr/>
	£ 4,818	£ 22,609
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Included in creditors falling due within one year is an amount of £937 (2022-2023 - £2,255) relating to restricted funds and £0 (2022-2023 - £0) relating to unrestricted designated funds.

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (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 2024, or at 31 May 2023.

10. Designated Funds and Restricted Funds

The designated funds are represented by funds raised and grants received for designated purposes as detailed below. The church did not operate any designated funds in the 2022-23 year.

	Balance 01/06/2023		Income	(Expenditure)		Transfers & Gains/(Losses)		Balance 31/05/2024
Saviourgate Fund	£	-	£ 2,531	£	(31)	£	-	£ 2,500

The Saviourgate Fund is used to support the costs of a Christian study centre and lecture programme.

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

	Balance 01/06/2023		Income		(Expenditure)		Transfers & Gains/(Losses)		Balance 31/05/2024	
Deacons' Fund		16,620		4,687		(11,551)		-		9,756
CPCP Fund		18,489		138,064		(66,879)		-		89,674
CPCP Deacons' Fund		-		1,250		-		-		1,250
Trainee Minister Fund		37,742		12,000		(20,397)		-		29,345
Rowett Fund		3,603		20,383		(21,394)		-		2,592
	£	76,454	£	176,384	£	(120,221)	£	-	£	132,617

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

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

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

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.

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (continued)

11. Analysis of Net Assets by Fund

Current Year

	Unrestricted Funds		Restricted Funds	Total
	General Funds	Designated Funds	Funds	31 May 2024
	£	£	£	£
Tangible fixed assets	-	-	-	-
Investment fixed assets	-	-	-	-
Current assets	70,275	2,500	133,554	206,329
Creditors				
Amounts falling due within one year	(3,881)	-	(937)	(4,818)
Amounts falling due after one year	-	-	-	-
	£ 66,394	£ 2,500	£ 132,617	£ 201,511

Comparative 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

Trinity Church York

Notes to the Financial Statements - 31 May 2024 (continued)

12. Comparative Statement of Financial Activities - 31 May 2023

This is the first year that a comparative SOFA has been produced for the previous year, 2022-2023 was the charity's first financial year that was subject to accruals accounting.

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

Trinity Church York
Trustees' Annual Report and Financial Statements
for the year ended 31 May 2024

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 2024.

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

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 qualified member of The Institute of Chartered Accountants in England and Wales, 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 which gives me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the financial statements do not accord with the accounting 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

24 March 2025