



Easingwold Community Church

Trustees' report and financial statements

for the year ended 31 March 2021

**Charity Registration Number:
515312**

Easingwold Community Church

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Easingwold Community Church

Legal and administrative information

Charity number	515312
Registered office	27a East Lane Shipton by Beningbrough York YO30 1AH
Trustees	Mr N Ashton Mr P Foster Ms J A Crane
Accountants	Mayfield Business Services Limited 3 Crimicar Lane Sheffield S10 4FA
Bankers	Santander UK plc 2 Triton Square Regent's Place London NW1 3AN

Easingwold Community Church

Report of the Trustees **for the Year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees at the date of this report are set out on page 1.

Structure, governance and management

The trust is governed by trustees in accordance with the Declaration of Trust "The Christian Fellowship (Easingwold and District)" dated 4th May 1984, and the Supplemental Deed of Trust dated 4th July 2007. The trustees delegate the spiritual oversight and day-to-day organisation to a leadership team. Recruitment and appointment of trustees is carried out in accordance with the provisions of the Declaration of Trust. Application for the position of trustee is open to any individual who subscribes to the statement of faith as set out in the Declaration of Trust. The trustees have given due regard to guidance published by the Charity Commission in respect of public benefit when fulfilling the objectives of the charity.

Objectives and activities

The objectives of the Trust are set out in detail in the Declaration, but summarised as the advancement of the Christian faith and the relief of hardship resulting from distress, age or sickness.

Achievements and performance

Meetings on Sundays continued intermittently at the Gaitres centre and mid-week at Springhill Court and in members' homes as virus restrictions have allowed in the year. Financial support has been given to individuals and organisations in the UK and abroad.

Financial review

Unrestricted income exceeded expenditure for the year by £1,315. Funds placed on deposit earned interest of £153. The trustees are satisfied that that the trust has sufficient unrestricted reserves to continue to fulfil its objectives.

Easingwold Community Church

Report of the Trustees for the Year ended 31 March 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting

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 and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice ('SORP')
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 proper 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.

On behalf of the board



Mr N Ashton
Trustee

Date:

1/7/21

Easingwold Community Church

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Easingwold Community Church for the year ended 31 March 2021

I report on the financial statements of Easingwold Community Church for the year ended 31 March 2021 set out on pages 2 to 10.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

K Davis

Mayfield Business Services Ltd

**K Davis BFP FCA
Independent Examiner**

Mayfield Business Services Ltd.
3 Crimicar Lane
Sheffield
S10 4FA

Date:

1/7/2021

Easingwold Community Church

Statement of Financial Activities

for the Year ended 31 March 2021

		2021	2020	
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	10,424	10,424	14,979
Investment income	3	153	153	182
Total income		<u>10,577</u>	<u>10,577</u>	<u>15,161</u>
Resources expended				
Pastoral support		2,707	2,707	485
Donations		3,372	3,372	1,787
Establishment costs		804	804	3,463
Outreach		160	160	1,136
Accountancy and independent examination		850	850	750
Subscriptions and insurance		560	560	948
Administration		740	740	361
Depreciation and impairment		69	69	92
Total resources expended		<u>9,262</u>	<u>9,262</u>	<u>9,022</u>
Net income / (expense) for the year		<u>1,315</u>	<u>1,315</u>	<u>6,139</u>
Total funds brought forward		47,947	47,947	41,808
Total funds carried forward		<u>49,262</u>	<u>49,262</u>	<u>47,947</u>

The comparative statement of financial activities for the year ended 31 March 2020 is disclosed at note 11.

All of the above amounts relate to continuing activities.

Easingwold Community Church

Statement of Financial Position

as at 31 March 2021

		31 March 2021		31 March 2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	6		209		278
Current assets					
Debtors	7	2,078		2,725	
Cash at bank and in hand		47,825		45,794	
		<u>49,903</u>		<u>48,519</u>	
Creditors					
Amounts falling due within one year	8	(850)		(850)	
Net current assets			<u>49,053</u>		<u>47,669</u>
Total assets less current liabilities			<u>49,262</u>		<u>47,947</u>
Net assets			<u>49,262</u>		<u>47,947</u>
Funds of the charity					
Unrestricted income funds			<u>49,262</u>		<u>47,947</u>
Total unrestricted funds			<u>49,262</u>		<u>47,947</u>
Total charity funds	9		<u>49,262</u>		<u>47,947</u>

These financial statements were approved by the trustees and signed on their behalf by:


Mr N Ashton
Trustee

Date: 
17/3/21

The notes on pages 7 to 10 form an integral part of these financial statements

Easingwold Community Church

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Statement of Compliance

The financial statements have been prepared in compliance with FRS102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", Charities SORP (FRS102) and the Charities Act 2011. The entity transitioned from previous UK GAAP to FRS102 as at 1 April 2015. No transitional adjustments were required in the retained funds or income and expenditure for that year.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance
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Easingwold Community Church

Notes to the Financial Statements for the Year ended 31 March 2021

2. Voluntary income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Donations	10,424	10,424	14,979	14,979
	<u>10,424</u>	<u>10,424</u>	<u>14,979</u>	<u>14,979</u>

3. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	153	153	182	182
	<u>153</u>	<u>153</u>	<u>182</u>	<u>182</u>

4. Employees

No salaries or wages have been paid to employees, including trustees, during the year.

Number of employees

The average numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2021 Number	2020 Number
<u>3</u>	<u>3</u>

5. Trustees' emoluments

There were no employees during the year apart from the trustees.

No remuneration or expenses were paid to trustees during the year.

Easingwold Community Church

Notes to the Financial Statements for the Year ended 31 March 2021

6. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2020	3,001	3,001
Additions	-	-
At 31 March 2021	3,001	3,001
Depreciation		
At 1 April 2020	2,723	2,723
Charge for the year	69	69
At 31 March 2020	2,792	2,792
Net book values		
At 31 March 2021	209	209
At 31 March 2020	278	278

7. Debtors

	31 March 2021 £	31 March 2020 £
Income tax recoverable under Gift Aid	2,078	2,725
	2,078	2,725

8. Creditors: amounts falling due within one year

	31 March 2021 £	31 March 2020 £
Accruals and deferred income	850	850
	850	850

9. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:		
Tangible fixed assets	209	209
Current assets	49,903	49,903
Current liabilities	(850)	(850)
	49,262	49,262

Easingwold Community Church

Notes to the Financial Statements for the Year ended 31 March 2021

10. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
General unrestricted funds	47,947	10,577	(9,262)	49,262

Purposes of unrestricted funds

Unrestricted funds are used for the maintenance and extension of the work of the charity.

11.

	Unrestricted funds £	Restricted funds £	Year ended 31 March 2020 Total funds £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	14,979	-	14,979
Investment income	182	-	182
Total income	15,161	-	15,161
 Resources expended			
Pastoral support	485	-	485
Donations	1,787	-	1,787
Establishment costs	3,463	-	3,463
Outreach	1,136	-	1,136
Accountancy and independent examination	750	-	750
Subscriptions and insurance	948	-	948
Administration	361	-	361
Depreciation and impairment	92	-	92
Total resources expended	9,022	-	9,022
 Net income / (expense) for the year	6,139	-	6,139
Total funds brought forward	41,808	-	41,808
Total funds carried forward	47,947	-	47,947