THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA IN THE DIOCESE OF YORK

England & Wales · Charity number 1130514

Details

Other names	ST ANDREW'S KIRK ELLA
Status	Registered
Legal form	Previously excepted
Registered	2009-07-10
Register	View on the Charity Commission register

Contact

Address	Church Office St Andrews Memorial Hall Beverley Road Kirk Ella Hull HU10 7QA
Phone	01482654713
Email	standrewschurchpcc@gmail.com
Website	www.kirkellachurch.com

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: SUNDAY SERVICE, SUNDAY SCHOOL, MIDWEEK GROUPS, YOUTH ACTIVITIES, BIBLE STUDY GROUPS, LOCAL SCHOOLS WORK, CHRISTIANITY EXPLORED COURSE, PRAYER MEETINGS.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£251,290	£218,528	-	-
2024-12-31	£227,418	£257,148	-	-
2023-12-31	£207,423	£251,809	-	-
2022-12-31	£253,421	£230,330	-	-
2021-12-31	£199,567	£198,989	-	-
2020-12-31	£185,674	£193,287	-	-

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Trustees

Name	Role	Appointed
Rev Ashley Stuart Bourne Carter	Chair	2019-09-01
David Ian Schellingerhout		2022-09-12
Dr Matthew Anthony Beech		2026-05-18
Fiona Caroline Rogers		2023-03-27
Ho Man Cheung		2023-05-22
Ian Christopher Massey		2024-05-20
Jack Thornhill		2026-05-18
Martyn Ritchie		2020-11-29
Peter Spencer		2026-05-18
Rachel Ann Fulford		2023-03-27
Rev John Anthony Telford		2020-03-03
Richard Harold Clark		2024-05-20
SALLY Annette HOPKINSON		2024-05-20
Samantha Anne French		2026-05-18
Sandie Maria Dyson		2025-04-28
Suzanne Roberts		2026-05-18

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council of the Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese of York

Reports & Accounts

Financial Year Ending 31/12/2025

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Created using ExpensePlus

Legal & Administrative Details

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese of York
Charity Number:	1130514
Charity Address:	St Andrew's Memorial Hall Beverley Road Kirk Ella Hull HU10 7QA
Trustees:	Rev Ashley Carter Rev John Telford Mr Peter Roberts Mr Andrew Blackburn Mrs Sandie Dyson (Appointed 28/04/2025) Mr Ho Man Cheung Mr Richard Clark Mr Paul Edwards Mrs Rachel Fulford Mrs Sally Hopkinson Mr Ian Massey Mrs Katherine McCann (Resigned 15/09/2025) Mr Martyn Ritchie Mrs Fiona Rogers Mr David Schellingerhout Mr Simon Warwick
Key Management Personnel:	Rev Ashley Carter (Team Rector) Rev John Telford (Associate Minister) Mr Peter Roberts (Warden) Mr Andrew Blackburn (Warden) Mrs Sandie Dyson (Treasurer) Mrs Rachel Fulford (Safeguarding)

Name & Address of Primary Banker:	Lloyds Bank PLC Silver Street Hull HU1 1HX
Independent Examiner:	Stephen D S Baker ACA MAAT Westlands Chartered Accountants McMillan House 6 Wolfreton Drive Anlaby HU10 7BY

Trustees Report

Objects of the charity

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding arrangements for ordained ministry within the Diocese of York depend on a free will offering from each congregation, giving money towards its own ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Church attendance

As at 31st December 2025 there were 135 (2024: 169) parishioners on the Church Electoral Roll; 15 names were added in 2025 (2024: 5) and 49 were removed (2024: 5). The reason for the large drop in electoral roll members was the preparation of a new electoral roll in May 2025, which takes place every 6 years, there were also a couple of removals later in the year as a result of their request, death or moving away from the parish. The electoral roll now largely represents people who also attend on Sundays. The average weekly attendance during the year was 143 adults and children (2024: 116), this number increased further on special occasions such as Easter, Christmas and Remembrance Sunday.

Review of the Year

2025 saw encouraging signs of unity and growth in numbers, largely through conversion, and a commensurate joy. New faces continued to arrive at St Andrew's both on Sunday morning and evening, both amongst young adults and older people. The work St Andrew's does with children is continuing to see positive outcomes and engagement with our local schools continue plus a vibrant "Little Stars" group for parents and pre-schoolers is all very encouraging. Through the generosity of the congregation, St Andrew's moves towards a break-even budget and the PCC is planning for the future. Events at the General Synod of the Church of England continue to be a concern at St Andrew and thus a review has been made regarding money provided to the Diocese via the free will offering (FWO). A reduction was agreed in 2024 and has carried on into 2025, this reflects St Andrew's commitment to only cover its direct ministry costs. Recent announcements by the House of Bishops are encouraging but the PCC remains vigilant to preserve her commitment to the historic Anglican inheritance. Seeing new faces in the church and the growth of the work with young children continues to bring encouragement to the church family. We look forward with hope for a growing church family.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

Financial Review

The financial accounts for 2025 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2025 show that income of £251,290 (2023: £227,418) was more than the expenditure of £218,528 (2024: £257,148). However £37,114 related to a transfer in from the closure of the Friends of St Andrew's trust and has been restricted. The total general fund deficit for the year was £4,721 but the surplus across all funds was £32,763. Planned giving was a little higher this year, overall donations were lower in 2025 than 2024 only because of a large donation for the Sunday Groups room in 2024. The Memorial Hall income has increased but other fund generating activities have not taken place.

The expenditure for 2025 was comparable to 2024, except for one off expenditure on the Sunday Groups room in 2024 and spending on the Memorial Hall refurbishment in 2025. We have had the benefit from interest on cash balances.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs -staff costs will include the total of the free will offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have increased due to a transfer in of money from the closure of the Friends of St Andrew's Trust and stand at £55,824 (2024: £16,716).

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC. The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Responsibilities of Trustees under charity law

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 Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a 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 that 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 and the Charity (Accounts and Reports) Regulations 2008. 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.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name ASB Carter SM Dyson

Signature

Date 5/4/2026

Independent Examiners Report

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese of York ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts 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 2011 Act.

Independent Examiners Qualification

I confirm that I am qualified to undertake the examination because I am a member of the [Insert Applicable Listed Body], which is one of the listed bodies.

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:

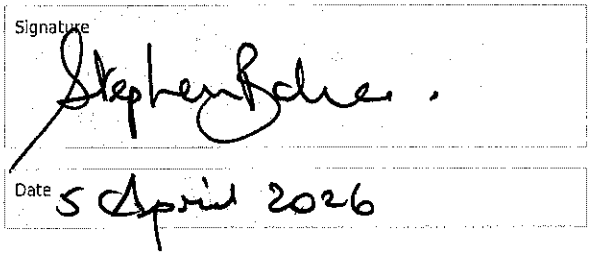
1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Independent Examiner's Details

Name:	Stephen D S Baker ACA MAAT
Address:	Westlands Chartered Accountants McMillan House 6 Wolfreton Drive Anlaby HU10 7BY

Name STEPHEN D S BAKER

Signature 

Date 5 April 2026

Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year
Incoming Resources				
Donations & Legacies	153,575	8,210	161,785	180,423
Charitable Activities	235	0	235	160
Investments	3,629	0	3,629	931
Trading Activities	0	0	0	0
Other	43,479	42,163	85,642	45,904
Total incoming resources	200,918	50,373	251,290	227,418
Resources Used				
Charitable Activities	205,139	12,889	218,028	256,649
Raising Funds	0	0	0	0
Governance Costs	500	0	500	500
Support	0	0	0	0
Other	0	0	0	0
Total resources used	205,639	12,889	218,528	257,149
Net Incoming / Outgoing Resources (before transfers)	-4,721	37,484	32,763	-29,731
Fund Transfers In	0	1,626	1,626	0
Fund Transfers Out	1,626	0	1,626	0
Net Incoming / Outgoing Resources (before gains/losses)	-6,347	39,110	32,763	-29,731
Investment Gains (or Losses)	0	0	0	18,702
Net Incoming / Outgoing Resources (before Asset Revaluation)	-6,347	39,110	32,763	-11,029
Asset Revaluation	0	0	0	0
Net Movement of Funds	-6,347	39,110	32,763	-11,029
Total Funds Brought Forward	127,723	16,714	144,437	155,467
Total Funds Carried Forward	121,376	55,824	177,200	144,438
Represented By				
General (Unrestricted)	121,376	0	121,376	127,723
Roof (Restricted)	0	7,129	7,129	7,129
Community (Restricted)	0	850	850	850
Flower Guild (Restricted)	0	1,653	1,653	24
Gifts (Restricted)	0	159	159	530
Bells (Restricted)	0	8,689	8,689	8,182
Friends of St Andrews (Restricted)	0	37,345	37,345	0
Diocese (Restricted)	0	0	0	0

Statement of Financial Position

	Unrestricted	Restricted	Total	Prior Year
Current Assets				
Cash	125,532	55,824	181,355	145,311
Accounts Receivable	3,488	0	3,488	3,275
Prepayments	591	0	591	277
Total Current Assets	129,611	55,824	185,435	148,862
Non-Current Assets				
Fixed Assets	7,330	0	7,330	8,615
Investments	0	0	0	0
Total Non-Current Assets	7,330	0	7,330	8,615
Current Liabilities				
Accounts Payable	15,565	0	15,565	13,040
Deferred Income	0	0	0	0
Total Current Liabilities	15,565	0	15,565	13,040
Non-Current Liabilities				
Long Term Loan / Mortgage	0.00	0.00	0.00	0
Total Non-Current Liabilities	0	0	0	0
Net Current Assets	114,046	55,824	169,870	135,822
Total Net Assets (Assets Minus Liabilities)	121,376	55,824	177,200	144,437
Represented By				
General (Unrestricted)	121,376		121,376	127,723
Roof (Restricted)		7,129	7,129	7,129
Community (Restricted)		850	850	850
Flower Guild (Restricted)		1,653	1,653	24
Gifts (Restricted)		159	159	530
Bells (Restricted)		8,689	8,689	8,182
Friends of St Andrews (Restricted)		37,345	37,345	0
Diocese (Restricted)		0	0	0

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name ASB Carter SM Dyson

Signature

Date 5/4/2026

Notes - Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Going Concern

The Trustees consider The Parochial Church Council of the Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese of York a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment income is included in the accounts when receivable

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within the 'Analysis of Expenditure' note.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

Assets over the value of £150 are capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

- Freehold property - Not depreciated
- Musical and Technical Equipment - 4 years on straight line basis
- Office and computer equipment - 4 years on straight line basis
- Furniture, fixtures and fittings - 10 years on straight line basis

The Parochial Church Council own freehold property, St Andrews Memorial Hall in Kirk Ella, the deeds of which are held by the York Diocesan Board of Finance Limited as the custodian Trustee. The historic cost of the Memorial Hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £1.25m.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

Notes - Analysis of Income & Expenditure

Analysis of Income

Current Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations	127,664	6,751	134,415
Gift Aid	25,911	1,459	27,370
Grants	0	0	0
Charitable Activities			
Event Income	235	0	235
Investments			
Bank Interest	3,629	0	3,629
Trading Activities			
Rental Income	0	0	0
Sales	0	0	0
Other			
Other Income	43,479	42,163	85,642
Total incoming resources	200,918	50,373	251,290

Prior Year

	Unrestricted	Restricted	Total
Incoming Resources			
Donations & Legacies			
Donations	130,997	12,568	143,565
Gift Aid	25,984	2,536	28,520
Grants	8,338	0	8,338
Charitable Activities			
Event Income	160	0	160
Investments			
Bank Interest	931	0	931
Trading Activities			
Rental Income	0	0	0
Sales	0	0	0
Other			
Other Income	45,904	0	45,904
Total incoming resources	212,314	15,104	227,418

Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Total
Resources Used			
Charitable Activities			
Admin	8,325	0	8,325
Bank Charges	304	0	304
Children and Youth Work	3,583	0	3,583
Church Maintenance and Repairs	6,750	0	6,750
Church Premises Expenses	9,852	0	9,852
Clergy Housing	11,081	0	11,081
Cost of Services	5,462	0	5,462
Depreciation	2,052	0	2,052
Diocesan Stipend Recharge	34,148	6,000	40,148
Event Costs	632	0	632
Freewill Offering	42,470	0	42,470
Gifts Given	0	0	0
Memorial Hall Premises Expenses	28,833	0	28,833
Other Expenditure	721	1,806	2,527
Other Ministry Costs	3,773	2,566	6,339
Staff Costs	31,466	0	31,466
UK and Overseas Mission	15,686	2,517	18,203
Governance Costs			
Governance Costs	500	0	500
Total resources used	205,639	12,689	218,328

Prior Year

	Unrestricted	Restricted	Total
Resources Used			
Charitable Activities			
Admin	8,769	0	8,769
Bank Charges	231	0	231
Children and Youth Work	3,084	0	3,084
Church Maintenance and Repairs	54,258	3,396	57,654
Church Premises Expenses	13,585	0	13,585
Clergy Housing	11,681	0	11,681
Cost of Services	6,419	0	6,419
Depreciation	1	0	1
Diocesan Stipend Recharge	24,993	12,250	37,243
Event Costs	443	0	443
Freewill Offering	40,752	248	41,000
Gifts Given	0	0	0
Memorial Hall Premises Expenses	22,203	0	22,203
Other Expenditure	661	2,426	3,087
Other Ministry Costs	1,401	0	1,401
Staff Costs	33,814	0	33,814
UK and Overseas Mission	16,034	0	16,034
Governance Costs			
Governance Costs	500	0	500
Total resources used	238,829	18,320	257,149

Additional Expenditure Notes

Memorial Hall Premises Expenses for the 2025 year includes £4,500 general fund for the refurbishment of the Hall.

Church Maintenance and Repairs for the 2024 year includes £47,910 general fund and £996 restricted fund for the conversion of the kitchen into Sunday Groups rooms.

Notes - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Total
Current Assets	129,611	55,824	185,435
Non-Current Assets	7,330	0	7,330
Current Liabilities	15,565	0	15,565
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	121,376	55,824	177,200

Prior Year

	Unrestricted	Restricted	Total
Current Assets	132,148	16,714	148,862
Non-Current Assets	8,615	0	8,615
Current Liabilities	13,040	0	13,040
Non-Current Liabilities	0	0	0
Total Net Assets (Assets Minus Liabilities)	127,723	16,714	144,437

Notes - Other

Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

Independent Examination Fees

Fees payable to the independent examiner for independent examination were: £500 (fee payable in the prior year: £500).

Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows: Aggregate wages and salaries: £35,590 (prior year aggregate wages and salaries: £30,440) The average number of employees during the year was 6 (the average number of employees during the prior year was 5). No employees received employee benefits of more than £60,000 during the year or prior year.

Key Management Personnel

The Trustees are considered to be the key management of the charity.

Trustee Remuneration

During the year the payments of £3,900 were made to trustees for administrative costs.

Trustee Expenses

During the year the 5 of trustees and/or their spouses incurred out-of-pocket expenses totalling £9,249. All expenses were incurred for the day-to-day running of the charity's activities.

Trustee Donations

During the year the total aggregated donations made to the charity by the trustees and/or their spouses was £43,163. There were no conditions attached to the donations.

Tangible Fixed Assets

	Computer & Office Equipment	Fixtures & Fittings	Music & Technical Equipment	Total
Cost				
Prior to 1st January 2025	2,367	5,289	4,324	11,980
Additions in financial year	767	0	0	767
Total as at 31st December 2025	3,134	5,289	4,324	12,747
Depreciation				
Prior to 1st January 2025	785	1,305	1,275	3,365
Additions in financial year	797	529	726	2,052
Total as at 31st December 2025	1,582	1,834	2,001	5,417
Net Book Value				
As at 31st December 2025	1,552	3,455	2,323	7,330
As at 31st December 2024	1,582	3,984	3,049	8,615

Debtors

Accounts Receivable

Description	Amount
Gift Aid	2,030
Other Debtors	1,458
Trade Debtors	0
Total	3,488

Prepayments

Description	Amount
Prepayments	591
Total	591

Creditors

Accounts Payable

Description	Amount
Accruals	15,565
Finance Lease Liabilities	0
Tax & Social Security	0
Trade Creditors	0
Total	15,565

Deferred Income

Description	Amount
Deferred Income	0
Total	0

Analysis of Charitable Funds

Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	127,723	200,918	205,639	-1,626	121,376
TOTAL	127,723	200,918	205,639	-1,626	121,376
Unrestricted Total	127,723	200,918	205,639	-1,626	121,376
Restricted					
Roof (Restricted)	7,129	0	0	0	7,129
Community (Restricted)	850	0	0	0	850
Flower Guild (Restricted)	24	1,431	1,428	+1,626	1,653
Gifts (Restricted)	530	8,146	8,517	0	159
Bells (Restricted)	8,182	822	315	0	8,689
Friends of St Andrews (Restricted)	0	37,408	63	0	37,345
Diocese (Restricted)	0	2,566	2,566	0	0
TOTAL	16,714	50,373	12,889	+1,626	55,824
Restricted Total	16,714	50,373	12,889	+1,626	55,824
TOTAL	144,437	251,290	218,528	0	177,200

Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	135,535	231,016	238,828	0	127,723
TOTAL	135,535	231,016	238,828	0	127,723
Unrestricted Total	135,535	231,016	238,828	0	127,723
Restricted					
Roof (Restricted)	9,529	0	2,400	0	7,129
Community (Restricted)	850	0	0	0	850
Flower Guild (Restricted)	167	1,699	1,842	0	24
Gifts (Restricted)	-25	12,805	12,250	0	530
Bells (Restricted)	8,166	600	584	0	8,182
Friends of St Andrews (Restricted)	0	0	0	0	0
Diocese (Restricted)	0	0	0	0	0
TOTAL	18,687	15,104	17,076	0	16,714
Restricted Total	18,687	15,104	17,076	0	16,714
TOTAL	154,222	246,120	255,904	0	144,437

Fund Transfers

Description	From	To	Amount
As agreed with Simon	General	Flower Guild	75
Re 2017,18,19 fairs	General	Flower Guild	1,551

Fund Descriptions

Fund Name	Description
General (Unrestricted)	General Fund
Roof (Restricted)	Roof repairs and maintenance
Community (Restricted)	Community Fund
Flower Guild (Restricted)	Flowers
Gifts (Restricted)	Amounts to be passed on
Bells (Restricted)	Bell Ringers
Friends of St Andrews (Restricted)	Repairs of the building
Diocese (Restricted)	Fees

Transactions to Related Parties

See trustee remuneration, donations and expenses. There were no further related party transactions in the year.

Prior Period Adjustment

There were no prior year adjustments.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council Of The Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese Of York

Registered Charity Number: 1130514

Annual Report

and

Unaudited Financial Statements

31st December 2024

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Contents of the Financial Statements

for the year ended 31st December 2024

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The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Reference and Administrative Details

for the year ended 31st December 2024

INCUMBENT:	Rev'd Ash Carter The Rectory 2 School Lane Kirk Ella Hull HU10 7NR
CHURCH OFFICE:	St Andrew's Memorial Hall Beverley Road Kirk Ella Hull HU10 7QA
REGISTERED CHARITY NUMBER:	1130514
MAIN BANKERS:	Lloyds Bank plc Silver Street Hull HU1 1HX
INDEPENDENT EXAMINER	Stephen Baker ACA MAAT Westlands Chartered Accountants McMillan House 6 Wolfreton Drive Anlaby HU10 7BY 01482 653066

Report of the Trustees for the year ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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).

Administrative information

The Church of St Andrew is situated in the village of Kirk Ella, approximately seven miles west of Hull, in the county of the East Riding of Yorkshire. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (number 1130514). PCC members who have served from 1st January 2024 until the date this report was approved are as follows:

Post	Name	Date if part year
Team Rector	Rev'd Ash Carter	Chairman
Associate Minister	Rev'd John Telford	
Wardens	Mrs Janet Elwick	Until 20/5/2024
	Mr Peter Roberts	
	Mr Andrew Blackburn	From 26/05/2024
Elected Members:	Mr Simon Warwick	Treasurer Until 20/05/2024 & From 26/11/2024
	Mr Brian Elwick	Treasurer From 20/05/2024. Resigned 25/11/2024
	Mr Martyn Ritchie	
	Mrs Katherine McCann	
	Mr Matthew Smith	Until 20/5/2024
	Mr David Leeson	
	Mr Derek Shepherd	Until 20/5/2024
	Mr David Schellingerhout	
	Mr Coleman Cheung	
	Mr Rick Clark	From 20/5/2024
	Mr Ian Massey	From 20/5/2024
Secretary	Mrs Sally Hopkinson	
Ex Officio	Mr Paul Edwards	
	Mrs Fiona Rogers	
	Mrs Rachel Fulford	
	Mrs Naomi Foster	From 15/01/2024

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Objectives and Activities

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding arrangements for ordained ministry within the Diocese of York depend on a free will offering from each congregation, giving money towards its own ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Achievements and Performance

Church attendance

As at 31st December 2024 there were 169 (2023: 169) parishioners on the Church Electoral Roll; 5 names were added in 2024 (2023: 8) and 5 were removed either through death or because they moved away from the parish (2023: 14). The average weekly attendance during the year was 166 adults and children (2023: 110) but this number increased on special occasions such as Easter, Christmas and Remembrance Sunday

Review of the Year

A stable year, and one where we continue to see new faces. The work St Andrew's does with children is continuing to see positive outcomes and engagement with our local schools continue plus a vibrant "Litte Stars" group for parents and pre-schooler is all very encouraging.

The finances continue to be under strain.

The sale of the investment property in June 2024 has released funds so they are more readily available as we look ahead. The cash has been placed in high interest savings accounts.

Events at the General Synod of the Church of England continue to be a concern at St Andrew and thus a review has been made regarding money provided to the Diocese via the free will offering (FWO). A reduction was agreed and reflects St Andrew's commitment to only cover its direct ministry costs.

Seeing new faces in the church and the growth of the work with young children continues to bring encouragement to the church family. We look forward with hope for a growing church family.

Financial review

The financial accounts for 2024 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2024 show that income of £227,418 (2023: £207,423) was less than the expenditure of £257,148 (2023: £251,809). With a gain from the sale of assets of £18,702 this means the total deficit for the year was £11,028.

Planned giving was a little higher this year and we have benefited from higher levels of ad-hoc donations plus giving to support the building project.

The Memorial Hall income has increased but other fund generating activities have not taken place. We also received no rent from the investment property as it was empty and then sold during 2024.

The expenditure for 2024 has been lower than the previous year. Church running costs have been lower and we have had the benefit from the profit on disposing of the investment property. These savings have been offset by the additional costs on the building project.

Responsibilities for Gifted Income

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC.

The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs – staff costs will include the total of the free will offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have reduced and stand at £16,716 (2023: £19,932) largely as a result of making use of the restricted funds towards the earmarked costs.

A review of the status of the Investment property concluded that it was not needed for ministry and so it was agreed that it would be sold and the cash put into savings accounts. The sale concluded in June 2024 with a small profit being realised

Risk management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

For and on behalf of the Parochial Church Council

Rev'd A Carter
Chairman

16th April 2025

Mr S D R Warwick
Honorary Treasurer

Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Stephen Baker ~~ACA~~ MAAT

Westland Chartered Accountants

McMillan House

6 Wolfreton Drive

Anlaby

HU10 7BY

01482 653066

Date: 16th April 2025

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Statement of Financial Activities

for the year ended 31st December 2024

	Note	Unrestricted funds £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Voluntary Income	2(a)	165,319	15,104	180,423	156,684
Church activities	2(a)	42,121	-	42,121	41,136
Activities for generating funds	2(a)	3,943	-	3,943	9,603
Income from Investments	2(a)	931	-	931	-
Other incoming resources	2(a)	-	-	-	-
Total income		212,314	15,104	227,418	207,423
Expenditure:					
Expenditure on Church Activities	3(a)	238,328	18,320	256,648	251,369
Cost of Generating Funds	3(b)	-	-	-	-
Governance Costs	3(c)	500	-	500	440
Total expenditure		238,828	18,320	257,148	251,809
Net Income/(Expenditure) before investment gains		(26,514)	(3,216)	(29,730)	(44,386)
Net gains on investment		18,702	-	18,702	-
Net Income/(Expenditure)		(7,812)	(3,216)	(11,028)	(44,386)
Transfer Between Funds		-	-	-	-
Net Movement in Funds		(7,812)	(3,216)	(11,028)	(44,386)
Fund Balances brought forward 1st January 2024		135,535	19,932	155,467	199,853
Fund Balances carried forward 31st December 2024		127,723	16,716	144,439	155,467

The notes form part of these financial statements

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Balance Sheet

31st December 2024

	Note	Total 2024 £	Total 2023 £
Fixed assets			
Tangible assets	7	8,615	6,108
Investment property		-	203,314
		8,615	209,422
Current Assets			
Stock	11	277	277
Debtors		3,275	6,656
Cash at Bank and in Hand		145,312	98,673
		148,864	105,606
Liabilities			
Amounts falling due within a year	12	(13,040)	(58,076)
Net Current Assets		135,824	47,530
Amounts falling due after a year	13	-	(101,485)
Total Net Assets		144,439	155,467
Parish Funds			
Unrestricted	9	127,723	135,535
Restricted	9	16,716	19,932
Total parish Funds		144,439	155,467

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 16th April 2025 and signed on their behalf by:

..... Revd Ashley Carter

..... Simon Warwick

The notes form part of these financial statements

ACCOUNTING POLICIES

Accounting convention

The financial statements of the exempt charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. Payments made on behalf of the PCC, for which the PCC would normally be responsible, are accounted for as a grant with matching expenditure and recognised when these payments are made or as the benefit of the relevant resources are received. Where the use of an asset has been provided by a donor or services have been provided free of charge and the rental for such an asset of normal cost for such services can be readily measured then these have been recognised as income and expenditure over the period the asset or services were provided.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The free will offering is accounted for when paid. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Any physical asset purchased where the economic benefits have not yet been consumed is recognised as stock in the balance sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated land and buildings and movable church furnishings - Consecrated and beneficed property is excluded from the financial statements by s96(2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Property

The Parochial Church Council own freehold property (vested in the York Diocesan Board of Finance), St Andrew's Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee. The PCC retains control of these properties and therefore their cost is recognised in the financial statements. In the case of the Memorial Hall, the PCC follows the same accounting policy as for consecrated land and buildings as noted above given the close connection of the Hall with the Church Building. 14 Kirk Rise was held as an investment property at undepreciated historic cost as the PCC believes that regular repair and maintenance costs ensured the property retained its value. In June 2024 the property was sold and a small profit on the disposal was made and incorporated into the income and expenditure account of 2024.

Other fixtures, fittings and office equipment

All furnishings and equipment are written off when the asset is acquired where the asset is attached to the church building or represents a repair to an existing asset. For moveable electrical equipment and software costing more than £250, assets are stated at historic purchase cost less accumulated depreciation. Cost includes the original purchase price of the assets and the costs attributable to bringing the assets into working condition for their intended use. These assets are depreciated at rates estimated to write them off over their expected useful lives. Depreciation is provided on a straight-line basis at the rates ranging between 10% and 25% per annum and on software at the rate of 20% per annum.

Investments

Any monetary asset not available to the church as cash immediately, where immediately is defined to be a period of five days or less, is recognised as an investment in the balance sheet.

Notes to the Financial Statements – continued

for the year ended 31st December 2024

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
2(a) Voluntary Income				
Planned Giving	97,226	-	97,226	95,994
Collections, Donations & Other Giving	10,899	2,299	13,198	11,633
Gift Aid	25,984	2,536	28,520	26,017
Grants	8,338	-	8,338	6,940
Non Recurring Donations	22,872	10,269	33,141	500
Building Project donations	-	-	-	15,600
	165,319	15,104	180,423	156,684
Church activities				
Fees	9,296	-	9,296	10,885
Rents Received	-	-	-	3,000
Income from Memorial Hall	32,825	-	32,825	27,251
	42,121	-	42,121	41,136
Activities for generating funds				
Book Stall	270	-	270	388
Fund Raising Events	-	-	-	5,850
Other income	3,673	-	3,673	3,365
	3,943	-	3,943	9,603
Income from investments	931	-	931	-
Other incoming resources	-	-	-	-
Total Income	**212,314**	**15,104**	**227,418**	**207,423**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
3(a) Expenditure on Church Activities				
Donations to UK and Overseas mission	16,034	-	16,034	20,679
Other Donations	-	-	-	-
Freewill Offering	40,752	248	41,000	58,000
Diocesan Stipend Recharge	24,993	12,250	37,243	36,020
Clergy Expenses and Housing Costs	11,681	-	11,681	11,780
Children and Youth Work	3,084	-	3,084	4,091
Other Ministry Costs	10,170	-	10,170	5,948
Non Clergy Staff	24,815	-	24,815	24,905
Non Clergy Admin Costs	8,999	-	8,999	1,309
Church Running Costs	13,585	-	13,585	23,337
Church Maintenance & Renewals	6,348	2,400	8,748	5,791
Memorial Hall Running Costs	22,203	-	22,203	21,495
Building project costs	47,910	996	48,906	31,018
Bookstall Costs	-	-	-	710
Costs for provision of Goods & Services	7,754	2,426	10,180	6,286
	238,328	**18,320**	**256,648**	**251,369**
Governance				
Independent Examiner	500	-	500	440
	500	**-**	**500**	**440**
Total Expenditure on Church Activities	**238,828**	**18,320**	**257,148**	**251,809**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2024

4. Net income/(expenditure)

This is stated after charging/(crediting)	Total 2024 £	Total 2023 £
Independent Examiner's fees	500	440
Depreciation of Fixed Assets	2,081	1,257

5. Trustees remuneration and expenses

During the year the payments of £4,140 were made to trustees for administrative costs

No Trustees received any reimbursed expenses from the charity during the year.

The Trustees are considered to be the key management of the charity.

6. Staff costs

The aggregate payroll costs were as follows

	Total 2024 £	Total 2023 £
Staff costs during the year were		
Wages and Salaries	24,815	24,905

The average number of persons (including senior management team) employed by the charity during the year were as follows:

Total staff	2024 No.	2023 No.
	5	5

No employee received emoluments of more than £60,000 during the year.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2024

7. Tangible fixed assets

	Investment property £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	203,314	19,407	222,721
Additions	-	4,588	4,588
Disposals	(203,314)	-	(203,314)
At 31 December 2024	-	23,995	23,995
Depreciation			
At 1 January 2024	-	13,299	13,299
Charge for the year	-	2,081	2,081
At 31 December 2024	-	15,380	15,380
Net book value			
At 31 December 2024	-	8,615	8,615
At 31 December 2023	203,314	6,108	209,422

The Parochial Church Council own freehold property, St Andrews Memorial Hall in Willerby and 14 Kirk Rise, in Kirk Ella, the deeds of which are held by the York Diocesan Board of Finance Limited as custodian Trustee. The historic cost of the Memorial Hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £941,234.

14 Kirk Rise was held at undepreciated historic cost. The property was disposed of during the year.

8. Investment property

The property was disposed of during the year and mortgage repaid in full.

The notes form part of these financial statements

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

	Unrestricted funds £	Restricted £	Total 2023 £
Income and Endowments from:			
Voluntary Income	156,631	53	156,684
Church activities	41,136	-	41,136
Activities for generating funds	4,664	4,939	9,603
Income from Investments	-	-	-
Other incoming resources	-	-	
Total income	202,431	4,992	207,423
Expenditure:			
Expenditure on Church Activities	237,617	13,752	251,369
Cost of Generating Funds	-	-	-
Governance Costs	440	-	440
Total expenditure	238,057	13,752	251,809
Net Income/(Expenditure) before investment gains	(35,626)	(8,760)	(44,386)
Net gains on investment	-	-	-
Net Income/(Expenditure)	(35,626)	(8,760)	(44,386)
Transfers Between Funds	-	-	-
Net Movement in Funds	(35,626)	(8,760)	(44,386)
Fund Balances brought forward 1st January 2023	171,161	28,692	199,853
Fund Balances carried forward 31st December 2023	135,535	19,932	155,467

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2024

9. Analysis of net assets by fund

As at 31 December 2024	Unrestricted	Restricted	Total
Tangible Fixed Assets	8,615	-	8,615
Investment Property	-	-	-
Net Current Assets	132,148	16,716	148,864
Current Liabilities	(13,040)	-	(13,040)
Long Term Liabilities	-	-	-
	127,723	16,716	144,439

As at 31 December 2023	Unrestricted	Restricted	Total
Tangible Fixed Assets	6,108	-	6,108
Investment Property	203,314	-	203,314
Net Current Assets	85,674	19,932	105,606
Current Liabilities	(58,076)	-	(58,076)
Long Term Liabilities	(101,485)	-	(101,485)
	135,535	19,932	155,467

10. Restricted funds

Restricted Funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
Special Mission	(25)	12,805	(12,250)	-	530
Community Fund	850	-	-	-	850
Build Projects	-	-	-	-	-
Church Roof	9,529	-	(2,400)	-	7,129
Fabric Fund	996	-	(996)	-	-
Flower Fund	167	1,699	(1,842)	-	24
Balances (Assistant. share)	248	-	(248)	-	-
Sunday School Projects	-	-	-	-	-
Tower Bell Ringers	8,167	600	(584)	-	8,183
Total restricted funds	19,932	15,104	(18,320)	-	16,716

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2024

11. Debtors

	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Amounts falling due within one year				
Prepayments for Goods and services	-	-	-	-
Income Tax Recoverable	3,275	-	3,275	1,565
Other Debtors and Accrued Income	-	-	-	5,091
Total at 31st December 2024	**3,275**	**-**	**3,275**	**6,656**

12. Liabilities due within one year

	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Amounts falling due within one year				
Secured Borrowings	-	-	-	6,090
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	13,040	-	13,040	51,986
Total at 31st December 2024	**13,040**	**-**	**13,040**	**58,076**

13. Liabilities due after one year

	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Amounts falling due after one year				
Secured Borrowings	-	-	-	101,485
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	-	-	-	-
Total at 31st December 2024	**-**	**-**	**-**	**101,485**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council Of The Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese Of York

Registered Charity Number: 1130514

Annual Report

and

Unaudited Financial Statements

31st December 2023

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Contents of the Financial Statements

for the year ended 31st December 2023

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The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Reference and Administrative Details

for the year ended 31st December 2023

INCUMBENT: Rev'd Ash Carter

The Rectory
2 School Lane
Kirk Ella
Hull
HU10 7NR

CHURCH OFFICE: St Andrew's Memorial Hall

Beverley Road
Kirk Ella
Hull
HU10 7QA

REGISTERED CHARITY NUMBER: 1130514

MAIN BANKERS: Lloyds Bank plc

1 Grand Buildings
Jameson Street
Hull
HU1 3JX

INDEPENDENT EXAMINER Stephen Baker ACA MAAT
Westlands Chartered Accountants

McMillan House
6 Wolfreton Drive
Anlaby
HU10 7BY
01482 653066

Report of the Trustees for the year ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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).

Administrative information

The Church of St Andrew is situated in the village of Kirk Ella, approximately seven miles west of Hull, in the county of the East Riding of Yorkshire. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (number 1130514). PCC members who have served from 1st January 2023 until the year ending 31st December 2023:

Post	Name	Date if part year
Team Rector	Rev'd Ash Carter	Chairman
Associate Minister	Rev'd John Telford	
Wardens	Mrs Janet Elwick	
	Mr Peter Roberts	
Elected Members:		
	Mr Simon Warwick	Treasurer
	Mr Martyn Ritchie	
	Mrs Katherine McCann	
	Mr Matthew Smith	
	Mr Andrew Blackburn	
	Mr David Leeson	
	Mr Derek Shepherd	
	Mr David Schellingerhout	
Ex Officio	Mrs Fiona Rogers	Co-opted 27th March 2023
	Mrs Rachel Fulford	Co-opted 27th March 2023
	Mr Paul Edwards	
Secretary	Mrs Sally Hopkinson	

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Objectives and Activities

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding arrangements for ordained ministry within the Diocese of York depend on a freewill offering from each

congregation, giving money towards its own ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate, and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Achievements and Performance

Church attendance

As at 31st December 2023 there were 169 (2022: 175) parishioners on the Church Electoral Roll; 8 names were added in 2023 (2022: 18) and 14 were removed either through death or because they moved away from the parish (2022: 5). The average weekly attendance during the year was 110 adults and children (2022: 151) but this number increased on special occasions such as Easter, Christmas and Remembrance Sunday

Review of the Year

The optimism of 2022 has continued through 2023 and it has been a year with lots to be grateful for. The project to provide space for the children/youth that was planned in 2022 was initiated but it did take longer than expected and the costs were higher than originally planned. The final aspects were finished in 2024 and the end result is a wonderful benefit to the church facilities. The new space for the children/youth is ideal and also provides a new tea/coffee area for all the church family to use after services and events at the church.

We are seeing new faces at our services which is very encouraging for all members of our church family. The work St Andrew's does with children is seeing a very positive outcome. More involvement with local schools, a vibrant and growing "Litte Stars" group for parents and pre-schooler plus we are seeing new children at our after-school activities. This activity with the children has enabled contacts with many new families in our local community where we can share the work of St Andrew's.

The finances continue to be under strain, but all the funds needed for the project were found.

It was decided at the start of 2023 to sell the property that St Andrew's own, as it is no longer needed for housing clergy staff. The selling process took significantly longer than was expected and as of the year end the property was not sold. As we moved into the new year, we have found a buyer, and a sale is expected in early 2024. The sale will allow the mortgage on the property to be cleared and the surplus funds can then be put into savings accounts where a reasonable interest can now be generated. Having the funds in cash rather than tied up in the property means we have more flexibility as we look to the future.

Events at the General Synod of the Church of England in Feb 2023 raised concerns at St Andrew's as to how the money provided via the Free Will Offering (FWO) is being utilised. This has caused St Andrew's to review what FWO will be provided and the mechanism that will be used.

Seeing new faces in the church and the growth of the work with young children has been the highlight of 2023. With the new facilities in place, the whole church family are looking forward to 2024, being both thankful for all God's provision in 2023 and hopeful of more to come.

Financial review

The financial accounts for 2023 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2023 show that income of £207,423 (2022: £253,421) was less than the expenditure of £251,809 (2022: £230,330). This means the total deficit for the year was £44,386.

Planned Giving and One off Donations were lower for the year and we had less income related to the building project. We had lower Rents as the Kirk Rise property was put up for sale hence the tenants moved out.

The Church Hall income has increased, and we have raised additional funds from various events.

The expenditure for 2023 is higher primarily due to the building project costs. In addition, we had higher costs under 'Stipend' for the associate minister as we have now taken on fully funding this role. We had higher utilities during 2023 but these have been offset by lower costs on maintenance & repairs.

Responsibilities for Gifted Income

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted, and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC.

The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs – staff costs will include the total of the freewill offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have reduced and stand at £19,932 (2022: £28,692) largely as a result of making use of the restricted funds towards the earmarked costs. To protect the reserves from depreciating in value against inflation, the PCC has authorised a risk-averse investment strategy. Hence in 2016 it was agreed that in order to provide housing for the Associate Minister a house was purchased at a cost of £203,314, funded in part by a loan secured on the property of £152,250 (repayable over twenty-five years at a market interest rate) and the remainder from general reserves. A change to the role of the associate minister has meant that the house has been let out on a short-term rental basis. This maintains the value of the reserves invested for future use of the works of St Andrew's. In 2017 it was agreed to repay a proportion of the mortgage to cover payments expected to be made over the following four-year horizon. This has generated an interest saving over this period and has provided a cash benefit in 2021 from not needing to make any mortgage payments.

Risk management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

For and on behalf of the Parochial Church Council

Rev'd A Carter
Chairman

Mr S D R Warwick
Honorary Treasurer

29th April 2024

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Stephen Baker ACA MAAT

Westland Chartered Accountants

McMillan House

6 Wolfreton Drive

Anlaby

HU10 7BY

01482 653066

Date: 29th April 2024

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Statement of Financial Activities

for the year ended 31st December 2023

	Note	Unrestricted funds £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Voluntary Income	2(a)	156,631	53	156,684	197,711
Church activities	2(a)	41,136	-	41,136	48,787
Activities for generating funds	2(a)	4,664	4,939	9,603	6,923
Total income		202,431	4,992	207,423	253,421
Expenditure:					
Expenditure on Church Activities	3(a)	237,617	13,752	251,369	229,830
Governance Costs	3(b)	440	-	440	500
Total expenditure		238,057	13,752	251,809	230,330
Net Income/(Expenditure) before investment gains		(35,626)	(8,760)	(44,386)	23,091
Net gains on investment		-	-	-	-
Net Income/(Expenditure)		(35,626)	(8,760)	(44,386)	23,091
Transfers Between Funds		-	-	-	-
Net Movement in Funds		(35,626)	(8,760)	(44,386)	23,091
Fund Balances brought forward 1st January 2023		171,161	28,692	199,853	176,762
Fund Balances carried forward 31st December 2023		135,535	19,932	155,467	199,853

The notes form part of these financial statements

Balance Sheet

for the year ended 31st December 2023	Note	Total 2023 £	Total 2022 £
Fixed assets			
Tangible assets	7	6,108	3,657
Investment property	8	203,314	203,314
		209,422	206,971
Current Assets			
Stock		277	277
Debtors	11	6,656	2,309
Cash at Bank and in Hand		98,673	149,704
		105,606	152,290
Liabilities			
Amounts falling due within a year	12	(58,076)	(50,502)
Net Current Assets/(Liabilities)		47,530	101,788
Amounts falling due after a year	13	(101,485)	(108,906)
Total Net Assets		155,467	199,853
Parish Funds			
Unrestricted	9	135,535	171,161
Restricted	10	19,932	28,692
Total parish Funds		155,467	199,853

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 29th April 2024 and signed on their behalf by:

.....

Rev. Ashley Carter

.....

Simon Warwick

The notes form part of these financial statements

ACCOUNTING POLICIES

Accounting convention

The financial statements of the exempt charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable.
Payments made on behalf of the PCC, for which the PCC would normally be responsible, are accounted for as a grant with matching expenditure and recognised when these payments are made or as the benefit of the relevant resources are received. Where the use of an asset has been provided by a donor or services have been provided free of charge and the rental for such an asset of normal cost for such services can be readily measured then these have been recognised as income and expenditure over the period the asset or services were provided.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The freewill offering is accounted for when paid. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Any physical asset purchased where the economic benefits have not yet been consumed is recognised as stock in the balance sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated land and buildings and movable church furnishings - Consecrated and beneficed property is excluded from the financial statements by s96(2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Property

The Parochial Church Council owns freehold property (vested in the York Diocesan Board of Finance), St Andrew's Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee. The PCC retains control of these properties and therefore their cost is recognised in the financial statements. In the case of the Memorial Hall, the PCC follows the same accounting policy as for consecrated land and buildings as noted above given the close connection of the Hall with the Church Building. 14 Kirk Rise is held as an investment property at undepreciated historic cost as the PCC believes that regular repair and maintenance costs will at least ensure the property retains its value against the original purchase price.

Other fixtures, fittings and office equipment

All furnishings and equipment are written off when the asset is acquired where the asset is attached to the church building or represents a repair to an existing asset. For moveable electrical equipment and software costing more than £250, assets are stated at historic purchase cost less accumulated depreciation. Cost includes the original purchase price of the assets and the costs attributable to bringing the assets into working condition for their intended use. These assets are depreciated at rates estimated to write them off over their expected useful lives. Depreciation is provided on a straight-line basis at the rates ranging between 10% and 25% per annum and on software at the rate of 20% per annum.

Investments

Any monetary asset not available to the church as cash immediately, where immediately is defined to be a period of five days or less, is recognised as an investment in the balance sheet.

Notes to the Financial Statements – continued

for the year ended 31st December 2023

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2(a) Voluntary Income				
Planned Giving	95,994	-	95,994	105,937
Collections, Donations & Other Giving	11,633	-	11,633	20,190
Gift Aid	25,964	53	26,017	28,466
Grants	6,940	-	6,940	2,500
Non Recurring Donations	500	-	500	1,118
Building Project donations	15,600	-	15,600	39,500
	156,631	53	156,684	197,711
Church activities				
Fees	10,885	-	10,885	10,559
Rents Received	3,000	-	3,000	9,000
Income from Memorial Hall	27,251	-	27,251	29,228
	41,136	-	41,136	48,787
Activities for generating funds				
Book Stall	388	-	388	263
Fund Raising Events	4,243	1,607	5,850	1,470
Other income	33	3,332	3,365	5,190
	4,664	4,939	9,603	6,923
Income from investments	-	-	-	-
Total Income	**202,431**	**4,992**	**207,423**	**253,421**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
3(a) Expenditure on Church Activities				
Donations to UK and Overseas mission	19,040	1,639	20,679	19,101
Other Donations	-	-	-	-
Freewill Offering	58,000	-	58,000	71,000
Diocesan Stipend Recharge	36,020	-	36,020	16,560
Clergy Expenses and Housing Costs	11,780	-	11,780	10,540
Children and Youth Work	4,091	-	4,091	4,863
Other Ministry Costs	5,948	-	5,948	6,986
Non-Clergy Staff	24,905	-	24,905	22,823
Non-Clergy Admin Costs	1,309	-	1,309	1,361
Church Running Costs	23,337	-	23,337	28,407
Church Maintenance & Renewals	5,791	-	5,791	18,031
Memorial Hall Running Costs	21,495	-	21,495	22,910
Building project costs	21,769	9,249	31,018	-
Bookstall Costs	710	-	710	717
Costs for provision of Goods & Services	3,422	2,864	6,286	6,531
	237,617	**13,752**	**251,369**	**229,830**
3(b) Governance				
Independent Examiner	440	-	440	500
	440	**-**	**440**	**500**
Total Expenditure on Church Activities	**238,057**	**13,752**	**251,809**	**230,330**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2023

4. Net income/(expenditure)

This is stated after charging/(crediting)	Total 2023 £	Total 2022 £
Independent Examiner's fees	440	500
Depreciation of Fixed Assets	1,257	330

5. Trustees remuneration and expenses

During the year the payments of £8,685 were made to trustees for renumeration and administrative costs.

No Trustees received any reimbursed expenses from the charity during the year.

The Trustees are considered to be the key management of the charity.

6. Staff costs

The aggregate payroll costs were as follows

	Total 2023 £	Total 2022 £
Staff costs during the year were		
Wages and Salaries	24,905	22,823

The average number of persons (including senior management team) employed by the charity during the year were as follows:

Total staff	2023 No.	2022 No.
	5	5

No employee received emoluments of more than £60,000 (2022 – no employee) during the year.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2023

7. Tangible fixed assets

	Investment property £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	203,314	15,699	219,013
Additions	-	3,708	3,708
Revaluation	-	-	-
At 31 December 2023	203,314	19,407	222,721
Depreciation			
At 1 January 2023	-	12,042	12,042
Charge for the year	-	1,257	1,257
At 31 December 2023	-	13,299	13,299
Net book value			
At 31 December 2023	203,314	6,108	209,422
At 31 December 2022	203,314	3,657	206,971

The Parochial Church Council own freehold property, St Andrews Memorial Hall and 14 Kirk Rise, both in Kirk Ella, the deeds of which are held by the York Diocesan Board of Finance Limited as custodian Trustee. The historic cost of the memorial hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £941,234.

14 Kirk Rise is held at undepreciated historic cost as the PCC believes that the repairs and maintenance costs will at least ensure the property retains its value against the original purchase price.

8. Investment property

A loan totalling £107,575 is secured by a fixed charge over 14 Kirk Rise, Kirk Ella.

The loan terms of monthly repayment for 25 years from purchase with interest set on a variable rate as set by the lender. Overpayments can be made at any time and payment holidays can then be taken to the extent that overpayments have been made. The costs are included within Clergy Expenses and housing costs.

The notes form part of these financial statements

	Unrestricted funds £	Restricted £	Total 2022 £
Income and Endowments from:			
Voluntary Income	192,400	5,311	197,711
Church activities	48,787	-	48,787
Activities for generating funds	3,518	3,405	6,923
Income from Investments	-	-	-
Other incoming resources	-	-	
Total income	244,705	8,716	253,421
Expenditure:			
Expenditure on Church Activities	218,917	10,913	229,830
Cost of Generating Funds	-	-	-
Governance Costs	500	-	500
Total expenditure	219,417	10,913	230,330
Net Income/(Expenditure) before investment gains	25,288	(2,197)	23,091
Net gains on investment	-	-	-
Net Income/(Expenditure)	25,288	(2,197)	23,091
Transfers Between Funds	(3,129)	3,129	-
Net Movement in Funds	22,159	932	23,091
Fund Balances brought forward 1st January 2022	149,002	27,760	176,762
Fund Balances carried forward 31st December 2022	171,161	28,692	199,853

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2023

9. Analysis of net assets by fund

As at 31 December 2023	Unrestricted	Restricted	Total
Tangible Fixed Assets	6,108	-	6,108
Investment Property	203,314	-	203,314
Net Current Assets	85,674	19,932	105,606
Current Liabilities	(58,076)	-	(58,076)
Long Term Liabilities	(101,485)	-	(101,485)
	135,535	19,932	155,467

As at 31 December 2022	Unrestricted	Restricted	Total
Tangible Fixed Assets	3,657	-	3,657
Investment Property	203,314	-	203,314
Net Current Assets	123,598	28,692	152,290
Current Liabilities	(50,502)	-	(50,502)
Long Term Liabilities	(108,906)	-	(108,906)
	171,161	28,692	199,853

10. Restricted funds

Restricted Funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
Special Mission	-	1614	(1,639)	-	(25)
Community Fund	850	-	-	-	850
Non-Stipendiary Ministry	-	-	-	-	-
Build Projects	9,249	-	(9,249)	-	-
Church Roof	9,529	-	-	-	9,529
Fabric Fund	996	-	-	-	996
Flower Fund	215	1,795	(1,843)	-	167
Balances (Assistant, share)	248	-	-	-	248
Tower Bell Ringers	7,605	1,583	(1,021)	-	8,167
Total restricted funds	28,692	4,992	(13,752)	-	19,932

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2023

11. Debtors

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Amounts falling due within one year				
Prepayments for Goods and services	-	-	-	-
Income Tax Recoverable	1,565	-	1,565	2,309
Other Debtors and Accrued Income	5,091	-	5,091	-
Total at 31st December 2023	**6,656**	**-**	**6,656**	**2,309**

12. Liabilities within one year

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Amounts falling due within one year				
Secured Borrowings	6,090	-	6,090	6,090
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	51,986	-	51,986	44,412
Total at 31st December 2023	**58,076**	**-**	**58,076**	**50,502**

13. Liabilities after one year

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Amounts falling due after one year				
Secured Borrowings	101,485	-	101,485	108,906
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	-	-	-	-
Total at 31st December 2023	**101,485**	**-**	**101,485**	**108,906**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council Of The Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese Of York

Registered Charity Number: 1130514

Annual Report

and

Unaudited Financial Statements

31st December 2022

Contents of the Financial Statements

for the year ended 31st December 2022

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The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Reference and Administrative Details

for the year ended 31st December 2022

INCUMBENT:	Rev'd Ash Carter The Rectory 2 School Lane Kirk Ella Hull HU10 7NR
CHURCH OFFICE:	St Andrew's Memorial Hall Beverley Road Kirk Ella Hull HU10 7QA
REGISTERED CHARITY NUMBER:	1130514
MAIN BANKERS:	Lloyds Bank plc Silver Street Hull HU1 1HX
INDEPENDENT EXAMINER	Stephen Baker ACA MAAT Westlands Chartered Accountants McMillan House 6 Wolfreton Drive Anlaby HU10 7BY 01482 653066

Report of the Trustees for the year ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of 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).

Administrative information

The Church of St Andrew is situated in the village of Kirk Ella, approximately seven miles west of Hull, in the county of the East Riding of Yorkshire. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (number 1130514). PCC members who have served from 1st January 2022 until the date this report was approved are as follows:

Post	Name	Date if part year
Rector	Rev'd Ash Carter	Chairman
Associate Minister	Rev'd John Telford	
Wardens	Mrs Janet Elwick	
	Mr Peter Roberts	
Elected Members:	Mr Simon Warwick	Treasurer
	Mr Martyn Ritchie	
	Mrs Katherine McCann	
	Mrs Cherry Dodgson	Resigned 23rd May 2022
	Mr Matthew Smith	
	Miss Patricia Lewis	Resigned 1st December 2022
Ex Officio	Mr Andrew Blackburn	
	Mr Richard Foster	Resigned 7th July 2022
	Mr David Leeson	Co-opted 12th September 2022
	Mr Derek Shepherd	Co-opted 12th December 2022
	Mr David Schellingerhout	Co-opted 12th December 2022
Co-opted Secretary	Mrs Sally Hopkinson	

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Objectives and Activities

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as

necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding arrangements for ordained ministry within the Diocese of York depend on a freewill offering (FWO) from each congregation, giving money towards its own ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate, and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Achievements and Performance

Church attendance

As of 31st December 2022, there were 175 (2021: 162) parishioners on the Church Electoral Roll; 18 names were added in 2022 (2021: 4) and 5 were removed either through death or because they moved away from the parish (2021: 14). The average weekly attendance during the year was 151 adults and children (2021: 114) but this number increased on special occasions such as Easter, Christmas, and Remembrance Sunday.

Review of the Year

2022 was a year where normality returned, and the focus has been back to traditional church activities.

Despite the significant concerns at the start of the year over finances, we manged to finish the year in a state allowing us to meet our FWO commitment for 2022. This meant a better state for the start of the new year. A deficit in the deanery budget has been highlighted to all the parishes hence the pressure on finances remains.

We have continued our commitment to reviewing and updating policies & procedures. There has been a significant effort put into training for safeguarding by all the PCC members and the wider congregation. Keeping them updated not only ensures we are compliant with regulations but also make's St Andrews a safer and healthy community.

Previous attempts to provide a space for the children/youth have not been successful so a new review was completed, looking for options to alter the church building. From this it was proposed that we replace the current kitchen with a meeting space and add a new coffee bar area at the back of church. Drawings were produced and after several updates a final plan has been agreed and approved by the Diocese. The fund raising saw the generosity of the church family which gave us confidence to proceed with the project. Quotes and contractors were gathered, and the project has been set for completion during 2023.

2022 has also seen the building of a closer relationship with St Luke's Church and a joint PCC has been formed. This has allowed the common aspects of church activities to be shared, things like safeguarding and events. Having a 'Benefice' of St Andrews & St Luke's has allowed the sharing of resources which stops the need to repeat activities on both PCC's and means extra resources to help with activities at each of the churches.

The end of 2022 was the time to assess the upcoming end of the 3-year appointment of our Associate Minister due in March 2023. Giving levels and funds were reviewed and given the better-than-expected financial position it was agreed to continue with this role even with the reduction of funding from outside of the church.

Seeing God's work during 2022, with a growing church family and a new exciting project for 2023, the church family are both thankful and hopeful, finishing the year with a sense of optimism.

Financial review

The financial accounts for 2022 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2022 show that income of £253,421 (2021 £199,567) exceeded

the expenditure of £230,330 (2021: £198,989). This means the total surplus for the year was £23,091 (2021: £669).

Income has increased in 2022 in all aspects with planned giving and memorial hall income being a large contribution to this. Donations of 39,500 for the building project in 2023 has increased the income significantly. The reduction in grant income is a result of the end of the pandemic.

Expenditure has increased during 2022 made from high inflation, high utility costs and higher maintenance costs. We have maintained the FWO for 2022 and increased our support of other mission work in the UK and abroad. Higher utilities plus the restart of paying the mortgage has increased the church running costs. Maintenance & repairs has seen an additional £18k on architect fees, new lighting, and new audio on top of the normal maintenance costs. In the memorial hall the utility bills have been significantly higher, and we have had additional maintenance and repair cost.

The 2022 year has been a positive result, but this is all down to the cash raised for the building project which will be spent in 2023. By taking out the income and costs related to the project we would have a seen a deficit of approx. £6.5k. Finances will be challenging during 2023 so we hope and pray for God's continued blessings.

Responsibilities for Gifted Income

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC.

The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs – staff costs will include the total of the freewill offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have increased and stand at £28,692 (2021: £27,760). To protect the reserves from depreciating in value against inflation, the PCC has authorised a risk-averse investment strategy. Hence in 2016 it was agreed that in order to provide housing for the Associate Minister a house was purchased at a cost of £203,314, funded in part by a loan secured on the property of £152,250 (repayable over twenty-five years at a market interest rate) and the remainder from general reserves. A change to the role of the associate minister has meant that the house has been let out on a short-term basis. This maintains the value of the reserves invested for future use of the works of St Andrews. In 2017 it was agreed to repay a proportion of the mortgage to cover payments expected to be made over the following four-year horizon. This has generated an interest saving over this period and provided cash benefits over the years from not needing to make any mortgage payments. This benefit stopped in 2022 and mortgage payments resumed in 2022.

Risk management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

For and on behalf of the Parochial Church Council

Rev'd A Carter
Chairman

Mr S D R Warwick
Honorary Treasurer

15th May 2023

Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Stephen Baker ACA MAAT

Westland Chartered Accountants

McMillan House

6 Wolfreton Drive

Anlaby

HU10 7BY

01482 653066

Date: 15th May 2023

The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

Statement of Financial Activities

for the year ended 31st December 2022

	Note	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Voluntary Income	2(a)	192,400	5,311	197,711	159,335
Church activities	2(a)	48,787	-	48,787	37,903
Activities for generating funds	2(a)	3,518	3,405	6,923	2,329
Total income		244,705	8,716	253,421	199,567
Expenditure:					
Expenditure on Church Activities	3(a)	218,917	10,913	229,830	198,498
Governance Costs	3(b)	500	-	500	400
Total expenditure		219,417	10,913	230,330	198,989
Net Income/(Expenditure) before investment gains		25,288	(2,197)	23,091	669
Net gains on investment		-	-	-	-
Net Income/(Expenditure)		25,288	(2,197)	23,091	669
Transfers Between Funds		(3,129)	3,129	-	-
Net Movement in Funds		22,159	932	23,091	669
Fund Balances brought forward 1st January 2022		149,002	27,760	176,762	176,093
Fund Balances carried forward 31st December 2022		171,161	28,692	199,853	176,762

The notes form part of these financial statements

The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

Balance Sheet

31st December 2022

	Note	Total 2022 £	Total 2021 £
Fixed assets			
Tangible assets	7	3,657	1,659
Investment property	8	203,314	203,314
		206,971	204,973
Current Assets			
Stock		277	277
Debtors	12	2,309	4,781
Cash at Bank and in Hand		149,704	86,281
		152,290	91,339
Liabilities			
Amounts falling due within a year	13	(50,502)	(6,890)
Net Current Assets/(Liabilities)		101,788	84,449
Amounts falling due after one year.	14	(108,906)	(112,660)
Total Net Assets		199,853	176,762
Parish Funds	10		
Unrestricted		171,161	149,002
Restricted		28,692	27,760
Total parish Funds		199,853	176,762

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 15th May 2023 and signed on their behalf by:

....

The notes form part of these financial statements

ACCOUNTING POLICIES

Accounting convention

The financial statements of the exempt charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. Payments made on behalf of the PCC, for which the PCC would normally be responsible, are accounted for as a grant with matching expenditure and recognised when these payments are made or as the benefit of the relevant resources are received. Where the use of an asset has been provided by a donor or services have been provided free of charge and the rental for such an asset of normal cost for such services can be readily measured then these have been recognised as income and expenditure over the period the asset or services were provided.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The freewill offering is accounted for when paid. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Any physical asset purchased where the economic benefits have not yet been consumed is recognised as stock in the balance sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated land and buildings and movable church furnishings - Consecrated and beneficed property is excluded from the financial statements by s96(2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Property

The Parochial Church Council owns freehold property (vested in the York Diocesan Board of Finance), St Andrew's Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee. The PCC retains control of these properties and therefore their cost is recognised in the financial statements. In the case of the Memorial Hall, the PCC follows the same accounting policy as for consecrated land and buildings as noted above given the close connection of the Hall with the Church Building. 14 Kirk Rise is held as an investment property at undepreciated historic cost as the PCC believes that regular repair and maintenance costs will at least ensure the property retains its value against the original purchase price.

Other fixtures, fittings and office equipment

All furnishings and equipment are written off when the asset is acquired where the asset is attached to the church building or represents a repair to an existing asset. For moveable electrical equipment and software costing more than £250, assets are stated at historic purchase cost less accumulated depreciation. Cost includes the original purchase price of the assets and the costs attributable to bringing the assets into working condition for their intended use. These assets are depreciated at rates estimated to write them off over their expected useful lives. Depreciation is provided on a straight-line basis at the rates ranging between 10% and 25% per annum and on software at the rate of 20% per annum.

Investments

Any monetary asset not available to the church as cash immediately, where immediately is defined to be a period of five days or less, is recognised as an investment in the balance sheet.

Notes to the Financial Statements – continued

for the year ended 31st December 2022

2(a) Voluntary Income	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Planned Giving	105,937	-	105,937	98,350
Collections, Donations & Other Giving	15,870	4,320	20,190	19,311
Gift Aid	27,475	991	28,466	26,168
Grants	2,500	-	2,500	14,458
Non-Recurring Donations	1,118	-	1,118	1,048
Building Project donations	39,500	-	39,500	-
	192,400	5,311	197,711	159,335
Church activities				
Fees	10,559	-	10,559	10,957
Rents Received	9,000	-	9,000	9,000
Income from Memorial Hall	29,228	-	29,228	17,946
	48,787	-	48,787	37,903
Activities for generating funds				
Book Stall	263	-	263	288
Fund Raising Events	1,222	248	1,470	669
Other income	2,033	3,157	5,190	1,372
	3,518	3,405	6,923	2,329
Total Income	**244,705**	**8,716**	**253,421**	**199,567**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3(a) Expenditure on Church Activities				
Donations to UK and Overseas mission	13,480	5,621	19,101	13,037
Other Donations	-	-	-	200
Freewill Offering	71,000	-	71,000	70,000
Diocesan Stipend Recharge	16,560	-	16,560	8,480
Clergy Expenses and Housing Costs	10,540	-	10,540	15,382
Children and Youth Work	2,043	2,820	4,863	4,715
Other Ministry Costs	6,986	-	6,986	7,319
Non-Clergy Staff	22,823	-	22,823	26,455
Non-Clergy Admin Costs	1,361	-	1,361	1,791
Church Running Costs	23,335	7	23,342	18,684
Church Maintenance & Renewals	23,096	-	23,096	5,858
Memorial Hall Running Costs	22,910	-	22,910	18,884
Memorial Hall Improvements	-	-	-	-
Para-Church Activity Costs	-	-	-	-
Bookstall Costs	717	-	717	400
Costs for provision of Goods & Services	4,066	2,465	6,531	7,293
	218,917	**10,913**	**229,830**	**198,498**
3(b) Governance				
Independent Examiner	500	-	500	400
	500	**-**	**500**	**400**
Total Expenditure on Church Activities	**219,417**	**10,913**	**230,330**	**198,898**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

4. Net income/(expenditure)

This is stated after charging/(crediting)	Total 2022 £	Total 2021 £
Independent Examiner's fees	500	400
Depreciation of Fixed Assets	1,572	640

5. Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Trustees are considered to be the key management of the charity.

6. Staff costs

The aggregate payroll costs were as follows.

	Total 2022 £	Total 2021 £
Staff costs during the year were		
Wages and Salaries	27,686	31,170

The average number of persons (including senior management team) employed by the charity during the year were as follows:

Total staff	2022 No.	2021 No.
	5	4

No employee received emoluments of more than £60,000 (2020 – no employee) during the year.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

7. Tangible fixed assets

	Investment property £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	203,314	12,129	215,443
Additions	-	3,570	3,570
Revaluation	-	-	-
At 31 December 2022	203,314	15,699	219,013
Depreciation			
At 1 January 2022	-	10,470	10,470
Charge for the year	-	1,572	1,572
At 31 December 2022	-	12,042	12,042
Net book value			
At 31 December 2022	203,314	3,657	206,971
At 31 December 2021	203,314	1,659	204,973

The Parochial Church Council own freehold property, St Andrews Memorial Hall and 14 Kirk Rise, both in Kirk Ella, the deeds of which are held by the York Diocesan Board of Finance Limited as custodian Trustee. The historic cost of the memorial hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £941,234.

14 Kirk Rise is held at undepreciated historic cost as the PCC believes that the repairs and maintenance costs will at least ensure the property retains its value against the original purchase price.

8. Investment property

A loan totalling £114,996 is secured by a fixed charge over 14 Kirk Rise, Kirk Ella.
The loan terms of repayment are monthly over the 25 years term and interest is payable at 4.4% on the principal amount. Overpayments can be made at any time and payment holidays can then be taken to extent that overpayments have been made. The costs are included within Clergy Expenses and housing costs.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

9. Comparative to the previous period

	Unrestricted funds £	Restricted £	Total 2021 £
Income and Endowments from:			
Voluntary Income	153,041	6,294	159,335
Church Activities	37,903	-	37,903
Activities for Generating Funds	2,329	-	2,329
Total income	193,273	6,294	199,567
Expenditure:			
Expenditure on Church Activities	185,499	12,999	198,498
Governance Costs	400	-	400
Total expenditure	185,899	12,999	198,989
Net Income/(Expenditure) before investment gains	7,374	(6,705)	669
Net gains on investment	-	-	-
Net Income/(Expenditure)	7,374	(6,705)	669
Transfers Between Funds	(2,615)	2,615	-
Net Movement in Funds	4,759	(4,090)	669
Fund Balances brought forward 1st January 2021	144,243	31,850	176,093
Fund Balances carried forward 31st December 2021	149,002	27,760	176,762

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

10. Analysis of net assets by fund

As at 31 December 2022	Unrestricted	Restricted	Total
Tangible Fixed Assets	3,657	-	3,657
Investment Property	203,314	-	203,314
Net Current Assets	123,598	28,692	152,290
Current Liabilities	(50,502)	-	(50,502)
Long Term Liabilities	(108,906)	-	(108,906)
	171,161	28,692	199,853

As at 31 December 2021	Unrestricted	Restricted	Total
Tangible Fixed Assets	1,659	-	1,659
Investment Property	203,314	-	203,314
Net Current Assets	63,579	27,760	91,339
Current Liabilities	(6,890)	-	(6,890)
Long Term Liabilities	(112,660)	-	(112,660)
	149,002	27,760	176,762

11. Restricted funds

Restricted Funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
Special Mission	-	5,311	(5,620)	309	-
Community Fund	850	-	-	-	850
Non-Stipendiary Ministry	-	-	-	-	-
Build Projects	9,249	-	-	-	9,249
Church Roof	9,529	-	-	-	9,529
Fabric Fund	996	-	-	-	996
Flower Fund	-	2437	(2,222)	-	215
Balances (Assistant, share)	-	248	-	-	248
Sunday School Projects	-	-	(2,820)	2,820	-
Tower Bell Ringers	7,136	720	(251)	-	7,605
Total restricted funds	27,760	8,716	(10,913)	3,129	28,692

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2022

12. Debtors

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Amounts falling due within one year				
Prepayments for Goods and services	-	-	-	-
Income Tax Recoverable	2,309	-	2,309	4,781
Other Debtors and Accrued Income	-	-	-	
Total at 31st December 2022	**2,309**	**-**	**2,309**	**4,781**

13. Liabilities with one year

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Amounts falling due within one year				
Secured Borrowings	6,090	-	6,090	6,090
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	44,412	-	44,412	800
Total at 31st December 2022	**50,502**	**-**	**50,502**	**6,890**

14. Liabilities after one year

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Amounts falling due within one year				
Secured Borrowings	108,906	-	108,906	112,660
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	-	-	-	-
Total at 31st December 2022	**108,906**	**-**	**108,906**	**112,660**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council Of The Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese Of York

Registered Charity Number: 1130514

Annual Report

and

Unaudited Financial Statements

31st December 2021

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Contents of the Financial Statements

for the year ended 31st December 2021

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The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Reference and Administrative Details

for the year ended 31st December 2021

INCUMBENT: Rev'd Ash Carter

The Rectory
2 School Lane
Kirk Ella
Hull
HU10 7NR

CHURCH OFFICE: St Andrew's Memorial Hall

Beverley Road
Kirk Ella
Hull
HU10 7QA

REGISTERED CHARITY NUMBER: 1130514

MAIN BANKERS: Lloyds Bank plc

Silver Street
Hull
HU1 1HX

INDEPENDENT EXAMINER Stephen Baker ACA MAAT
Westlands Chartered Accountants

McMillan House
6 Wolfreton Drive
Anlaby
HU10 7BY
01482 653066

Report of the Trustees for the year ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

Administrative information

The Church of St Andrew is situated in the village of Kirk Ella, approximately seven miles west of Hull, in the county of the East Riding of Yorkshire. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (number 1130514). PCC members who have served from 1st January 2021 until the date this report was approved are as follows:

Post	Name	Date if part year
Team Rector	Rev'd Ash Carter	Chairman
Associate Minister	Rev'd John Telford	
Wardens	Mrs Janet Elwick	
	Mr Peter Roberts	
Elected Members:		
	Mrs Suzanne Roberts	Resigned 27th May 2021
	Mrs Katherine McCann	
	Mrs Cherry Dodgson	
	District Judge Peter Wildsmith	Resigned 6th December 2021
	Mr Richard Foster	
	Mr Simon Warwick	Treasurer
	Mr Matthew Smith	
	Miss Patricia Lewis	
	Mr Martyn Ritchie	
Ex Officio	Mr Andrew Blackburn	
Co-opted Secretary	Mrs Sally Hopkinson	

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Objectives and Activities

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding

arrangements for ordained ministry within the Diocese of York depend on a freewill offering from each congregation, giving money towards its own

ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Achievements and Performance

Church attendance

As at 31st December 2021 there were 162 (2020: 172) parishioners on the Church Electoral Roll; 4 names were added in 2021 (2020: 4) and 14 were removed either through death or because they moved away from the parish (2020: 8). The average weekly attendance during the year was 70 adults and children (2020: 180) but this number increased on special occasions such as Easter, Christmas and Remembrance Sunday.

Review of the Year

Having changed the ways we operate, 2021 was a year of adapting to the constant change imposed by the pandemic.

As we started the year we assessed the financial impact of 2020 and looked forward to 2021. This concluded that our financial situation was not healthy and we would need to make some significant changes. It was agreed to reduce the 'Free Will Offering' by £15k, change the Parish Assistant role to be unpaid and look for assistance from various pandemic grants. If circumstances allowed at the end of 2021 it was hoped that we could make up these changes but this was not clear as we started the year.

The church opened up slowly as restriction allowed. The online aspects of church that were maintained during the restrictions were phased out as the church family were able to return to meeting face to face.

As part of our ongoing commitment to St Andrews we have reviewed and updated policies & procedures. Keeping them updated not only ensures we are compliant with regulations but also make's St Andrews a safe and healthy community.

Working around covid issues we manage to do a reviewed of the facilities/buildings we have and assess how well they worked for us. The main area that is not being supported well relates to the facilities for children & youth on a Sunday. Thus we started to look for options. The idea of having a cabin installed in the next door pub carpark seem to be the perfect solution. So funds were identified and plans made and despite having agreement in principal at the final stage the plan was rejected. So new ideas have been explored and we hope 2022 will see one of these come into place

By the end of 2021, our financial position was not as bad as had been budgeted. This better than expected position allowed the Free Will Offering to be increase back to the previous years amount of £70k. As we returned to more normal activities we also saw the arrival of some new families to the St Andrews family. Having stared 2021 facing uncertainty the year finished with positive signs for the year ahead and this highlights the need to remain a God focused community as we look to the future.

Financial review

The financial accounts for 2021 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2021 show that income of £199,567 (2020 £185,674) exceeded the expenditure of £198,989 (2020: £195,258). This means the total surplus for the year was £669 (2020: deficit of £9,584).

Planned giving is still low but we have benefited from higher levels of ad-hoc donations and giving. We have used some of the cash reserves in 2021 and have also benefited from pandemic grants provide by Local and central government.

The church Hall income has increased as the hall reopened from the pandemic but other fund generating activities have not taken place.

The expenditure for 2021 has been higher than previous years. There have been saving on stipend costs, Admin costs and general running costs. To offset the savings there have been additional maintenance and repairs costs for both the church building and the memorial hall.

Responsibilities for Gifted Income

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC.

The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs – staff costs will include the total of the freewill offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have reduced and stand at £31,439 (2020: £31,850) largely as a result of making use of the restricted funds towards the earmarked costs. To protect the reserves from depreciating in value against inflation, the PCC has authorised a risk-averse investment strategy. Hence in 2016 it was agreed that in order to provide housing for the Associate Minister a house was purchased at a cost of £203,314, funded in part by a loan secured on the property of £152,250 (repayable over twenty-five years at a market interest rate) and the remainder from general reserves. A change to the role of the associate minister has meant that the house has been let out on a short-term basis. This maintains the value of the reserves invested for future use of the works of St Andrews. In 2017 it was agreed to repay a proportion of the mortgage to cover payments expected to be made over the following four-year horizon. This has generating an interest saving over this period and has provided a cash benefit in 2020 from not needing to make any mortgage payments.

Risk management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to

House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

For and on behalf of the Parochial Church Council

Rev'd A Carter
Chairman

Mr S D R Warwick
Honorary Treasurer

17th May 2022

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Stephen Baker.

Stephen Baker ACA MAAT

Westland Chartered Accountants

McMillan House

6 Wolfreton Drive

Anlaby

HU10 7BY

01482 653066

Date: 17th May 2022

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Statement of Financial Activities

for the year ended 31st December 2021

	Note	Unrestricted funds £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Voluntary Income	2(a)	153,041	6,294	159,335	146,081
Church activities	2(a)	37,903	-	37,903	34,910
Activities for generating funds	2(a)	2,329	-	2,329	3,441
Income from Investments	2(a)	-	-	-	42
Other incoming resources	2(a)	-	-		1,200
Total income		193,273	6,294	199,567	185,674
Expenditure:					
Expenditure on Church Activities	3(a)	185,499	12,999	198,498	194,058
Cost of Generating Funds	3(b)	-	-	-	-
Governance Costs	3(c)	400	-	400	1,200
Total expenditure		185,899	12,999	198,989	195,258
Net Income/(Expenditure) before investment gains		7,374	(6,705)	669	(9,584)
Net gains on investment		-	-	-	-
Net Income/(Expenditure)		7,374	(6,705)	669	(9,584)
Transfers Between Funds		(2,615)	2,615	-	-
Net Movement in Funds		4,759	(4,090)	669	(9,584)
Fund Balances brought forward 1st January 2021		144,243	31,850	176,093	185,677
Fund Balances carried forward 31st December 2021		149,002	27,760	176,762	176,093

The notes form part of these financial statements

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Balance Sheet

31st December 2021

	Note	Total 2021 £	Total 2020 £
Fixed assets			
Tangible assets		1,659	2,299
Investment property		203,314	203,314
		204,973	205,613
Current Assets			
Stock			
Debtors	4	277	277
Cash at Bank and in Hand		4,781	23,728
		86,281	96,798
		91,339	120,803
Liabilities			
Amounts falling due within a year	5	(6,890)	(35,161)
Net Current Assets/(Liabilities)		84,449	85,642
Amounts falling due within a year	6	(112,660)	(115,162)
Total Net Assets		176,762	176,093
Parish Funds			
Unrestricted	7	149,002	144,243
Restricted		27,760	31,850
Total parish Funds		176,762	176,093

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 17th May 2022 and signed on their behalf by:

.....
REV ASHLEY CONTER

.....
SIMON WARWICK

The notes form part of these financial statements

ACCOUNTING POLICIES

Accounting convention

The financial statements of the exempt charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. Payments made on behalf of the PCC, for which the PCC would normally be responsible, are accounted for as a grant with matching expenditure and recognised when these payments are made or as the benefit of the relevant resources are received. Where the use of an asset has been provided by a donor or services have been provided free of charge and the rental for such an asset of normal cost for such services can be readily measured then these have been recognised as income and expenditure over the period the asset or services were provided.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The freewill offering is accounted for when paid. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Any physical asset purchased where the economic benefits have not yet been consumed is recognised as stock in the balance sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated land and buildings and movable church furnishings - Consecrated and beneficed property is excluded from the financial statements by s96(2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Property

The Parochial Church Council owns freehold property (vested in the York Diocesan Board of Finance), St Andrew's Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee. The PCC retains control of these properties and therefore their cost is recognised in the financial statements. In the case of the Memorial Hall, the PCC follows the same accounting policy as for consecrated land and buildings as noted above given the close connection of the Hall with the Church Building. 14 Kirk Rise is held as an investment property at undepreciated historic cost as the PCC believes that regular repair and maintenance costs will at least ensure the property retains its value against the original purchase price.

Other fixtures, fittings and office equipment

All furnishings and equipment are written off when the asset is acquired where the asset is attached to the church building or represents a repair to an existing asset. For moveable electrical equipment and software costing more than £250, assets are stated at historic purchase cost less accumulated depreciation. Cost includes the original purchase price of the assets and the costs attributable to bringing the assets into working condition for their intended use. These assets are depreciated at rates estimated to write them off over their expected useful lives. Depreciation is provided on a straight-line basis at the rates ranging between 10% and 25% per annum and on software at the rate of 20% per annum.

Investments

Any monetary asset not available to the church as cash immediately, where immediately is defined to be a period of five days or less, is recognised as an investment in the balance sheet.

Notes to the Financial Statements – continued

for the year ended 31st December 2021

2(a) Voluntary Income	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Planned Giving	98,350	-	98,350	107,745
Collections, Donations & Other Giving	13,017	6,294	19,311	11,413
Gift Aid	26,168	-	26,168	19,552
Grants	14,458	-	14,458	4,086
Non Recurring Donations	1,048	-	1,048	3,285
	153,041	6,294	159,335	146,081
Church activities				
Fees	10,957	-	9,957	10,347
Rents Received	9,000	-	9,000	9,000
Income from Memorial Hall	17,946	-	17,946	15,563
	37,903	-	37,903	34,910
Activities for generating funds				
Book Stall	288	-	288	437
Church Residential	-	-	-	1,086
Fund Raising Events	669	-	669	625
Other income	1,372	-	1,372	1,293
	2,329	-	2,329	3,441
Income from investments	-	-	-	42
Other incoming resources	-	-	-	**1,200**
Total Income	**193,273**	**6,294**	**199,567**	**185,674**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
3(a) Expenditure on Church Activities				
Donations to UK and Overseas mission	13,037	-	13,037	10,828
Other Donations	200	-	200	500
Freewill Offering	70,000	-	70,000	70,000
Diocesan Stipend Recharge	2,186	6,294	16,280	12,130
Clergy Expenses and Housing Costs	15,382	-	15,382	14,714
Children and Youth Work	-	4,715	4,715	1,364
Other Ministry Costs	7,319	-	7,319	5,626
Non Clergy Staff	26,455	-	26,455	29,448
Non Clergy Admin Costs	1,791	-	1,791	3,525
Church Running Costs	18,684	-	18,684	16,488
Church Maintenance & Renewals	5,858	-	5,858	9,068
Memorial Hall Running Costs	18,884	-	18,884	12,934
Memorial Hall Improvements	-	-	-	-
Para-Church Activity Costs	-	-	-	418
Bookstall Costs	400	-	400	998
Costs for provision of Goods & Services	5,303	1,990	2,358	6,016
	185,499	**6,705**	**198,498**	**194,058**
Governance				
Independent Examiner	400	-	400	1,200
	400	**-**	**400**	**1,200**
Total Expenditure on Church Activities	**185,899**	**12,999**	**198,898**	**195,258**

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

4. Net income/(expenditure)

This is stated after charging/(crediting)	Total 2021 £	Total 2020 £
Independent Examiner's fees	400	250
Depreciation of Fixed Assets	640	1,456

5. Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Trustees are considered to be the key management of the charity.

6. Staff costs

The aggregate payroll costs were as follows

	Total 2021 £	Total 2020 £
Staff costs during the year were		
Wages and Salaries	26,455	29,448

The average number of persons (including senior management team) employed by the charity during the year were as follows:

Total staff	2021 No.	2020 No.
	4	5

No employee received emoluments of more than £60,000 (2020 – no employee) during the year.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

7. Tangible fixed assets

	Investment property £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	203,314	12,129	215,443
Additions	-	-	-
Revaluation	-	-	-
At 31 December 2021	203,314	12,129	215,443
Depreciation			
At 1 January 2021	-	9,830	9,830
Charge for the year	-	640	-
At 31 December 2021	-	10,470	9,830
Net book value			
At 31 December 2021	203,314	1,659	204,973
At 31 December 2020	203,314	2,299	205,612

The Parochial Church Council own freehold property, St Andrews Memorial Hall and 14 Kirk Rise, both in Kirk Ella, the deeds of which are held by the York Diocesan Board of Finance Limited as custodian Trustee. The historic cost of the memorial hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £941,234.

14 Kirk Rise is held at undepreciated historic cost as the PCC believes that the repairs and maintenance costs will at least ensure the property retains it value against the original purchase price.

8. Investment property

A loan totalling £120,852 is secured by a fixed charge over 14 Kirk Rise, Kirk Ella.
The loan terms of repayment are twice yearly payments of £3,045 for 25 years and interest is payable at 3.15% on the principal amount. Overpayments can be made at any time and payment holidays can then be taken to extent that overpayments have been made. The costs is included within Clergy Expenses and housing costs.

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

9. Comparative to the previous period

	Unrestricted funds £	Restricted £	Total 2020 £
Income and Endowments from:			
Voluntary Income	145,231	850	146,081
Church Activities	34,374	536	34,910
Activities for Generating Funds	3,441	-	3,441
Income from Investments	42	-	42
Other Incoming Resources	1,200	-	1,200
Total income	184,288	1,386	185,674
Expenditure:			
Expenditure on Church Activities	189,075	4,983	194,058
Cost of Generating Funds	-	-	-
Governance Costs	1,200	-	1,200
Total expenditure	190,275	4,983	195,258
Net Income/(Expenditure) before investment gains	(5,987)	(3,597)	(9,584)
Net gains on investment	-	-	-
Net Income/(Expenditure)	(5,987)	(3,597)	(9,584)
Transfers Between Funds	-	-	-
Net Movement in Funds	(5,987)	(3,597)	(9,584)
Fund Balances brought forward 1st January 2020	150,230	35,447	185,677
Fund Balances carried forward 31st December 2020	144,243	31,850	176,093

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

10. Analysis of net assets by fund

As at 31 December 2021	Unrestricted	Restricted	Total
Tangible Fixed Assets	1,659	-	1,659
Investment Property	203,314	-	203,314
Net Current Assets	66,194	25,145	91,339
Current Liabilities	(6,890)	-	(6,890)
Long Term Liabilities	(112,660)	-	(112,660)
	145,323	31,439	176,762

As at 31 December 2020	Unrestricted	Restricted	Total
Tangible Fixed Assets	2,299	-	2,299
Investment Property	203,314	-	203,314
Net Current Assets	88,953	31,850	120,803
Current Liabilities	(35,161)	-	(35,161)
Long Term Liabilities	(115,162)	-	(115,162)
	144,243	31,850	176,093

11. Restricted funds

Restricted Funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
Community Fund	850	-	-	-	850
Non Stipendiary Ministry	-	6,294	6,294	-	-
Build Projects	9,249	-	-	-	9,249
Church Roof	9,529	-	-	-	9,529
Fabric Fund	996	-	-	-	996
Flower Fund	(23)	-	1,019	1,042	-
Balances (Assistant, share)	1,190	-	-	(1,190)	-
Sunday School Projects	2,115	-	4,715	2,600	-
Tower Bell Ringers	7,944	-	971	163	7,136
Total restricted funds	31,850	6,294	12,999	2,615	27,760

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2021

12. Debtors

	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Amounts falling due within one year				
Prepayments for Goods and services	-	-	-	1,424
Income Tax Recoverable	4,780	-	4,780	19,359
Other Debtors and Accrued Income	-	-	-	2,945
Total at 31st December 2021	**4,780**	**-**	**4,780**	**23,728**

13. Liabilities with one year

	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Amounts falling due within one year				
Secured Borrowings	6,090	-	6,090	6,090
Unsecured Borrowings	-	-	-	4,000
Accruals and Deferred Income	800	-	800	25,071
Total at 31st December 2021	**6,890**	**-**	**6,890**	**35,161**

14. Liabilities after one year

	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Amounts falling due within one year				
Secured Borrowings	112,660	-	112,660	114,762
Unsecured Borrowings	-	-	-	-
Accruals and Deferred Income	-	-	-	400
Total at 31st December 2021	**112,660**	**-**	**112,660**	**115,162**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, KIRK ELLA I

England & Wales - Charity number 1130514

Accounts

The Parochial Church Council Of The Ecclesiastical Parish Of St Andrew, Kirk Ella In The Diocese Of York

Registered Charity Number: 1130514

Annual Report

and

Unaudited Financial Statements

31st December 2020

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

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for the year ended 31st December 2020

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The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Reference and Administrative Details

for the year ended 31st December 2020

INCUMBENT: Rev'd Ash Carter

The Rectory
2 School Lane
Kirk Ella
Hull
HU10 7NR

CHURCH OFFICE: St Andrew's Memorial Hall

Beverley Road
Kirk Ella
Hull
HU10 7QA

REGISTERED CHARITY NUMBER: 1130514

MAIN BANKERS: Lloyds Bank plc

Silver Street
Hull
HU1 1HX

INDEPENDENT EXAMINER Steve Baker ACA MAAT
Westlands Chartered Accountants

McMillan House
6 Wolfreton Drive
Anlaby
HU10 7BY
01482 653066

Report of the Trustees for the year ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

Administrative information

The Church of St Andrew is situated in the village of Kirk Ella, approximately seven miles west of Hull, in the county of the East Riding of Yorkshire. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (number 1130514). PCC members who have served from 1st January 2020 until the date this report was approved are as follows:

Post	Name	Date if part year
Team Rector	Rev'd Ash Carter	Chairman
Associate Minister	Rev'd John Telford	From March 2020
Wardens:	Mr Michael Moore	Until November 2020
	Mr Nicholas Dean	Until November 2020
	Mrs Janet Elwick	From November 2020
	Mr Peter Roberts	From November 2020
Elected Members:	Mrs Janet Elwick	Deputy warden until November 2020
	Mrs Suzanne Roberts	
	Mrs Joy Edwards	Until May 2020
	Mrs Katherine McCann	
	Mrs Cherry Dodgson	
	District Judge Peter Wildsmith	
	Mrs Penelope Laucht	Until October 2020
	Mr Richard Foster	
	Mr Simon Warwick	Treasurer
	Mr Matthew Smith	
	Miss Patricia Lewis	From June 2020
	Mr Martyn Ritchie	From November 2020
Ex Officio	Mr Andrew Blackburn	
	Mr Paul Edwards	Until November 2020
	Mrs Margaret Chicken	Until November 2020
Co-opted Secretary	Mrs Sally Hopkinson	From Jan 2020

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Objectives and Activities

The PCC works together with the clergy and churchwardens to ensure continuity of ministry for regular services, to ensure that suitable children's groups are run and properly staffed, to arrange midweek discipleship and outreach groups, social events and training courses. The PCC is responsible for the proper management of the finances of the church, as well as to care for and maintain the church building and the Memorial Hall, which it wholly owns. The PCC liaises with the Diocese of York, and the wider councils of the Church of England, through its representation on the Deanery Synod, and through direct contact as necessary with either the Archdeacon of the East Riding or the Bishop of Hull. The funding arrangements for ordained ministry within the Diocese of York depend on a freewill offering from each

congregation, giving money towards its own ministry costs, as well as paying a proportion of the central costs, and providing help for other congregations where that is appropriate and the giving can be suitably directed. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's primary objective of advancing religion.

Achievements and Performance

Church attendance

As at 31st December 2020 there were 172 (2019: 177) parishioners on the Church Electoral Roll; 4 names were added in 2020 (2019: 8) and 8 were removed either through death or because they moved away from the parish (2019: 4). The average weekly attendance during the year was 180 adults and children (2019: 172) but this number increased on special occasions such as Easter, Christmas and Remembrance Sunday.

Review of the Year

2020 has been a year like no other. It started with a sense of hope and anticipation but this did not last and as the pandemic spread our year became one of anxiety, worry and fear. The plans and ideas for 2020 were all put to one side and we adapted to a new way of worship and community support.

Following government guidelines, the format and interactions at St Andrews changed dramatically and we moved to the 'Online World'. With the clergy producing all the usual worship material, pre-recorded and published via the website, home groups moving to meeting via Zoom for those that could and for those without internet access the weekly services were available via telephone. All in all, a huge effort was made to provide ministry to the whole family of St Andrews.

On a more individual level there were regular telephone calls and text messages between all the church family, checking that people had all they needed. And as the guideline & rules have changed the core focus has been making sure all the church family are safe and supported.

When social distancing allowed services were restarted and a new weekly Wednesday service was set up to support the older generation. Even with no singing the opportunity to meet together was encouraging and helpful to all those who could attend.

In a year that has meant the St Andrews family have been held at arm's length, there has been a real appreciation of what it means to meet face to face and how important a community is for us all. As we write this report, we are seeing the success of the vaccine and are hopeful for the return of the St Andrews family and the activities we would normally be doing.

Financial review

The financial accounts for 2020 and detailed income and expenditure for the year appear on the following pages. The financial accounts for 2020 show that expenditure of £193,287 (2019 £249,482) exceeded the income of £185,674 (2019: £247,000). This means the total deficit for the year was £7,613 (2019: deficit of £2,482).

A significant drop of income due to no church activities and no weekly collection has been offset by some costs savings. The impact of the pandemic has had a large impact on the finances at St Andrews and reserves have been used to cover the deficit. The PCC would like to express their gratitude for the generosity of the church family in all that they have provided during 2020

Under the freewill offering system, the PCC decides the contribution it should make to the York Diocesan Board of Finance (DBF). The DBF have encouraged each church to pay at least enough to cover the costs incurred by the DBF in supporting each church or benefice. In the year the freewill offering

amounted to £70,000. This is the biggest expenditure item and despite the deficit experienced the free will offering was maintained.

The policies and procedures in relation to budgeting, purchasing and income have continued to operate and have worked well; the charity's bookkeeping continues to be outsourced which helps improve control and segregation of duties. These ways of working are providing a stable platform for the management of the organisation.

The 3-year financial plan that is being followed set a deficit of £20k in 2020 changing to a surplus of 6k in 2022 and shows that cashflows are sustainable.

The Lord continues to provide and enable the work of the gospel. Highlighting the importance of finance to support the ongoing mission will be a high priority during the 3-year plan.

Responsibilities for Gifted Income

Some of our income and funds have been received for a specific project. Accordingly, these amounts are categorised as restricted funds and may only be expended on a specific project for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund and cannot be used for the church's general use. In addition, some of the funds held relate to multiple fund-raising activities and are represented as designated funds. These 'designated' funds are unrestricted and the PCC will utilise them for the particular purpose identified or where a surplus/shortfall occurs they are utilised in alignment with the overall stated mission of the PCC.

The original donations that allowed the Memorial Hall to be built were given on the understanding that the money would be used to further Christian mission within the villages of Kirk Ella and Willerby. The PCC does not see the need to set up a separate restricted fund for income received as a result of hiring out the Memorial Hall. Any donations made specifically for use in the Memorial Hall, however, are restricted in the manner described above.

Reserves Policy

The PCC's reserves policy states that free reserves (consisting of the unrestricted reserves not held in fixed assets or long-term liabilities) will be monitored on a regular basis against two months' staff costs – staff costs will include the total of the freewill offering but exclude ad-hoc employment costs (such as additional staffing costs for occasional offices). Given the current level of reserves there are no current concerns as regards breaching this policy. Restricted reserves have reduced and stand at £31,850 (2019: £35,447) largely as a result of making use of the restricted funds towards the earmarked costs. To protect the reserves from depreciating in value against inflation, the PCC has authorised a risk-averse investment strategy. Hence in 2016 it was agreed that in order to provide housing for the Associate Minister a house was purchased at a cost of £203,314, funded in part by a loan secured on the property of £152,250 (repayable over twenty-five years at a market interest rate) and the remainder from general reserves. A change to the role of the associate minister has meant that the house has been let out on a short-term basis. This maintains the value of the reserves invested for future use of the works of St Andrews. In 2017 it was agreed to repay a proportion of the mortgage to cover payments expected to be made over the following four-year horizon. This has generated an interest saving over this period and has provided a cash benefit in 2020 from not needing to make any mortgage payments.

Risk management

The PCC examines the major risks that are faced each year. With these in mind there are a series of systems developed to monitor and control these risks to mitigate any impact that they may have. These systems are continually under review and are therefore being improved year on year. The PCC has complied with

the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults) and have an ongoing commitment to ensure this duty is maintained.

For and on behalf of the Parochial Church Council

Rev'd A Carter
Chairman

Mr S D R Warwick
Honorary Treasurer

17th May 2021

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York

I report to the charity trustees on my examination of the accounts shown on pages 9 to 19 of The Parochial Church Council of The Ecclesiastical Parish of St Andrew, Kirk Ella in The Diocese of York (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Stephen Baker

Steve Baker

Westland Chartered Accountants

McMillan House

6 Wolfreton Drive

Anlaby

HU10 7BY

01482 653066

Date: 17 MAY 2021

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Statement of Financial Activities

for the year ended 31st December 2020

Statement of Financial Activities	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming Resources					
Voluntary Income	2a	£145,231	£850	£146,081	£192,504
Church Activities	2b	£34,374	£536	£34,910	£42,398
Activities for generating Funds	2c	£3,441	£0	£3,441	£8,127
Income from Investments	2d	£42	£0	£42	£21
Other incoming resources	2e	£1,200	£0	£1,200	£3,950
Total Incoming Resources		£184,288	£1,386	£185,674	£247,000
Resources Expended					
Church Activities	3a	£187,104	£4,983	£192,087	£248,212
Governance Costs	3b	£1,200	£0	£1,200	£1,270
Total Resources expended		£188,304	£4,983	£193,287	£249,482
Net Movement in Funds	10	-£4,016	-£3,597	-£7,613	-£2,482
Transfer between funds		£0	£0	£0	£0
Funds Balance brought Forward 1st Jan 2020		£150,230	£35,447	£185,677	£188,159
Funds Balance carried forward 31st Dec 2020		£146,214	£31,850	£178,064	£185,677

The notes form part of these financial statements

The Parochial Church Council of The
Ecclesiastical Parish of St Andrew,
Kirk Ella in The Diocese of York

Balance Sheet

for the year ended 31st December 2020

Balance Sheet				2020	2019
				£	£
Fixed Assets					
Tangible Assets	7			£4,269	£2,447
Investment Property	8			£203,314	£203,314
				£207,583	£205,761
Current Assets					
Stock				£277	£277
Debtors	11			£23,728	£31,119
Cash at Bank and in Hand				£96,798	£85,603
Total Current Assets				£120,803	£116,999
Liabilities					
Creditors Falling due within 1 Year	12			£35,161	£21,552
Net Current Assets				£85,642	£95,447
Total Assets Less Current Liabilities				£293,225	£301,208
Creditors Falling after 1 Year	13			£115,162	£115,531
Total Net Assets				£178,064	£185,677
Funds	10				
Unrestricted				£146,214	£150,230
Restricted				£31,850	£35,447
Total Funds		£0	£0	£178,064	£185,677

Approved by the Parochial Church Council on 17th May 2021
and signed on its behalf by:

Signature: _____ Position: CHAIR

Signature: J. Gr[illegible] Position: CHURCH WARDEN.

The notes form part of these financial statements

ACCOUNTING POLICIES

Accounting convention

The financial statements of the exempt charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is received. Payments made on behalf of the PCC, for which the PCC would normally be responsible, are accounted for as a grant with matching expenditure and recognised when these payments are made or as the benefit of the relevant resources are received. Where the use of an asset has been provided by a donor or services have been provided free of charge and the rental for such an asset of normal cost for such services can be readily measured then these have been recognised as income and expenditure over the period the asset or services were provided.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The freewill offering is accounted for when paid. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Any physical asset purchased where the economic benefits have not yet been consumed is recognised as stock in the balance sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated land and buildings and movable church furnishings - Consecrated and beneficed property is excluded from the financial statements by s96(2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the Wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property, listed in the church's inventory. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Property

The Parochial Church Council owns freehold property (vested in the York Diocesan Board of Finance), St Andrew's Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee. The PCC retains control of these properties and therefore their cost is recognised in the financial statements. In the case of the Memorial Hall, the PCC follows the same accounting policy as for consecrated land and buildings as noted above given the close connection of the Hall with the Church Building. 14 Kirk Rise is held as an investment property at undepreciated historic cost as the PCC believes that regular repair and maintenance costs will at least ensure the property retains its value against the original purchase price.

Other fixtures, fittings and office equipment

All furnishings and equipment are written off when the asset is acquired where the asset is attached to the church building or represents a repair to an existing asset. For moveable electrical equipment and software costing more than £250, assets are stated at historic purchase cost less accumulated depreciation. Cost includes the original purchase price of the assets and the costs attributable to bringing the assets into working condition for their intended use. These assets are depreciated at rates estimated to write them off over their expected useful lives. Depreciation is provided on a straight-line basis at the rates ranging between 10% and 25% per annum and on software at the rate of 20% per annum.

Investments

Any monetary asset not available to the church as cash immediately, where immediately is defined to be a period of five days or less, is recognised as an investment in the balance sheet.

Notes to the Financial Statements – continued

for the year ended 31st December 2020

Notes to the Financial Statement	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
2 - Incoming Resources				
Voluntary Income				
Planned Giving	£107,745	£0	£107,745	£122,169
Collections, Donations & Other giving	£10,563	£850	£11,413	£30,260
Income Tax Recoverable	£19,552	£0	£19,552	£27,842
Grants	£4,086	£0	£4,086	£0
Non-Recurring donations / Legacies	£3,285	£0	£3,285	£12,232
	£145,231	£850	£146,081	£192,503
Church Activities				
Fees	£9,811	£536	£10,347	£12,194
Rents Received	£9,000	£0	£9,000	£0
Income from Memorial Hall	£15,563	£0	£15,563	£30,205
	£34,374	£536	£34,910	£42,399
Activities for Generating Funds				
Book Stall	£437	£0	£437	£229
Church residentail conferences & Hols	£1,086	£0	£1,086	£2,582
Fund raising events	£625	£0	£625	£1,581
Other income: provision of goods & services	£1,293	£0	£1,293	£3,735
	£3,441	£0	£3,441	£8,127
Income from Investments				
Bank interest	£42	£0	£42	£21
	£42	£0	£42	£21
Other incoming resources				
Insurance and other refunds				
Collections made for donations to other charities	£1,200	£0	£1,200	£3,950
	£1,200	£0	£1,200	£3,950
Total Incoming Resources	£184,288	£1,386	£185,674	£247,000

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
3 - Resources Expended				
Church Activities				
Donations to UK & Overseas Mission	10,828	£0	£10,828	£12,911
Other Donations	500	£0	£500	£4,092
Freewill Offering	70,000	£0	£70,000	£70,000
Diocesan Stipend Recharge	12,130	£0	£12,130	£31,156
Clergy expenses & Housing Costs	14,714	£0	£14,714	£11,221
Children and Youth Work	1,364	£0	£1,364	£2,172
Other Ministry Costs	5,626	£0	£5,626	£6,347
Fundraising Costs	-	£0	£0	£229
Non-Clergy Staff Costs	24,768	£4,680	£29,448	£52,912
Non-Clergy Administration Costs	3,525	£0	£3,525	£5,883
Church Running Expenses	14,518	£0	£14,518	£18,143
Church Maintenance & Renewals	9,068	£0	£9,068	£7,388
Church Improvements			£0	£0
Memorial Hall Running Costs	12,934	£0	£12,934	£16,388
Memorial Hall Improvements			£0	£0
Para-Church Activity Costs	418	£0	£418	£357
Bookstall Costs	998	£0	£998	£80
Church Residential Conf & Hol Cost	-	£0	£0	£1,271
Costs for provision of Goods & Services	5,712	£303	£6,015	£7,662
	£187,104	£4,983	£192,087	£248,212
Governance Costs				
Independent Examiner	£1,200	£0	£1,200	£1,270
	£1,200	£0	£1,200	£1,270
Total Resources Expended	£188,304	£4,983	£193,287	£249,482

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement

	2020	2019
	£	£
4 - INVESTMENT INCOME		
Bank Interest	£42	£21

5 - TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remunerations or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019

Trustees expenses

There were no trustees expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019

6 - STAFF COSTS

Wages and Salaries	£34,008	£63,377
Average Number of Employees	5	5

No Employee received total employee benefits (excluding employer pension costs) of more than £60,000

The management of the property has been allocated to Naomi Foster, a member of the congregation and the wife of Richard Foster who is a member of the PCC

There were no other discloseable transactions in repect of PCC members, persons closely connected with them or their parties

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement 7 - Fixed Assets	Investment Property	Electrical Equip & Software	Total
Cost			
As at 1st Jan 2020	£203,314	£11,478	£214,792
Additions	£0.00	£3,278	£3,278
As at 31st December 2020	£203,314	£14,756	£218,070
Accumulated Depreciation			
As at 1st Jan 2020	£0	£9,031	£9,031
Charge for Year	£0	£1,456	£1,456
As at 31st December 2020	£0	£10,487	£10,487
Net Book Value			
As at 31st December 2020	£203,314	£4,269	£207,583
As at 31st December 2019	£203,314	£2,447	£205,761

The Parochial Church Council own freehold property, St Andrews Memorial Hall and 14 Kirk Rise, both in Kirk Ella; the deeds of which are held by the York Diocesan Board of Finance Limited as custodian trustee
The historic cost of the memorial hall, much of which was funded by a bequest in 1931 of £1,000, amounted to £2,760 and is insured for the replacement at £941,234 (2018: £941,234).
14 Kirk Rise is held at undepreciated historic cost as the PCC believes that the repairs and maintenance costs will at least ensure the property retains its value against the original purchase price

8 - Investment property note

A loan totalling £120,852 is secured by a fixed charge on 14 Kirk Rise, Kirk Ella, Hull.
The loan terms of repayment are twice yearly payments of £3,045 for 25 Years and interest is payable at 3.15% on the principal amount. Overpayments can be made at any time and payments holidays can then be taken to the extent that overpayments have been made. This cost is included within Clergy Expenses and Housing Costs

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement		Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
9 - Comparative to Previous Years	Note	£	£	£	£
Incoming Resources					
Voluntary Income	2a	£192,504	£0	£192,504	£182,290
Church Activities	2b	£39,602	£2,796	£42,398	£36,657
Activities for generating Funds	2c	£8,127	£0	£8,127	£9,983
Income from Investments	2d	£21	£0	£21	£382
Other incoming resources	2e	£2,700	£1,250	£3,950	£3,270
Total Incoming Resources		£242,954	£4,046	£247,000	£232,582
Resources Expended					
Church Activities	3a	£229,847	£18,365	£248,212	£251,441
Governance Costs	3b	£1,270	£0	£1,270	£930
Total Resources expended		£231,117	£18,365	£249,482	£252,371
Net Movement in Funds	10	£11,837	-£14,319	-£2,482	-£19,789
Transfer between funds		£0	£0	£0	£0
Funds Balance brought Forward 1st Jan 2019		£138,393	£49,766	£188,159	£207,948
Funds Balance carried forward 31st Dec 2019		£150,230	£35,447	£185,677	£188,159

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement 10 - Analysis of Net Assets By Fund	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Fixed Assets	£4,269	£0	£4,269	£2,447
Investment Property	£203,314	£0	£203,314	£203,314
Current Assets	£88,953	£31,850	£120,803	£116,999
Current Liabilities	-£35,161	£0	-£35,161	-£21,552
Long Term Liabilities	-£115,161	£0	-£115,161	-£115,531
	£146,214	£31,850	£178,064	£185,677

Analysis of Funds	Opening Bal 1st Jan 2020	Income in	Expenditure ex	Transfers	Closing Bal 31st Dec 2020
Unrestricted					
General Fund	£150,230	£184,288	£188,305		£146,214
Restricted					
Community Fund	£0	£850	£0		£850
Building Projects	£9,249	£0	£0		£9,249
Church Roof	£9,529	£0	£0		£9,529
Fabric Fund	£996	£0	£0		£996
Flower Guild	-£106	£386	£303		-£23
Balances(Assistant, Share)	£1,190	£0	£0		£1,190
Sunday School Projects	£6,795	£0	£4,680		£2,115
Tower Bell Ringers	£7,794	£150	£0		£7,944
	£35,447	£1,386	£4,983	£0	£31,850
	£185,677	£185,674	£193,287	£0	£178,064

The notes form part of these financial statements

Notes to the Financial Statements - continued

for the year ended 31st December 2020

Notes to the Financial Statement	2020	2019
11 Debtors	£	£
Prepayments for Goods and Services	£1,424	£1,319
Income tax recoverable	£19,359	£27,648
Other debtors and accrued income	£2,945	£2,152
	£23,728	£31,119
12 Creditors: Amounts falling within 1 Year		
Secured borrowings	£6,090	£6,090
Unsecured borrowings	£4,000	£4,000
Accruals & Deferred Income	£25,071	£11,462
	£35,161	£21,552
13 Creditors: Amounts falling after 1 year		
Secured Borrowings	£114,762	£111,331
Unsecured Borrowings	£0	£4,000
Deferred Income	£400	£200
	£115,162	£115,531

The notes form part of these financial statements