

# 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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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 managed 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 makes 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 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

15<sup>th</sup> 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: 15<sup>th</sup> May 2023



Statement of Financial Activities

for the year ended 31st December 2022

	Note	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
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
<b>Expenditure:</b>					
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



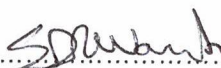
Balance Sheet

31st December 2022

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

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

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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 31<sup>st</sup> December 2022

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(a) Voluntary Income</b>				
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	-
	<u>192,400</u>	<u>5,311</u>	<u>197,711</u>	<u>159,335</u>
<b>Church activities</b>				
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
	<u>48,787</u>	<u>-</u>	<u>48,787</u>	<u>37,903</u>
<b>Activities for generating funds</b>				
Book Stall	263	-	263	288
Fund Raising Events	1,222	248	1,470	669
Other income	2,033	3,157	5,190	1,372
	<u>3,518</u>	<u>3,405</u>	<u>6,923</u>	<u>2,329</u>
<b>Total Income</b>	<u><b>244,705</b></u>	<u><b>8,716</b></u>	<u><b>253,421</b></u>	<u><b>199,567</b></u>

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 £
<b>3(a) Expenditure on Church Activities</b>				
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
	<b>218,917</b>	<b>10,913</b>	<b>229,830</b>	<b>198,498</b>
<b>3(b) Governance</b>				
Independent Examiner	500	-	500	400
	<b>500</b>	<b>-</b>	<b>500</b>	<b>400</b>
<b>Total Expenditure on Church Activities</b>	<b>219,417</b>	<b>10,913</b>	<b>230,330</b>	<b>198,898</b>

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)**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
This is stated after charging/(crediting)		
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.

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Staff costs during the year were</b>		
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:

<b>Total staff</b>	<b>2022 No.</b>	<b>2021 No.</b>
	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**

	<b>Investment property £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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
<b>Depreciation</b>			
At 1 January 2022	-	10,470	10,470
Charge for the year	-	1,572	1,572
At 31 December 2022	-	12,042	12,042
<b>Net book value</b>			
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 £
<b>Income and Endowments from:</b>			
Voluntary Income	153,041	6,294	159,335
Church Activities	37,903	-	37,903
Activities for Generating Funds	2,329	-	2,329
<b>Total income</b>	<b>193,273</b>	<b>6,294</b>	<b>199,567</b>
<b>Expenditure:</b>			
Expenditure on Church Activities	185,499	12,999	198,498
Governance Costs	400	-	400
<b>Total expenditure</b>	<b>185,899</b>	<b>12,999</b>	<b>198,989</b>
<b>Net Income/(Expenditure) before investment gains</b>	<b>7,374</b>	<b>(6,705)</b>	<b>669</b>
<b>Net gains on investment</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income/(Expenditure)</b>	<b>7,374</b>	<b>(6,705)</b>	<b>669</b>
<b>Transfers Between Funds</b>	<b>(2,615)</b>	<b>2,615</b>	<b>-</b>
<b>Net Movement in Funds</b>	<b>4,759</b>	<b>(4,090)</b>	<b>669</b>
<b>Fund Balances brought forward 1st January 2021</b>	<b>144,243</b>	<b>31,850</b>	<b>176,093</b>
<b>Fund Balances carried forward 31st December 2021</b>	<b>149,002</b>	<b>27,760</b>	<b>176,762</b>

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**

<b>As at 31 December 2022</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
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
<b>As at 31 December 2021</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
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**

	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried Forward</b>
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
<b>Total restricted funds</b>	<b>27,760</b>	<b>8,716</b>	<b>(10,913)</b>	<b>3,129</b>	<b>28,692</b>

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 £
<b>Amounts falling due within one year</b>				
Prepayments for Goods and services	-	-	-	-
Income Tax Recoverable	2,309	-	2,309	4,781
Other Debtors and Accrued Income	-	-	-	-
<b>Total at 31st December 2022</b>	<b>2,309</b>	<b>-</b>	<b>2,309</b>	<b>4,781</b>

**13. Liabilities with one year**

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

**14. Liabilities after one year**

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