

REGISTERED CHARITY NO 1192265

TRINITY ST ANDREW'S CHURCH, SKIPTON

**REPORT OF THE TRUSTEES &
UNAUDITED FINANCIAL STATEMENTS**

for the year ended

31 August 2024

TRINITY ST ANDREW'S CHURCH, SKIPTON

ADDRESS: Trinity St Andrew's Church
Newmarket Street
Skipton
North Yorkshire
BD23 2JE

**CORRESPONDENCE
ADDRESS:** Revd S McIvor
3 Park Wood Close
Skipton
BD23 1QW

MINISTER: Revd S McIvor

BANKERS: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Central Finance Board
of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

**INDEPENDENT
EXAMINER:** Julie Bridgford
Keith Bridgford & Co
Chartered Accountants
The Rainhall Centre
Rainhall Road
Barnoldswick
Lancashire
BB18 5DR

TRINITY ST ANDREW'S CHURCH, SKIPTON

REPORT OF THE CHURCH MEETING for the year ended 31 August 2024

A Local Ecumenical Partnership (LEP) in which members of the Methodist Church and the United Reformed Church share in Worship, Fellowship, Service and Mission

Administrative Information

The name of the church is Trinity St Andrew's. It is a part of the Skipton & Grassington Methodist Circuit [27/18]. The church is a LEP between the Methodist Church and the United Reformed Church – the ownership of the buildings on Newmarket St. being vested in the United Reformed Church and on Westmoreland St. being vested in the Methodist Church.

Correspondence address: 3 Park Wood Close, Skipton, BD23 1QW

Email: ministerskiptonandgrassington@gmail.com

All correspondence should be addressed to the Church Correspondence Secretary (Rev S McIvor) at the above address.

Aims and Organisations

As the people of God meeting at Trinity St Andrew's, we share the conviction that God has a purpose for us to fulfil in our town and wider community. In seeking to learn more of God's will and purpose for us these are our mission priorities:

- That we will know Christ and make Christ known
- That worshipping, working and praying together will result in a relevant, growing, inclusive, all age church.
- That we will continue to be a Christian presence into the future and recognise that people are more important than buildings.
- That our mission priorities will include: -
 - Welcome and hospitality
 - Social justice
 - Worship and prayer
 - Encouraging and enabling growth in relationship with God (individually and together).
- That we will be known as Christians working for good in our community.
- That we will have a base which provides the right facilities and resources to enable the work of God's kingdom.
- That we will have the courage to lay down the things we can no longer do and be open to the new things God may be calling us to do.
- That we will continue to work in partnership with our ecumenical friends.

We seek to put these mission priorities into practice through the work of the whole people of God led by an ordained minister and a team of Steward-Elders and trustees appointed by the Church Meeting

The trustees have complied with their duties under Section 4 of the 2006 Charities Act to pay due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the church should undertake.

Governance

The affairs of the church are managed by the Church Meeting which meets quarterly during the year. All those holding Methodist membership, United Reformed Church membership and joint membership are entitled to attend meetings and to vote.

The Minister in pastoral charge of this Church is the Revd Susan McIvor.

Review of progress and achievements

Number of Church Members: 120 Members, of which 90 Methodist, 14 URC, 13 Joint.

The 12 months from August 2023 to 2024 have seen the two congregations, which amalgamated in July 2023 to form Trinity St Andrew's, start to worship together in our Westmoreland Street church building. We have been excited to see our fellowship grow together and the vibrancy of worship in a smaller building has been a particular joy. We have welcomed new attendees, some of whom have become new members. Ultimately, we are hoping to reduce our number of buildings and management roles to give renewed energy to engage in God's calling to share his transforming love.

The coming together of the two churches has meant trustees are responsible for the buildings on the Newmarket St. site and the Westmoreland St. site. We have been engaged in a period of reflection on our mission as a church and the use of our buildings. The church on Westmoreland St. now being our primary place of worship and we are looking towards a future of community mission work expansion from that building.

Currently around two dozen community groups regularly make use of the buildings on the two sites. Our Newmarket St. site hosts Skipton Food Bank. We provide Warm Space Hubs at both sites during the cooler months, the project at Newmarket St. is a Wellbeing Café, now set up as an independent group from the church, attended by up to 70 adults who are vulnerable or in need of support or social interaction. Some are referred by GP's or Social Services. Wellbeing Café runs all year round, while our Open Door Warm Space hub at Westmoreland St. runs in the winter months and provides a hot meal and an opportunity to connect with others, as well as the church community. During the warmer months this is rebranded as Welcome Space. Happy Mondays is a weekly group at Westmoreland St. attended by around 40 adults with special needs, disabilities and mental health needs. This is run in partnership with Exclusively Inclusive. Both sites host U3A classes and community groups as diverse as Alcoholics Anonymous, Dementia Support, Rainbows and Brownies.

A part-time Community Worker is employed by the church to work from Westmoreland St. As well running the Warm Space Hub, he has established a Community Allotment which is visited by a number of local groups: young and old. Among the many other church activities including prayer groups and bible study house groups, we run a Coffee Shop three times a week, Messy Church monthly, Men's Fellowship, a Ladies "Monday Group", services including music and communion are held at local nursing and residential homes.

Well over 500 followers and subscribers access our content on Facebook and YouTube. Our weekly worship is livestreamed which allows people to access it even when not attending. Currently there are over 100 views each week.

Looking ahead into 2024-25 we continue to raise money to improve the facilities at the Westmoreland St. site, so that we can expand our offering to the community and start to move some of the activities from the Newmarket St. site across, with an eventual plan to close the Newmarket St. site. To date we have raised the majority of the money through local fundraising and grants. We expect the extension to be built in the latter half of 2025.

Financial information

The church continues to be financially viable and offers a considerable “share” towards the costs of ministry and maintenance of the work in the Circuit. The Church Treasurer is a member of the Finance and Property Committee and reports regularly to the Church Meeting.

As a church we are working out our vision, as to our future areas of mission and the best way to use of our buildings.

TRINITY ST ANDREW’S CHURCH, SKIPTON

OFFICERS: Minister

Revd Susan McIvor

The officers elected by Church members at the AGM are:

CHURCH SECRETARY:

Neil Platt

TREASURER:

Martin Bendall

PASTORAL SECRETARIES:

Jane Holmes

Angela Walls

Revd Roger Fox

STEWARD ELDERS:

Neil Platt

Karen Bendall

Eileen Lloyd

Marie Hickman

Helen Coombes

OTHER TRUSTEES

Judy Rogers

Alistair Hey

Stephen Coombes

FINANCE & PROPERTY COMMITTEE: (Newmarket St. Site)

Jean Bedford

Peter Bedford (Chair)

Martin Bendall

Tim Crossley (Secretary)

Judith Duxbury (Property Steward)

Jane Holmes

Property Steward, Westmoreland St. site:

Richard Waller

Trusteeship

The church buildings and hall on both sites are occupied on a formal basis with full running and maintenance costs being borne by the Church Meeting. Parts of the hall are leased to various organisations on leases terminating within five years. The property on Newmarket St. is vested in the Yorkshire Congregational Union as custodian trustee.

Any full member of our church can attend our church meetings and vote. Membership is via a commitment to a Christian style of living/worship and the church “receives” new members via a formal part of a service.

The investments are vested in the Yorkshire Congregational Union or the Central Finance Board of the Methodist Church and TMCP (Trustees of Methodist Church Purposes) as custodian trustees.

Reserves policy

Background

Reserves are money (income) given to the church which is freely available for our general purposes. Therefore, this policy covers our bank account and Central Finance Board (CFB) accounts.

The definition of Reserves means that our restricted and endowment funds are excluded.

The policy

The church aims to hold liquid reserves of the approximate equivalent of three quarterly circuit assessment payments plus £5k. This is approximately £52k. The church holds well in excess of this in a deposit account administered by the Central Finance Board of the Methodist Church.

Risk review

The Finance and Property Committee have conducted a review of the major risks to which the church is exposed and systems have been developed to mitigate those risks. Procedures are in place to minimise internal risks and these procedures are periodically reviewed to ensure that they still meet the needs of the church.

Statement of Trustees’ responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity’s financial activities during the year and its position at the end of the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the

financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Church Meeting on

by:



Revd S McIvor



Mr M Bendall

**TRINITY ST ANDREW'S CHURCH, SKIPTON
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TRINITY ST ANDREW'S CHURCH, SKIPTON**

I report on the financial statements of Trinity St Andrew's Church, Skipton, for the year ended 31 August 2024 which are set out on pages 9 to 14.

Respective responsibilities of the church members and examiner

The church trustees are responsible for the preparation of the financial statements. The church trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with of my examination, no matter has come to my attention:

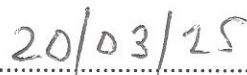
1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare financial statements which agree with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met, or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


.....
Julie Bridgford FCA
Keith Bridgford & Co
The Rainhall Centre, Rainhall Road
Barnoldswick
Lancashire
BB18 5DR


.....
Date

TRINITY ST ANDREW'S CHURCH, SKIPTON**STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	2023 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2a	85,629	20,488	-	106,117	73,177
Activities for generating funds	2b	36,039	-	-	36,039	29,576
Investment income	2c	13,950	329	167	14,446	7,766
Incoming resources from charitable activities	2d	<u>17,000</u>	<u>67,000</u>	<u>-</u>	84,000	<u>22,148</u>
		<u>152,618</u>	<u>87,817</u>	<u>167</u>	240,602	<u>147,138</u>
Resources expended						
Cost of generating funds	3a	57,434	-	-	57,434	51,878
Investment management costs	3b	1,366	-	-	1,366	1,251
Charitable activities	3c	90,041	10,985	-	101,026	96,389
Governance costs	3d	<u>840</u>	<u>-</u>	<u>-</u>	840	<u>780</u>
		<u>149,681</u>	<u>10,985</u>	<u>-</u>	160,666	<u>136,072</u>
Net incoming/(outgoing) resources before transfers						
		2,937	76,832	167	79,936	(17,631)
Transfers from Trinity Methodist Church		-	-	-	-	1,439,823
Net incoming/(outgoing) resources before other recognised gains and losses						
		2,937	76,832	167	79,936	11,066
Revaluation of functional property		(5,722,255)	-	-	(5,722,255)	691,796
Gains/(losses) on investments		-	364	9,839	10,203	(1,875)
Net movement in funds		<u>(5,719,318)</u>	<u>77,196</u>	<u>10,006</u>	(5,632,116)	<u>2,112,113</u>
Total funds brought forward		8,016,820	10,671	204,633	8,232,124	6,120,011
Total funds carried forward		<u>2,297,502</u>	<u>87,867</u>	<u>214,639</u>	2,600,008	<u>8,232,124</u>

The attached notes form part of these financial statements

TRINITY ST ANDREW'S CHURCH, SKIPTON**BALANCE SHEET 31 August 2024**

		<u>2024</u>		<u>2023</u>	
		£	£	£	£
	Note				
Fixed assets					
Tangible assets	5		2,142,836		7,865,091
Investments	6		<u>216,689</u>		<u>206,486</u>
			2,359,525		8,071,577
Current assets					
Debtors and prepayments	7	18,289		11,396	
Cash at bank and in hand		<u>223,034</u>		<u>149,931</u>	
		241,323		161,327	
Creditors: amounts falling due within one year					
Creditors and accrued income	8	<u>840</u>		<u>780</u>	
Net current assets			240,483		160,547
Total assets less current liabilities			<u>2,600,008</u>		<u>8,232,124</u>
Net assets			<u>2,600,008</u>		<u>8,232,124</u>
Represented by:					
Unrestricted funds					
General fund			154,666		151,729
URC Property fund			2,142,836		7,865,091
Restricted funds					
Prize funds		1,125		1,063	
Croft and Robinson		5,450		4,944	
Coffee shop legacy fund		4,789		4,664	
Building Fund		<u>76,503</u>			
			87,867		10,671
Endowment funds	10		214,639		204,633
			<u>2,600,008</u>		<u>8,232,124</u>

Approved on behalf of Trinity St Andrew's Church, Skipton on

by:



 Revd Susan McIvor



 Mr M Bendall

The attached notes form part of these financial statements

TRINITY ST ANDREW'S CHURCH, SKIPTON**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2023****1. Accounting Policies****Basis of preparation of financial statements**

The accounts have been prepared in accordance with the Charities Act 2011 and applicable accounting standards, under the historical cost accounting rules and comply in all material matters with the Statement of Recommended Practice "Accounting and Reporting by Charities" revised 2005.

The Financial Statements are prepared under the historical cost convention except for fixed and investments assets, which are included in the Financial Statements at their market value at the balance sheet date and the gain or loss is taken to the Statement of Financial Activities.

Incoming resources**Voluntary Income**

Collections are recognised when received by or on behalf of the church.

Planned giving under Gift Aid is recognisable only when received.

Tax recoverable on Gift Aid donations is estimated and recognised at the end of the financial year.

Donations and legacies to the church are accounted for as soon as the church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the church is reasonably certain.

Income from investments

Bank interest is accounted for when receivable.

Dividends are accounted for when due and payable.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 August.

Outgoing resources**Donations**

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the church.

Activities directly relating to the work of the church

The payments to the Methodist Church are accounted for when due.

Funds

Unrestricted funds represent the funds of the church which are not subject to any restrictions regarding their use and are available for application on the general purposes of the church. Funds designated for a particular purpose by the church (eg. The URC Property Fund) are also treated as unrestricted.

Endowment fund capital must be maintained except where the church members decide to convert endowed capital into income for use on the property. Any income on this capital can be applied for any purpose.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

Fixed assets

Tangible fixed assets (excluding investments) are functional assets used for charitable purposes and are stated at a valuation based on the most recent insurance valuation.

Investments

Investments are valued at market value.

Current assets

Short term deposits include cash held on deposit with The Yorkshire Congregation Union, The Trustees for Methodist Church Purposes, the Central Finance Board of the Methodist Church or at the bank.

TRINITY ST ANDREW'S CHURCH, SKIPTON**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024 contd.**

	Unrestricted	Restricted	Endowment	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
2. Incoming resources					
a) <u>Voluntary Income</u>					
Collections - cash	5,779	-	-	5,779	4,705
Collections - envelopes	4,366	-	-	4,366	76,468
Covenants	39,532	-	-	39,532	40,997
Income tax recoverable	21,195	-	-	21,195	11,396
Legacies and donations	14,757	20,488	-	35,245	9,611
	<u>85,629</u>	<u>20,488</u>	<u>-</u>	<u>106,117</u>	<u>73,147</u>
b) <u>Activities for generating funds</u>					
Rents receivable & room lettings	32,228	-	-	32,228	23,765
Coffee shop sales	3,811	-	-	3,811	4,409
Fund raising events	-	-	-	-	1,402
	<u>36,039</u>	<u>-</u>	<u>-</u>	<u>36,039</u>	<u>29,576</u>
c) <u>Investment Income</u>					
Quoted investment income	4,654	-	-	4,654	6,214
Income from solar panels	2,057	-	-	2,057	-
Bank interest & dividends	7,239	329	167	7,735	1,600
	<u>7,667</u>	<u>329</u>	<u>167</u>	<u>14,446</u>	<u>28,324</u>
d) <u>Incoming resources from charitable activities</u>					
Playgroup fees	-	-	-	-	9,620
Grants	17,000	67,000	-	84,000	12,528
	<u>17,000</u>	<u>67,000</u>	<u>-</u>	<u>84,000</u>	<u>22,148</u>
3. Resources expended					
a) <u>Costs of generating funds</u>					
Coffee shop costs	911	-	-	911	2,207
Property repairs & maintenance	15,120	-	-	15,120	5,338
Heat, light & water	25,132	-	-	25,132	25,683
Cleaning & materials	7,137	-	-	7,137	11,507
Publicity	2,349	-	-	2,349	-
Insurance	6,786	-	-	6,785	5,693
Legal & Professional costs	-	-	-	-	1,450
	<u>57,434</u>	<u>-</u>	<u>-</u>	<u>57,434</u>	<u>44,392</u>
b) <u>Investment management costs</u>					
Management fees	1,366	-	-	1,366	1,251
c) <u>Charitable activities</u>					
Payments to United Reformed Church	1,996	-	-	1,996	2,114
Payments to Methodist Circuit	68,750	-	-	68,750	53,125
Wages lay worker	11,440	-	-	11,440	1,655
Refund from Pension Reserve Fund	(3,200)	-	-	(3,200)	-
Expenditure on building work	-	10,985	-	10,985	-
Mission & charity donations	6,279	-	-	6,279	8,394
Junior Church	205	-	-	205	502
Office & administration costs	2,094	-	-	2,094	2,603
Sundry expenses	2,477	-	-	2,477	3,082
Playgroup staff	-	-	-	-	24,914
	<u>90,041</u>	<u>10,985</u>	<u>-</u>	<u>101,026</u>	<u>96,389</u>
d) <u>Governance costs</u>					
Independent examination fee	840	-	-	840	780

TRINITY ST ANDREW'S CHURCH, SKIPTON**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024 contd.****4. Staff costs**

No employee earned more than £60,000 pa.

No officers of the church received any remuneration or expenses from the church.

The Church employs a lay worker whose salary is part funded by grants.

5. Tangible fixed assets

	<u>Land & Buildings</u>
Value	£
At 1 September 2023	7,865,091
Revaluation in year	<u>(5,722,255)</u>
At 31 August 2024	<u>2,142,836</u>
 Depreciation	
At 1 September 2023 & at 31 August 2024	<u>-</u>
 Net book value	
At 31 August 2024	<u>2,142,836</u>
At 31 August 2023	<u>7,865,091</u>

The church buildings and hall at Newmarket Street have been included at their estimated market value.
The church buildings at Westmoreland Street are recognised in the accounts at their insured value.

6. Investments

	<u>2024</u>
	£
Carrying market value at 1 September 2023	206,486
Add surplus on revaluation	<u>10,203</u>
Carrying market value at 31 August 2024	<u>216,689</u>

	<u>2024</u>	<u>2023</u>
	£	£
At market value:		
Investment funds	6,013	5,581
Quoted stocks	191,294	182,511
Cash in hand of fund managers	19,382	18,394
 Market value carried forward	<u>216,689</u>	<u>206,486</u>

The historical cost of the investments is £172,938 (2023: £172,938)

7. Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Income tax recoverable	18,187	11,396
Mission Group	<u>103</u>	<u>-</u>
	<u>18,290</u>	<u>11,396</u>

8. Liabilities:

	<u>2024</u>	<u>2023</u>
	£	£
Amounts falling due within one year		
Accruals	<u>840</u>	<u>780</u>

TRINITY ST ANDREW'S CHURCH, SKIPTON**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024 contd.**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Endowment</u> <u>Funds</u>	<u>Total</u>
	£	£	£	£
9. Analysis of assets by fund				
Fixed assets	2,142,836	5,065	211,624	2,359,525
Current assets	155,506	82,802	3,015	241,323
Current liabilities	(840)	-	-	(840)
	<u>2,297,502</u>	<u>87,867</u>	<u>214,639</u>	<u>2,600,008</u>

10. FundsUnrestricted funds

Funds included in the balance sheet amounting to £19,192 (2023: £17,929) are designated for specific groups within the church. The URC Property Fund is unrestricted and can be used in the same way as the general fund.

Restricted funds

The Prize fund is held to provide income for prizes. The Muriel Hyde fund can only be spent on Coffee Shop issues as determined by their Committee from time to time. The Croft and Robinson fund's income can only be used for Trinity's property.

Endowment funds

The General, School and Inglis fund provide income for general purposes. The Prize fund is held with the endowment to provide income for prizes. Transfers from Endowment can only be used for the repair/improvement/upkeep of the buildings and this is conscientiously policed by URC Head Office.

<u>Fund analysis</u>	<u>Balance</u> <u>Brought</u> <u>Forward</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Transfers</u>	<u>Gains/</u> <u>(Losses)</u>	<u>Balance</u> <u>Carried</u> <u>Forward</u>
	£	£	£	£	£	£
Unrestricted funds						
General fund	151,729	152,618	149,681	-	-	154,666
URC Property Fund	7,865,091	-	-	-	(5,722,255)	2,142,836
Restricted funds						
Prize fund	1,063	62	-	-	-	1,125
Muriel Hyde legacy fund	4,664	125	-	-	-	4,789
C Croft & CE Robinson	4,944	142	-	-	364	5,450
Building Fund	-	87,488	10,985	-	-	76,503
Endowment funds						
General purposes	77,476	-	-	-	6,854	84,330
School	114,016	-	-	-	2917	116,933
Inglis Bequest	8,970	-	-	-	-	8,970
Joan Hollows	3,091	167	-	-	-	3,258
Prize fund	<u>1,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68</u>	<u>1,148</u>
	<u>8,232,124</u>	<u>240,602</u>	<u>160,666</u>	<u>-</u>	<u>(5,712,052)</u>	<u>2,600,008</u>

11. Related party transactions

There were no related party transactions during the year except for fees of £68,750 (2023: £53,125) which were paid to the Skipton and Grassington Methodist Church [27/18] of which Trinity St Andrew's Church is a member.