

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

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for the year ended 31st December 2023

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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:		

Ex Officio	Mrs Fiona Rogers Mrs Rachel Fulford Mr Paul Edwards	Co-opted 27 th March 2023 Co-opted 27 th March 2023
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 "Little 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 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 £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.

For and on behalf of the Parochial Church Council



Rev'd A Carter
Chairman

29th April 2024



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 2023.

Responsibilities and basis of report

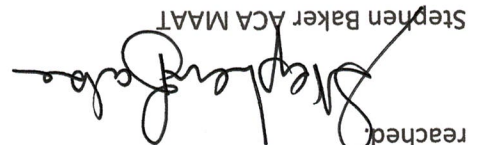
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in
accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my
examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my
examination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

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	203,314	203,314
Investment property	8		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. Stuart Carter


Simon Warrick

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 benefited 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 benefited 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

2(a) Voluntary Income				
	Unrestricted funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
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

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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.

Cost	Investment property £	Furniture and equipment £	Total £
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

Income and Endowments from:		
Voluntary Income	192,400	5,311
Church activities	48,787	-
Activities for generating funds	3,518	3,405
Income from Investments	-	-
Other incoming resources	-	-
Total income		
244,705	8,716	253,421
Expenditure:		
Expenditure on Church Activities	218,917	10,913
Cost of Generating Funds	-	-
Governance Costs	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 1 st January 2022		
149,002	27,760	176,762
Fund Balances carried forward 31 st 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			
Tangible Fixed Assets	6,108	Unrestricted	6,108
Investment Property	203,314		203,314
Net Current Assets	85,674		85,674
Current Liabilities	(58,076)		(58,076)
Long Term Liabilities	(101,485)		(101,485)
		Restricted	19,932
		Total	155,467
As at 31 December 2022			
Tangible Fixed Assets	3,657	Unrestricted	3,657
Investment Property	203,314		203,314
Net Current Assets	123,598		123,598
Current Liabilities	(50,502)		(50,502)
Long Term Liabilities	(108,906)		(108,906)
		Restricted	28,692
		Total	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

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

12. Liabilities within one year

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

13. Liabilities after one year

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