

PAROCHIAL CHURCH COUNCIL OF ST LAURENCE'S SCALBY
REPORT AND ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER 2021

St Laurence`s Church

Scalby

Scarborough

Bankers

Barclays Bank Plc

St Nicholas Street

Scarborough

Independent Examiner

Ashby Berry Coulsons

Chartered Accountants

2 Belgrave Crescent

Scarborough

North Yorkshire

YO11 1UB

TRUSTEES ANNUAL REPORT

St. Laurence's Church, Scalby, Scarborough, YO13 0PS

St. Laurence's Church reg. Charity No 1131317

Annual Parochial Church Meeting (APCM), Sunday 24th April 2022

The annual report covers the year 2021. We have continued to feel the impact of the Covid-19 pandemic, but have been able to reopen the church for services and restart other activities, whilst taking every precaution to keep people safe.

Aims and Purpose of the Parochial Church Council (PCC)

The aims and purpose of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC (Powers) Measure of 1956 states the PCC is to cooperate with the Minister in promoting the Parish of Scalby in the Deanery of Scarborough, the whole mission of our church, pastoral, evangelical and social and ecumenical.

It is with this purpose that the PCC usually meets on 6 occasions. The first meeting in May was held by Zoom, but from then onwards in the Church Rooms as usual.

The PCC operates through several committees that further the mission of St. Laurence's Church and the community it serves. These have continued with measures in place to meet the requirements of Covid-19 restrictions.

Membership of the Parochial Church Council April 2021-April 2022

In accordance with the Church Representation Rules, members of the PCC are either ex-officio or elected at the APCM.

From the 2020-2021 PCC the following members finished their term of office: Dr Ben Claybrook, Marie Freeman, Christine Grimmett and Joan Martin.

We thank everyone who left the PCC at this time, for their energy and commitment. Their support has been very much valued.

During April 2021 – April 2022 the following served as members of the PCC:

Ministry Team:	Rev. Tony Hand	Chair
Reader:	Mr Philip Newell	Non Member
Churchwarden:	Mrs Sue Truefitt	PCC Secretary
	Mrs Gillian Bradley	Deputy Chair

Deputy Churchwardens: Mrs Valerie Aston
Mrs Lesley Newton

Secretary to PCC: Mrs Sue Truefitt Deanery synod rep

Treasurer: Mr John Freeman (attendee) Chair Finance Committee

Deanery Synod Reps: Mrs Joan Fennell
Dr Naomi Mehta

Other Lay Members: Mrs Sandra Dudley
Mrs Carolyn Scott
Mrs Lin Blyth
Mr Thomas Hill
Mrs Tracy Squire (Children, Youth and Families Worker)
(Resigned on 13.4.2021)
Mrs Hilary Wallace (Chair Missions Committee, Charities
Administrator)
Mr. Mike Pixton

Serving as Recognised Parish Assistants:

Mrs Sue Brown	(Pastoral)
Mrs Marie Freeman	(Mission)
Mrs Sally McIntyre	(Pastoral)

Safeguarding Officer: Mrs Pat Critchlow

Safeguarding Statement:

The Parochial Church Council of St Laurence, Scalby, has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishop's guidance on safeguarding children and vulnerable adults).

The office of Parish Charities Administrator continues to be held by Linda Thompson. A report will be available as part of the appendix. Thank you, Linda, for continuing in this role for us.

Standing Committee

This is the only sub-committee that is required by law. It has the power to transact the business of the PCC between its meetings, subject to any directives by the Council. There has been 1 Zoom meeting of the Standing Committee during the year

and 5 in person in which members have discussed how best to complete tasks as well as continue the mission of the church.

Committees

The PCC operates through a number of committees which usually meet between the PCC meetings throughout the year. Reports of their work are made to the PCC. These are: Children, Youth and Families, Finance, Missions, Social Activities, Fabric and Churchyard, Good Neighbour and Connect Magazine. Reports from these groups will show that they are still working. Their reports are available as an appendix. A group has also met to plan Messy church.

The Friends of St. Laurence

The Friends of St. Laurence operate independently of the PCC and aim to support the church both practically and financially. We are extremely grateful for their continuing support and very generous giving.

Church Services

Through the year services for public worship were offered as follows with some occasional changes needed to meet with government restrictions imposed on these, in response to the Covid-19 pandemic.

Sundays:	8.00am	Book of Common Prayer (BCP) Communion
	10.30am	All Age on the first Sunday of the month
	10.30am	Communion 2 nd and 4 th Sundays
	10.30am	Morning Worship 3 rd Sundays
	3.00pm	Baptism (usually 3 rd Sunday) and also offered during our All Age Service
Thursdays:	10.30am	Book of Common Prayer (BCP) Communion (weekly)
	7.30pm	Café Explore (last Thursday in the month)
Saturdays:	4.00pm	Messy Church (monthly)

Other Church Events

Sunday Supper Club 5.00pm-6.00pm (fortnightly) – this activity was in abeyance due to the impact of Covid-19 restrictions and resignation of the Children, Families and Youth worker (CFYW).

Little Steps 10am-11.30am (Monday, weekly, term time only)

Church Services and Average Attendance

Since restrictions were lifted the average attendance at services in 2021 was as follows:

Sundays	8.00am	25 adults
	10.30am	65 adults
Thursday	10.30am	15 adults
Messy Church	4.00pm	43 attending (restricted- bookings only)
Café Explore	7.30pm	9-16 adults
Christmas	Christingle services, 76+103 adults and children	
	Midnight Holy Communion, 31 Adults	
	8.00am, 22 Adults	
	10.30am Family worship, 53 adults and children	
Baptisms	14	
Weddings	10	
Funerals	7	
Burial of ashes	24	

In 2021 there were 186 on the Electoral Roll.

St. Laurence's year

At the APCM Sally McIntyre stepped down as churchwarden after six years. During that time she saw the church through two interregnums and the Covid-19 crisis. She has done a wonderful job, and we will all be eternally grateful for her hard work and commitment. She was a very hard act to follow, but eventually Sue Truefitt and Jill Bradley agreed to serve.

Before reopening the Church Rooms for meetings, we did a deep clean of the kitchen, and signing in sheets and hand-cleaning facilities were provided. Thanks to those who helped.

In September, Rainbows and Brownies and the sewing group started meeting again in the Church Rooms. Standing Committee and PCC meetings were held there in person, as were some other committees.

Little Steps restarted in May, though with reduced numbers. Booking was required, and the parents brought their own snacks. When Covid-19 related restrictions on attendance were removed parents/carers understandably chose to stay away if they

had been in contact with the Covid virus. Having succeeded in re-establishing Little Steps it is intended to restart Toddler Praise in 2022.

In August Tracy Squire resigned from her post as Children, Youth and Families worker to return to work as a teaching assistant. We were very sorry to see her leave and thank her sincerely for all the work she did to support and encourage families, children and young people and members of our wider community. After a review of the CFYW role and a successful recruitment campaign the PCC were pleased in December to appoint Celia Hare to the post with the expectation that she would commence work in March 2022.

Open the Book and Sunday Supper Club are waiting to restart when Celia is in place.

Messy Church started again in November, with Christine Grimmett leading the team. Numbers were restricted, with booking essential. I know the parents were delighted to come back! Sue Truefitt leads the catering team, and meals are now served at table to keep everybody safe. Huge thanks to all the helpers.

We held two coffee mornings in September to enable parishioners to meet the vicar. Tony had started his ministry with us as Covid took its grip and many of the congregation had been unable to meet him personally. This gave them all a chance to get to know him. Then we began serving coffee after church, which gave people a chance to socialise and became very popular. Slowly we were getting back to normal.

We needed to appoint a new church architect, and it was decided to do this together with St. Peter's, so that visits could be coordinated, thus hopefully saving money. The interviews were held by Zoom in November, and Ian Hayton, an architect at Ferrey and Mennim, was appointed unanimously. He has since visited the church and offered ideas to be discussed on possible ways forward. We feel he is very much part of the team.

Our parish boundaries were redrawn in 2021 and we welcomed houses up to Lady Edith's Drive into our parish. As usual Helen Hartley drew up a leaflet with the Christmas services on to be distributed round the parish by a team of volunteers. She then added a postcard with a picture of St. Laurence's on the front and a welcoming message from Tony on the back, together with the leaflet with the Christmas services, which were taken out to the new parishioners.

Helen has also created posters for all the major church events: Christmas, Mothers Day and Easter. They are always eye-catching, and she has endless patience in working with us all. Many thanks, Helen!

Lesley Newton continued to keep us informed through the Church Family News, as well as Parishlife. In December she discussed at the Northern Group meeting the difficulty of getting articles from all the churches, and regretfully closed Parishlife and set up Connect, a magazine for St. Laurence's and St. Peter's, which is proving very popular. John Charlesworth collates the magazine. Thank you, Lesley, John and Hilary for all you do.

Colin Grimmett and John Charlesworth continue to look after the churchyard, and despite a very strong growing season managed to keep it looking good. Thanks to them for their commitment.

Worship

Until August attendance at church services was confined to people who booked, and 2 metre social distancing was maintained throughout the church. Masks and hand sanitisers were provided, and notices asked people to use them whenever they entered church. The services were shown on the screen, so there was no need for hymn books or service sheets, which reduced the risk of infection, and the pews were sanitised after every service. The services were streamed live, and were also recorded, so people could choose when to watch. With the lifting nationally of some restrictions, at the end of July people were welcomed back as they wished, though masks were worn, and doors were left open to allow a throughput of air. Many people still preferred to watch the streamed services that Lesley Newton put onto Facebook and Vimeo, and she noted that one or two people watched from all over the world! We are very grateful to all those who help with streaming. Chris Wright recruited a team of singers who take it in turns in groups of four or five to lead the singing, whilst the rest of the congregation join in behind their masks, longing for the day when we can leave them off.

Remembrance Day took place as usual and a large congregation followed on to the memorial, with two students from Scalby School reading the list of the fallen. The memorial service for families took place on 21st November, with refreshments served at the back of church, and again was well attended, and a great comfort to the bereaved.

At Christmas we tried to return to normal, albeit with some restrictions. Chris Wright led a large group of church members carolling in the centre of the village and then on to Lancaster Park on one evening, and there was a children's nativity tableau in the centre of the village with huge contributions from Sandra Thomas and Nikki Heelas and carols lead by Chris Wright from the church who also lead the singers there on another night. Both of these were new events and proved very popular. There was one lessons and carols service at the beginning of Christmas week with a small choir instead of the usual large one leading the carols. There were

two Christingle services, and the Christingles were put in a bag for the children (and some adults!) to make up during the service. They loved it. On Christmas Eve there was a midnight mass beginning at 11pm instead of 11.30pm, and on Christmas Day an 8am Holy Communion and 10.30am Family Service.

Lent and Easter were very quiet because numbers in church were still restricted. The cross was again decorated with flowers on Easter Sunday, but the usual egg hunt did not take place.

Because the church had been closed, the flower arrangers had begun to decorate the railings near the church porch with swags for church festivals. Once the church had reopened for services, flowers were again arranged in church, but the decorations by the sundial have continued. This has happened for harvest, Remembrance, Christmas and Easter, and is welcomed by all those who walk through the churchyard and is a lovely witness to the worship of the church. Thanks to Lynn and Helen and all the flower arrangers.

Café Explore began again and regularly attracts between 9 and 16 people. Thank you, Marie, for providing the worship. Thursday Communion began again in November and also attracts on average 15 people. Tony, Chris Coates, Marion and Tony Shaw provide leadership, and the regular worshippers were delighted to get back together.

Two house groups now meet again on alternate Wednesday evenings for worship and discussion. We are hoping a daytime group might start. Do let the clergy or churchwardens know if you would be interested in joining or even running one!

The Ministry

We are very lucky at St. Laurence in having a wonderful, inspiring team of clergy.

Thanks go to Bishop David Wilbourne, who has taken many 8 o'clock services for us, inspiring many with his sermons and energy. Thanks also to Marion Wright and Philip Newell who have continued to support us all and brought new ideas and thoughts to the ministry. During the year we have been joined by Chris Coates and Rosie Coles, who have willingly joined the team and make wonderful contributions through sermons and prayers to our services. Chris Wright adds to the worship with his wonderful playing and singing, and rehearsing the singers who lead us all. When there were no hymns, we realised how important they are to worship. Tony Hand leads us all and has endeared himself to the congregation with his warmth, readiness to chat and his good humour. Thank God for the team!

Finance

There is a detailed financial report available but we would like to acknowledge and say thank you to our Treasurer John Freeman for all his very considerable hard work overseeing the finances of St. Laurence. We know that in his hands the finances will always be given considerable attention and that he will always give the PCC sound advice. Thank you also to our Planned Giving Recorder Martin Williamson, Gift Aid Recorder Mike Pixton and to John Mills for managing the Electoral Roll.

Other Groups

The Barnabas group came together with Mavis Wild, Sue Pynn and Sally McIntyre for the memorial service to offer support to the bereaved and to assure them of a warm welcome when they are able to restart meetings.

The tower and hand bell ringers are led by Alan Grundy, Captain of the Bells. They have resumed ringing, as have the handbell ringers, who rang for us at the Christmas carol service, and were much appreciated by the congregation. They also played carols in the library.

The Mothers Union continue to be led by Linda Thompson. The two groups have now joined together and were able to have an afternoon tea together in October. It was a lovely occasion when all the members could join together and have a really good chat. It had been hoped to get together in December, but Covid re-appeared and it was thought better to postpone it. They hope to start in the New Year.

Thankfulness

We have a lot to be thankful for this year. Things are finally beginning to get back to normal after Covid restrictions and we are able to resume, slowly, our usual activities, though always mindful of the safety of others. We have many church members who help in all sorts of ways, from cleaning the church, to streaming the services. They are too numerous to name, but it always strikes me what a willing and wonderful team of people we are.

Thank you especially to Sarah Readman for her work in organising the office and taking on extra work as we try to find an assistant. She also stepped up to organise Little Steps after Tracy had left.

Thank you to our Deputy Churchwardens Valerie Aston and Lesley Newton for their help over the year, their knowledge, kindness and support, and to Sally McIntyre for being always ready to offer assistance and advice about running the church. It is amazing how quickly you forget these things!

Thank you to our PCC for all their hard work and involvement.

Our thanks must go to Tony and all our clergy and readers and those who have taken or added to our services, and to Rachel for both supporting Tony, and becoming an active member of our church community.

Especially thank you to our congregation, for being a friendly and welcoming church. I have lost count of the number who have visited or become members of our congregation who have said how welcome they were made to feel. Thank you all.

Sue Truefitt and Jill Bradley (Churchwardens)

PAROCHIAL CHURCH COUNCIL OF ST LAURENCE'S SCALBY

ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER 2021

Financial Review

This year the COVID-19 epidemic continued to have an impact on the life of our church and its income especially in open plate giving, room lettings and social activities. Income received in the year was £158,468 of which £7,445 was restricted. Planned giving income increased by £81 from 2020 to £57,599. Our new Parish Giving Scheme was launched in the year and will grow with a Planned Giving Review in March 2022. Open plate collections were £2,695. Our grant for the churchyard upkeep was £3,038. Donations of £16,791 were received. Tax recovery on planned giving, one-off gifts and small donations is £13,759. Donations can now be received via mobile phones scanning QR codes in various locations. Three legacies totalling £37,322 were generously left to the church.

Expenditure in the year was £170,353. Freewill offering to Diocese was £63,000, the same as 2020. PCC will increase this in 2022. Missions giving was £11,101 across 11 organisations. Employment costs including expenses and contract work were £44,204. The Children, Families and Youth Worker (CFYW) sadly resigned during the year - a new person has been recruited in 2022. Insurances for church, church rooms and house increased by £36 to £4,214. Repairs to the church cost £2,525. Repairs and renewals to the rooms and house cost £5,848, including church rooms roof work at £4,111. Work in the churchyard cost £23,013, including the completion of the work on the path to Glebe Field. Gas, electric and water costs for church and church rooms increased by £68 at £2,708. Printing, postage and stationery costs were £667. Office phone and broadband was £421. Camera and I-pad purchased to enable the streaming of services cost £728 from a donation and the cost for church WiFi was £120 for the year.

We now have Rev Tony Hand as Vicar. The cost of vicarage water, phone/BB and Vicar's expenses was £1,475 after receiving a share of this cost from St Peter's Hackness.

A deficit of £11,884 (excluding unrealised gains/losses) is recorded for the year, this compares to a deficit of £37,726 in 2020. After including gains on investments of £26,661 there was a surplus of £14,776. The properties were valued in early 2022 at £475,000 a reduction of £483,468 from the 2020 insurance value. They are governed by restrictions on the use of funds realised on their sale. Total funds of the PCC excluding property are £534,981.

A budget has been prepared for 2022 that shows a deficit of £30,307. Without the CFYW costs the deficit would be £5,307.

Reserves

PCC holds restricted and endowment funds for Fabric, Organ, Churchyard, Choir, Children's Work and Flower Fund totalling £109,913. Designated funds for Fabric, Organ, Children's Worker, Church Rooms Roof, Charitable Link and Missions & Additional Ministry total £335,507.

Unrestricted funds, excluding property, total £89,561. During the year the PCC agreed to designate £20,000 from General fund to CFYW fund.

PCC agreed to keep a liquidity reserve of 3 months basic expenditure, about £40,000.

The General – Unrestricted fund excluding debtors/creditors was £71,259 at 31 December 2021.

The PCC confirms that it holds sufficient and appropriate assets to meet the conditions of expenditure of all the restricted funds. Details of the balance of funds and the assets, which are held to represent those funds, are contained in the accounts.

PAROCHIAL CHURCH COUNCIL OF ST LAURENCE'S SCALBY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT

I report to the Parochial Church Council on my examination of the accounts of St Laurence's Church Scalby for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees 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 Church'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.

Anne Mead BSc FCA
Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 12 April 2022

STATEMENT OF FINANCIAL ACTIVITIES**FOR YEAR ENDING 31ST DECEMBER 2021**

				Total Funds	
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	
					2021 2020
<u>INCOME AND ENDOWMENTS</u>					
Voluntary income	2a	123773.19	6410.46	0.00	130183.65 151398.66
Activities for generating funds	2b	3498.65	0.00	0.00	3498.65 3506.55
Income from investments	2c	10444.97	1034.95	0.00	11479.92 12329.08
Church activities	2d	13306.75	0.00	0.00	13306.75 8318.29
TOTAL INCOME		151023.56	7445.41	0.00	158468.97 175552.58
<u>EXPENDITURE</u>					
Church Activities	3a	159768.42	8910.75	0.00	168679.17 213060.34
Raising Funds	3b	594.59	0.00	0.00	594.59 8.50
Governance	3c	1080.00	0.00	0.00	1080.00 210.00
TOTAL EXPENDITURE		161443.01	8910.75	0.00	170353.76 213278.84
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		-10419.45	-1465.34	0.00	-11884.79 -37726.26
NET GAINS ON INVESTMENTS	6b	23181.24	3480.38	0.00	26661.62 12327.81
REDUCTION IN PROPERTY VALUATION	6a	-483468.00			-483468.00 0.00
NET INCOME/(EXPENDITURE)		-470706.21	2015.04	0.00	-468691.17 -25398.45
TRANSFER BETWEEN FUNDS	5	728.21	-728.21	0	0 0
NET MOVEMENT IN FUNDS		-469978.00	1286.83	0.00	-468691.17 -25398.45
TOTAL FUNDS BROUGHT FORWARD		1370046.65	105636.7	2989.75	1478673.10 1504071.55
TOTAL FUNDS CARRIED FORWARD		900068.65	106923.53	2989.75	1009981.93 1478673.10

BALANCE SHEET

AT 31ST DECEMBER 2021

	Note	2021	2020
<u>FIXED ASSETS</u>			
Tangible	6a	477540.63	961312.21
Investments	6b	198012.51	171350.89
		<u>675553.14</u>	<u>1132663.10</u>
<u>CURRENT ASSETS</u>			
Stock		0.00	0.00
Investments	7a	0.00	0.00
Debtors and prepayments	8	13748.24	14903.50
Short term deposits	7b	256825.37	255168.70
Cash at bank and in hand	7c	65803.59	76872.29
		<u>336377.20</u>	<u>346944.49</u>
<u>LIABILITIES</u>			
Creditors – amounts falling due within one year	8	1948.41	934.49
NET CURRENT ASSETS / (LIABILITIES)		334428.79	346010.00
TOTAL ASSETS LESS CURRENT LIABILITIES		1009981.93	1478673.10
Creditors – amounts falling due after one year	8	0	0
<u>TOTAL NET ASSETS</u>		<u>1009981.93</u>	<u>1478673.10</u>
PARISH FUNDS			
Unrestricted - Excluding Property	9&10	89561.46	76007.03
Unrestricted - Property	9&10	475000.00	958468.00
Designated	9&10	335507.19	335571.62
Restricted	9&10	106923.53	105636.70
Endowment	9&10	2989.75	2989.75
		<u>1009981.93</u>	<u>1478673.10</u>

Approved by the Parochial Church Council on 14th March 2022 and signed on its behalf by:

Name / Position

T. H. (Vicar)

Name / Position

D. (Churchwarden)

The notes on pages 3 to 12 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value, and property which is per the note on "Tangible fixed assets for use by charity" under "Assets" below.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice (effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income and Endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities when the PCC becomes legally entitled to the use of the resources and inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Fundraising costs

Funds raised from events are reported gross in the SOFA – i.e., before any related costs that may have been deducted from the gross proceeds.

Restricted Collections

Collections at services for specific causes (e.g. funerals) are not included in the accounts. They are listed under Note 3e.

Grants and donations

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc., on cash donations

Gift Aid and other tax claims are included in the SOFA in the same year as the donations to which they relate.

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

1 ACCOUNTING POLICIES (continued)

Income and Endowments (continued)

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the PCC annual report.

Rental income

Rental income from the letting of the house and Church Rooms is recognised when the rental is received.

Investment income

This is included in the accounts when receivable and projected to the year end.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Legacies

Entitlement to legacies is taken as the date on which a distribution is received from the estate.

Expenditure

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs

Include costs of the preparation and examination of statutory accounts.

Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These items are not capitalised, but all items are included in the Church's inventory in any case.

NOTES TO THE FINANCIAL STATEMENTS**FOR YEAR ENDING 31ST DECEMBER 2021****1 ACCOUNTING POLICIES (continued)****Assets (continued)****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year. They are valued at cost or else, at a reasonable estimate of their open market value.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Land Nil
- Buildings* Nil
- Fixtures, Fittings and Equipment 4 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

Properties were valued in early 2022 and included in these accounts. The properties are governed by restriction on the use of any funds realised on their sale.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end.

Short term deposits

Include cash held on deposit with various institutions per Note 7.

Going concern

The financial statements have been prepared on a going concern basis as the PCCs believes that no material uncertainties exist. The PCC has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the church to be able to continue as a going concern.

Funds**Unrestricted Funds**

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted.

Designated Funds

These are general funds set aside by the PCC for specific use in the future. They remain unrestricted and the PCC may move any funds to other general funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

2 INCOME AND ENDOWMENTS

			Unrestricted RPF Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
2a Voluntary income							
Planned Giving	Donations with Gift Aid	1	50887.00			50887.00	52146.20
	Tax recoverable	6	12736.15			12736.15	12580.41
	Other	2	6712.00			6712.00	5371.50
Collections	Open Plate, Appeals	3	2695.84	0.00		2695.84	1333.09
Grants	Churchyard Model Agreement	8		3038.82		3038.82	3010.31
Donations, appeals etc	CAF, One-off Gift Aid	4	331.00	0.00		331.00	407.95
	Sundry Donations	4	11741.42			11741.42	570.30
	Coffee after church	4	93.29			93.29	205.41
	Donations (Restricted)	4		2060.00		2060.00	55969.00
	Donations For Flowers	4		1311.64		1311.64	305.00
	Children's Activities	4	230.71			230.71	412.46
	Tax recoverable GASDS & GA	6	1023.16	0.00		1023.16	732.80
Legacies		7	37322.62	0.00		37322.62	18354.23
			123773.19	6410.46	0.00	130183.65	151398.66
2b Activities for generating funds							
Church Rooms Lettings		12	1618.30			1618.30	1624.05
Magazine Advertisers (NSGM)		12	1462.75			1462.75	1882.50
Social Events		9	417.60			417.60	0.00
			3498.65	0.00	0.00	3498.65	3506.55
2c Income From Investment							
Bank & CBF Interest, Dividends and Tax Recovery		10	2044.97	1034.95		3079.92	3929.08
House Lettings		10	8400.00			8400.00	8400.00
			10444.97	1034.95	0.00	11479.92	12329.08
2d Income From Church Activities							
Magazine Sales and Other NSGM Church Contributions		12	2591.49			2591.49	1479.43
Fees		11	10373.00			10373.00	6819.00
Copier Charges		12	2.26			2.26	17.86
Sundry Receipts - Non Recurring		13	340.00			340.00	2.00
			13306.75	0.00	0.00	13306.75	8318.29
Total Income			151023.56	7445.41	0.00	158468.97	175552.58

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

3 EXPENDITURE

			Unrestricted RPF Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
3a Church Activities							
Mission Giving & Donations	Mission, relief and development	18	11101.00	0.00		11101.00	10702.00
			11101.00	0.00		11101.00	10702.00
Ministry Expenses	Diocese - Freewill Offering	19	63000.00			63000.00	63000.00
	Vicarage Water *	21	396.80			396.80	192.32
	Vicar's Expenses *	21	682.96			682.96	230.19
	Vicar's Telephone/Broadband *	21	395.58			395.58	113.11
	Group Expenses Contribution	21	0.00			0.00	337.53
	Salaries - CFY Worker	20	15644.80	0.00		15644.80	21298.64
	Expenses - CFY Worker	20	115.48			115.48	281.44
	<i>* after contribution from Hackness</i>		80235.62	0.00		80235.62	85453.23
Church Expenses	Salaries (Administrator, Organist)	20	15120.03			15120.03	18724.16
	Insurance	23	1848.53			1848.53	1851.90
	Heat & Light & Water	24	1539.25			1539.25	1296.76
	Repairs & Renewals	23	830.55	1694.69		2525.24	5346.19
	Major Repairs	27	0.00			0.00	0.00
	Magazine costs incl NSGM & design	25	3614.30			3614.30	3404.30
	Upkeep Of Services	23	189.79			189.79	320.02
	Church Flowers	23		1063.56		1063.56	199.68
	Support Costs - Childrens Activities	23	235.16	40.00		275.16	677.90
	Support Costs - General	23	2788.55	331.79		3120.34	4357.58
			26166.16	3130.04		29296.20	36178.49
Church Rooms & House Expenses	Wages	20	3201.72			3201.72	3054.16
	Rates & Water	25	142.65			142.65	170.34
	Insurances	25	2366.26			2366.26	2327.19
	Heat & Light	25	1026.10			1026.10	1172.10
	Repairs & Renewals	25	5848.24	0.00		5848.24	3282.80
	Major Church Rooms Repairs	28	0.00			0.00	0.00
	Incidentals	25	164.86			164.86	168.45
	Depreciation	25	29.99			29.99	632.20
			12779.82	0.00		12779.82	10807.24
Churchyard Maintenance	Wages & Contract Work	20	4021.80	5629.72		9651.52	9822.56
	Repairs & Renewals	23	22862.51	150.99		23013.50	57767.57
	Fuel	23	159.11			159.11	105.25
	Incidentals	23	128.85			128.85	173.99
	Depreciation	23	202.25			202.25	202.25
			27374.52	5780.71		33155.23	68071.62
Church Management And Administration	Printing, Postage, Stationery, Adverts	23	667.58			667.58	930.95
	Bank Charges	23	222.21			222.21	139.84
	Telephone	23	421.96			421.96	390.16
	Church Equipment Depreciation	23	799.55			799.55	386.81
			2111.30	0.00		2111.30	1847.76
Total Church Activities			159768.42	8910.75	0.00	168679.17	213060.34
3b Fund Raising							
	Social Events	17	594.59	0.00	0.00	594.59	8.50
			594.59	0.00	0.00	594.59	8.50
3c Governance							
	Independent Examiner	23	1080.00	0.00	0.00	1080.00	210.00
Total Expenditure			161443.01	8910.75	0.00	170353.76	213278.84

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

3 EXPENDITURE (continued)**3d Grants Payable**

	2021	2020
Mothers Union	70	70
Bible Society	919	858
Children in Distress	919	858
Childrens Society	1238	858
Christian Aid	0	1772
Church Army	919	1155
Church Mission Society	1238	1155
Sidewalk	919	858
Stepping Stones	1960	960
Westway Open Arms	919	1508
Afghan House Project	2000	0
Scarborough Survivors	0	650
	<u>11101</u>	<u>10702</u>

3e Other Collections

Throughout the year St Laurence's has acted as a collecting agent for funds received for other charities (e.g. at funerals or special services and events) these cover;

Yorkshire Air Ambulance £122

The Children's Society at Christingle £190

St Catherines Hospice Trust £175

Macmillan Cancer Support £372

Pancreatic Cancer Support £987

Total £1,846

4 STAFF COSTS

	2021	2020
Gross Pay	42211	52023
Employers National Insurance	1366	1811
Pension (Employers Contributions)	697	983
Less		
Employers National Insurance Allowance	<u>1366</u>	<u>1811</u>
	<u>42908</u>	<u>53006</u>

Average Number Of Employees

5

6

There were no employees who received more than £60,000 during the year.

Employee Tracy Squire was a member of the PCC from January - April.

There are no other employees as members of the PCC.

No remuneration or benefit was paid to any trustee (2020: £Nil).

No expenses were reimbursed to any trustee (2020: £Nil).

5 ANALYSIS OF TRANSFER BETWEEN FUNDS

	Unrestricted	Restricted	Total
MEVO Camera for streaming	399.21	-399.21	0.00
I-Pad for streaming	329.00	-329.00	0.00
	<u>728.21</u>	<u>-728.21</u>	<u>0.00</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

6 FIXED ASSETS**6a Tangible Assets**

		1 January 2021 Value	Disposals	Additions at cost	Reduction in property valuation	31 December 2021 Value
Cost of valuation	Church Rooms & House, Scalby	958468.00			483468.00	475000.00
	Church Equipment	17521.57	4560.00	728.21		13689.78
		<u>975989.57</u>	<u>4560.00</u>	<u>728.21</u>		<u>488689.78</u>
		1 January 2021 Value	Withdrawn on Disposals	Charge for the year		December 2021 Value
Depreciation	Church Rooms & House, Scalby	0.00				0.00
	Church Equipment	14677.36	4560.00	1031.79		11149.15
		<u>14677.36</u>	<u>4560.00</u>	<u>1031.79</u>		<u>11149.15</u>
		31 December 2020 Value				December 2021 Value
Net book value	Church Rooms & House, Scalby	958468.00				475000.00
	Church Equipment	2844.21				2540.63
	TOTALS	<u>961312.21</u>				<u>477540.63</u>

6b Investments

		1 January 2021 Value	Disposals	Purchases	Transfers	Net Gain	31 December 2021 Value
Restricted	Fabric - CBF 643031002S	20274.23				2900.32	23174.55
	Organ - CBF 643031003S	4054.85				580.06	4634.91
		<u>24329.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3480.38</u>	<u>27809.46</u>
Endowment	Fabric - CBF143002466D	1396.82				0.00	1396.82
	Churchyard - CBF143002467D	1592.93				0.00	1592.93
		<u>2989.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2989.75</u>
Designated	Fabric - CBF 643031001J	55424.97				9679.85	65104.82
	Fabric - CBF 643031002J (2)	41688.30				7280.77	48969.07
	CFY Worker - CBF 643031001S (1)	19994.38				2860.28	22854.66
	CFY Worker - CBF 643031002J (1)	13736.67				2399.08	16135.75
	Organ - CBF 643031002J (2)	0.00				0.00	0.00
	Ministry Reserve - CBF 643031001S (2)	1148.52				164.30	1312.82
	Ministry Reserve - M&G Charifund	1496.10				200.16	1696.26
	Ministry Reserve - CBF 643031004S	6082.27				0.00	6082.27
	Ministry Reserve - M&G Charifund	4460.85				596.80	5057.65
		<u>144032.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23181.24</u>	<u>167213.30</u>
Unrestricted	None	0.00					0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTALS	171350.89					198012.51

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

7 CURRENT ASSETS**7a Investments**

	1 January 2021 Value	Disposals	Purchases	Net Gain	31 December 2021 Value
None	0.00			0.00	0.00
	0.00	0.00	0.00	0.00	0.00
TOTALS	0.00				0.00

7b Short Term Deposits

	1 January 2021 Value	31 December 2021 Value
CBF Deposit - CBF2	111.21	112.11
CBF Deposit - CBF7	3164.32	3342.43
CBF Deposit - CBF10	1061.52	1179.70
CBF Deposit - CBF11	5316.81	5908.53
CBF Deposit - CBF12	11571.36	11577.39
Deposit Protection Service	685.00	685.00
United Trust Bank (60 Days Notice)	80742.52	81256.40
Hodge Bank (90 Day Notice)	74000.00	74000.00
Skipton Building Society (30 Day Notice)	73515.96	73728.55
Monmouthshire B S (30 Day Notice)	5000.00	5035.26
	<u>255168.70</u>	<u>256825.37</u>

7c Cash At Bank

	1 January 2021 Value	31 December 2021 Value
General Barclays	55197.71	14827.79
Stewardship Barclays	16371.41	38710.83
CAF Bank	2601.79	8709.51
Magazine Account	1350.43	2150.91
Flower Account	578.90	826.98
Cash Floats	772.05	577.57
Stripe transaction platform for QR code donations	0.00	0.00
	<u>76872.29</u>	<u>65803.59</u>

Cash Floats; PCC £164, Admin £12, Little Steps £197, Messy £2, Social £204

8 DEBTORS AND CREDITORS

	31 December 2020	31 December 2021
Debtors - Unrestricted	14046.04	13296.00
Debtors - Unrestricted - Estimated Interest	477.85	446.94
Debtors - Unrestricted - Magazine	988.32	627.78
Debtors - Restricted	-755.74	-761.03
Debtors - Restricted - Estimated Interest	147.03	138.55
Prepaid Expenses	0.00	0.00
Debtors and prepayments	<u>14903.50</u>	<u>13748.24</u>
Creditors - Unrestricted	1087.78	2249.74
Creditors - Restricted	-722.29	-301.33
Advance Fees for following year	569.00	0.00
Creditors – amount falling due within 1 year	<u>934.49</u>	<u>1948.41</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2021

9 SUMMARY OF FUND MOVEMENTS

		2020 Debtors				Investment Gains	Transfer Between Funds	31 December 2021 Value
		1 January 2021 Value	and Creditors	Incoming Resources	Resources Expended			
Designated	Charitable Link - Designated	26841.43	48.98	101.88	1960.00			25032.29
	CFY Worker - Designated	37790.16	-242.86	128.28	15760.28		20000.00	41915.30
	CFY Worker - Investments	33731.05				5259.36	0.00	38990.41
	Fabric - Designated	22737.37	41.49	92.82	0.00		0.00	22871.68
	Fabric - Investments	97113.27				16960.62	0.00	114073.89
	Ministry Reserve - Designated	50536.14	92.21	206.31	0.00		0.00	50834.66
	Ministry Reserve - Investments	13187.74				961.26	0.00	14149.00
	Church Rooms Roof	31575.16	57.61	118.65	4111.46			27639.96
	Churchyard - Designated	22021.69	40.18	-40.18	21952.20		-69.49	0.00
		335534.01	37.61	607.76	43783.94	23181.24	19930.51	335507.19
Unrestricted	General - Unrestricted	56740.57	14083.50	146708.56	113359.98		-19930.51	84242.14
	General - Investments	0.00				0.00	0.00	0.00
	Magazine Account	1350.43	988.32	4054.24	3614.30		0.00	2778.69
	Deposit Protection Service	685.00	-685.00					0.00
	Fixed Assets	2844.21				-303.58		2540.63
	Property	958468.00				-483468.00		475000.00
		1020088.21	14386.82	150762.80	116974.28	-483771.58	-19930.51	564561.46
Restricted	Fabric - Restricted	40706.34	93.56	750.77	1519.25			40031.42
	Fabric - Investments	20274.23				2900.32		23174.55
	Churchyard - Restricted	17397.71	-725.37	4110.91	5780.71			15002.54
	Choir - Restricted	446.46	0.81	1.82	0.00			449.09
	Organ - Restricted	21519.81	833.75	208.51	175.44			22386.63
	Organ - Investments	4054.85				580.06		4634.91
	Childrens Work - Restricted	454.82	0.83	1.76	40.00			417.41
	Restricted	90.00	-90.00	1060.00	1060.00			0.00
	Flower Fund	578.90		1311.64	1063.56			826.98
		105523.12	113.58	7445.41	9638.96	3480.38	0.00	106923.53
Endowments	Fabric - Endowment	1396.82						1396.82
	Churchyard - Endowment	1592.93						1592.93
		2989.75	0.00	0.00	0.00	0.00	0.00	2989.75
		1464135.09	14538.01	158815.97	170397.18	-457109.96	0.00	1009981.93

10 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Designated Funds	Endowments	Total 2021
Tangible fixed assets	477540.63	0.00	0.00	0.00	477540.63
Investment fixed assets	0.00	27809.46	167213.30	2989.75	198012.51
Current assets	87020.83	79114.07	168293.89	0.00	334428.79
(incl Debtors & Creditors)	564561.46	106923.53	335507.19	2989.75	1009981.93