

**UNIVERSITY OF YORK CHAPLAINCY CENTRE  
FINANCIAL STATEMENTS  
31 DECEMBER 2020**

**CHARITY NUMBER 255881**

**INDEX**

	<b>Page</b>
Trustees' Report	2-4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-9

## UNIVERSITY OF YORK CHAPLAINCY CENTRE

### Trustees' Annual Report for the year ended 31 December 2020

#### Reference and administration details

Charity name	University of York Chaplaincy Centre
Registered charity number	255881
Charity's principal address	Diocesan House Amy Johnson Way Clifton Moor York YO30 4XT

#### Names of the charity trustees who manage the charity

The charity is administered by its management committee. During 2020 and to the date of this report, except where indicated, the trustees and managing committee were as follows:

##### Trustees:

Canon PJ Warry	- Diocesan Secretary
The Right Reverend J Frost	- Dean of York (appointed 4 June 2020)
The Venerable SJ Rushton	- Archdeacon of York (appointed 4 June 2020)

##### Management Committee:

Mr R Barton (appointed 4 June 2020)
Mr R Wivell (appointed 4 June 2020)
Mr Jeremy Barton (appointed 4 June 2020)
Mrs Kathryn Rose (appointed 4 June 2020)
Canon Peter Warry (appointed 4 June 2020)

#### Structure, governance and management

Type of governing document	Deed of Trust dated 3 May 1965.
----------------------------	---------------------------------

#### Objectives and activities

Summary of the objects of the charity set out in its governing document	The object of the charity is the maintenance upkeep and insurance of the trust property and for the benefit of the Church of England or any members thereof for use as a chaplaincy centre for the University of York.
---	--

The trust property relates to Bede House, which was built by the York Diocesan Board of Finance in the 1960s but is to be used for the purposes of the University of York Chaplaincy Centre charity. The main purpose of the charity is for the maintenance of the property for use as a chaplaincy centre, however the Trustees can allow the property to also be used for other suitable purposes as long as the costs of doing so are recovered.

The property has been used as a chaplaincy centre, but in recent years has been used as a residential property for either the chaplain or another minister since, principally for safeguarding reasons, the accommodation was no longer suitable for joint residential and chaplaincy use. To cover the costs of such a use, The York Diocesan Board of Finance have been maintaining and repairing the property in recent years.

Given the recent legacy of £159,033, the Trustees have the opportunity to now better consider the future options for the property and the chaplaincy.

**Trustees' Annual Report for the year ended 31 December 2020 (cont'd)**

**Achievements and performance**

**Achievements**

During 2019 the trustees were made aware of a legacy from a former member of University staff. The bequest was a proportion of the residual assets of the deceased's estate. Following sale of property and other assets by the executors, this has been received in two instalments with £97,800 being received in 2020 and the balance based on the residue of the estate of £61,233 in 2021.

The charity has historically reported its financial performance on a receipts and payments basis, as is permitted for charities whose annual income is below £250k. The Trustees have prepared accounts on an accruals basis for the first time this year. On this basis, the first instalment of the legacy would have been recognised as receivable in the year ended 31 December 2019, even though it was not actually received by the charity until February 2020. As such, the comparative amounts reflect this new accounting treatment. Further explanation of the change of basis of preparation of the financial statements is given in note 1. The residue of the legacy was notified to the Trustees prior to the approval of these financial statements and has therefore been recognised as revenue in the current year.

On a vacancy, Trustees are appointed by the remaining Trustees following discussion with the Archbishop of York. Following a review of the Trust Deed, the Archbishop of York, acting under the terms of the trusts, agreed to the appointment of the Archdeacon of York and the Dean of York to bring the number of trustees back up to 3. In the light of the increase in the value of assets of the trust as a result of the legacy, the Archbishop gave his consent to the members of the Investment Committee of the York Diocesan Board of Finance being appointed as the Management Committee. This supersedes an arrangement put in place in 1984 whereby the Property & Trusts Committee of the DBF (later the Property Committee) were appointed to carry out the functions of the Management Committee as provided for in the original Trust Deed.

It was also agreed with the chaplains that their general day to day expenditure which has been funded via grants from the YDBF and the Methodist Church and operated via a separate bank account did not properly sit within the objects of the charity. The 2019 accounts have been restated to reflect this understanding. If in future the terms of the trust are extended (see below), this will be revisited by the Trustees.

**Future Plans**

The Trustees intend to work with the University and the Chaplain to establish how the increased level of funding can be best applied to further the work of the chaplaincy. Depending on the long term future viability of Bede House it is envisaged that the Trustees may seek permission to widen the terms of the trust to support the work of the C of E Chaplain in supporting the spiritual and social wellbeing of students and staff. This may also include establishing a more appropriate chaplaincy facility elsewhere on the University Campus.

**Financial Review**

The total value of the reserves increased by £60,223 being a loss on investments, some investment income and the legacy. The total reserves at 31 December 2020 were £169,136 which were all unrestricted (2019: £108,913).

**Reserves**

The level of unrestricted reserves was £169,136 at 31 December 2020. The Trustees are now considering plans for the future of the charity and the use of such funds and will then be able to develop a suitable reserves policy.

## UNIVERSITY OF YORK CHAPLAINCY CENTRE

### Public Benefit

The Trustees are aware of the Charity Commission's guidance on public benefit and have had regard to it in their administration of the trust. The Trustees believe that the objectives of the trust meet the public benefit requirements and that the activities for the year are in accordance with the objectives.

### Declaration

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

Signed on behalf of the trustees

A handwritten signature in black ink, appearing to read 'P. J. Warry', with a stylized flourish at the end.

Canon P J Warry

23 November 2021

## UNIVERSITY OF YORK CHAPLAINCY CENTRE

### Independent Examiner's Report to The Trustees of the University of York Chaplaincy

I report to the Trustees on my examination of the accounts of the University of York Chaplaincy Centre for the year ended 31 December 2020 which are set out on pages 6 to 9.

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam Halsey FCA  
10 Queen Street Place  
London  
EC4R 1AG

Date: 23 November 2021

# UNIVERSITY OF YORK CHAPLAINCY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2020

	Notes	Unrestricted Funds Total 2020 £	Unrestricted Funds Total 2019 £
<b>Income and endowments from:</b>			
Investments	3	306	379
Donations	3	61,233	97,800
<b>Total income</b>		<b>61,539</b>	<b>98,179</b>
<b>Expenditure on:</b>			
Charitable activities	4	-	-
Governance costs	4	-	-
<b>Total expenditure</b>		<b>-</b>	<b>-</b>
<b>Net income before investment gains/(losses)</b>		<b>61,539</b>	<b>98,179</b>
Gains/(losses) on investments:		(1,316)	1,082
<b>Net movement in funds</b>		<b>60,223</b>	<b>99,261</b>
Funds brought forward 1 January		108,913	9,652
Funds carried forward 31 December		<b>169,136</b>	108,913

The Charity's income and expenditure all relates to continuing operations.

# UNIVERSITY OF YORK CHAPLAINCY CENTRE

## BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds Total 2020 £	Unrestricted Funds Total 2019 £
<b>Fixed assets</b>			
Investments	8	<u>6,273</u>	<u>7,589</u>
		<b>6,273</b>	<b>7,589</b>
<b>Current assets</b>			
Debtors	7a	<b>61,233</b>	97,800
Deposit	7b	<b>101,630</b>	3,524
Cash at bank	7b	<u>-</u>	<u>-</u>
		<b>162,863</b>	<b>101,324</b>
<b>Creditors</b>			
Amounts falling due within one year	8	-	-
<b>Net assets</b>		<u><b>169,136</b></u>	<u>108,913</u>
<b>Funds of the charity</b>			
Unrestricted		<b>169,136</b>	108,913
		<u><b>169,136</b></u>	<u>108,913</u>

Approved by the Board of Trustees and authorised for issue on 23rd November 2021  
and signed on behalf of the Board by:



Canon P J Warry

The notes on pages 8 to 9 form part of these accounts



# UNIVERSITY OF YORK CHAPLAINCY CENTRE

## Notes to the accounts for the year ended 31 December 2020

### 1. Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with:

- The Statement of Recommended Practice for Charities (SORP 2015);
- the Charities Act 2011; and
- Financial Reporting Standard (FRS) 102.

#### 1.2 First time adoption of FRS102

This is the first year that the charity has presented financial statements in accordance with FRS102. Previous years' financial reporting has been on the receipts and payments basis, as permitted by the Charities Act 2011. The date of transition to FRS102 was 1 January 2019, being the first day of the comparative period. The charity's result for the year ended 31 December 2019 and its financial position as at that date have been presented in these financial statements in accordance with FRS102. There were no adjustments required to the charity's reserves as at the date of transition. The adoption of FRS102 has required a change to the basis of recognition of legacy income, which is now recognised on an accruals basis whereas in the previous year the receipts basis was applied. Accordingly, the charity's net income and funds for the year ended 31 December 2019 are £97,800 higher than previously reported due to the accrual of legacy income as at that date. There were no other changes required on first time adoption of FRS102.

### 2. Accounting policies

#### FUNDS

<b>Unrestricted Funds</b>	These funds comprise those which the trustees are free to use in accordance with the charitable objects.
<b>Endowment Fund</b>	This fund represents those assets which must be held permanently by the charity, principally investments. Income arising on the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses on the investments form part of the fund.

#### INCOMING RESOURCES

<b>Investment income</b>	This is included in the accounts when receivable
<b>Interest receivable</b>	Interest is included on an accruals basis
<b>Grants payable</b>	Expenditure on grants is recorded once the fund has made an unconditional commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid.

#### ASSETS

<b>Investment gains and losses</b>	Investments held as fixed assets are included at market value at the year end. Any gain or loss on revaluation is taken to the Statement of Financial Activities.
------------------------------------	---

# UNIVERSITY OF YORK CHAPLAINCY CENTRE

## Notes to the accounts for year ended 31 December 2020 (continued)

31 DECEMBER 2020

### 3. Income and endowments from:

	Unrestricted Funds Total 2020 £	Unrestricted Funds Total 2019 £
<b>Investments</b>		
Dividends	306	379
<b>Donations</b>		
Legacies	61,233	97,800
<b>Total income</b>	<b>61,539</b>	<b>98,179</b>

### 4. Expenditure on:

<b>Charitable activities</b>	-	-
<b>Governance costs</b>	-	-
Admin expenses	-	-
<b>Total expenditure</b>	<b>-</b>	<b>-</b>

### 5. Trustee expenses

No expenses were paid to any trustees in either 2020 or 2019. No other payments were made to any trustees, persons closely connected to them or related parties.

### 6. Paid employees

There are no specific employees of the charity or related costs.

### 7a. Debtors

	2020 £	2019 £
Legacy	61,233	97,800
	<b>61,233</b>	<b>97,800</b>

The Trustees were informed of a legacy during 2019. The value of £97,800, being the first instalment, was known before the end of December 2019 and hence accounted for as income and a debtor in the 2019 accounts. This was received during 2020. A further final instalment of £61,233 has been received in 2021 based on the residue of the estate, and as an adjusting post balance sheet event this has been included as income and a debtor in the 2020 accounts.

### 7b. Cash at bank and deposits

	2020 £	2019 £
Funds held on behalf of the charity by the York Diocesan Board of Finance	101,630	3,524
Cash at bank	-	-
	<b>101,630</b>	<b>3,524</b>

The York Diocesan Board of Finance which is a separate charity, holds the investments as custodian trustee. It also currently holds the legacy and dividends received on behalf of the University of York Chaplaincy Centre.

### 8. Fixed asset investments

<b>Quoted investments</b>	2020 £	2019 £
Market value at 1 January	<b>7,589</b>	6,507
Purchases at cost	-	-
Disposal at opening market value	-	-
Revaluation	<b>(1,316)</b>	1,082
Market value at 31 December	<b>6,273</b>	<b>7,589</b>
Historic Cost	<b>600</b>	600