

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

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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
Arlaby
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:

<u>Post</u>	<u>Name</u>	<u>Date if part year</u>
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

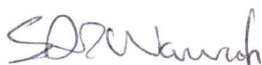
Risk management

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



Mr S D R Warwick
Honorary Treasurer

16th April 2025

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

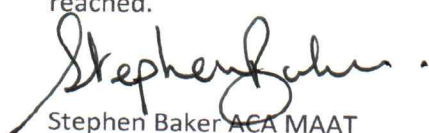
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in
accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my
examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my
examination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

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 1 st January 2024		135,535	19,932	155,467	199,853
Fund Balances carried forward 31 st December 2024		127,723	16,716	144,439	155,467

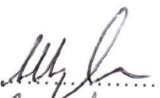
The notes form part of these financial statements


Balance Sheet

31st December 2024

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

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)

	Total 2024 £	Total 2023 £
This is stated after charging/(crediting)		
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

	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