

PAROCHIAL CHURCH COUNCIL OF ST LAURENCE'S SCALBY  
REPORT AND ACCOUNTS FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

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

**Annual Report**  
**St Laurence's Church, Scalby, Scarborough, YO13 0PS**  
**St Laurence's Church reg. Charity No 1131317**  
**Annual Parochial Church Council Meeting, Sunday 23<sup>rd</sup> April 2023**

**The annual report covers the year 2022. Although mindful that Covid is still around, we have gradually got back to normal, and people are taking personal responsibility for their safety.**

**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 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 despite the 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-official or elected at the APCM.

From the 2020-2021 PCC the following members finished their term of office: 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
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	Chair Finance Committee
Deanery Synod Reps:	Mrs Joan Fennell	
	Mrs Sue Truefitt	
Lay Members:	Mrs Sandra Dudley	
	Mrs Carolyn Scott	
	Mrs Lin Blyth	
	Mrs Lesley Newton	
	Mrs Valerie Aston	
	Mrs Hilary Wallace	
	Mr Mike Pixton	
	Mrs Julia Bean	
	Mrs Liz Anderson	
	Mrs Jenny Wray	

#### 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). A full report is included in the appendix.

**The office of Charities Administrator** continues to be held by Linda Thompson. A report will be available as part of the appendix.

#### Standing Committee

This is the only 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 have been 6 meetings of the Standing Committee this year at which plans for the PCC meetings were discussed.

#### Committees

The PCC operates through a number of committees which usually meet between the PCC meetings throughout the year. Reports of their work are regularly given to the PCC. These are: Finance, Missions, Social Activities, Fabric and Churchyard, Good Neighbour and Connect Magazine. Some of these are being amalgamated and renamed to reflect the ongoing needs of the church. Reports from these groups will show what they are doing. Their reports are available as an appendix.

#### The Friends of St Laurence

The Friends of St Laurence is a separate charity and aims to support the church both practically and financially.

#### Church Services

At the beginning of 2022 the services were as set out as follows offering a variety of worship for people to attend.

Sundays	8.00am	Book of Common Prayer (BCP) Communion
	10.30am	All Age on the first Sunday of the month
	10.30am	Communion 2 <sup>nd</sup> and 4 <sup>th</sup> Sundays
	10.30am	Morning Worship 3 <sup>rd</sup> Sundays
	3.00pm	Baptism (usually 3 <sup>rd</sup> Sunday) also during our All Age Service
Mondays	10am	Toddler Praise (monthly, led by Celia Hare)
Thursdays	10.30am	Book of Common Prayer (BCP) Communion Thursdays (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).

Little Steps 10am/12md (weekly)

## Church Services and Average Attendance

Since restrictions were lifted the average attendance at services in 2021/2022 was as follows:

Sundays	8.00am	25 adults
	10.30am	70
Thursday	10.30am	15
Messy Church	4.00pm	43 attending
Café Explore	7.30pm	9-16 adults
Christmas	Christingle services	205 adults and 105 children
	Midnight Holy Communion	61 Adults
	8.00am	24 Adults
	10.30am Family worship	60 adults and children
Baptisms	6	
Weddings	8	
Funerals	7	
Burial of ashes	24	

In 2022 there were 192 on the Electoral Roll.

## Our Mission Statement

The current vision of our church is to be a

### **Worshipping community where:**

- God the Father, Son and Holy Spirit are at the centre
- there is a rich variety in worship enabling all people to meet with God in a real way week by week
- people of all ages, backgrounds and experiences are welcomed and accepted
- people can grow in Christian faith, understanding and spirituality
- there is an openness to change in the life of the church under the guidance of the Holy Spirit

### **Caring Community where:**

- people are committed to one another, open with one another and supportive of one another
- people are enabled to discover and exercise their gifts and skills in the service of Christ
- people are accepted and valued as they are.

### **Serving Community where:**

- people are committed to serving the local and worldwide community as an expression of Christian love and commitment
- people are sensitive to local needs and issues
- care, concern and practical support is shown for individuals outside the church as well as those within
- people are equipped for service in the secular world

### **Witnessing community where:**

- people work and pray for an attractive church and are confident of the presence of Christ and his power to change lives
- people desire to share the love and truth of God in Christ with their friends, neighbours and colleagues
- people are converted to Christ and build up their faith.

This vision will be worked out in practice by seeking to serve the needs of the following groups of people:

- Those already part of the church community
- Those on the fringes of the church community
- Those living in our local area who have little or no connection with the church community
- Those in the wider world community

Following an Away Day for the PCC and others in October, our Mission Statement is being reviewed and revised.

### **St Laurence's year**

Rainbows and Brownies and the sewing group regularly meet in the Church Rooms. Guides started in Sept 2022. Standing Committee and PCC meetings are held there, as are some other committees.

Little Steps takes place every Monday morning, and Toddler Praise has now begun again in church, while Messy Church takes place every month.

Helen Hartley has created posters for all the major church events:- Christmas, Mothers Day and Easter.

Lesley Newton, Hilary Wallace and Helen Hartley continue to collate and distribute Connect, which is always well received. Lesley also keeps us informed of church activities through Facebook and emails.

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

### **Worship**

Our church services continue to be streamed for the benefit of housebound people, and we have continued to use the projector and screen instead of hymn books, with the help of a small team. We continued to open the side door in the chancel to hopefully prevent covid, but as the weather grew colder, we stopped doing that. The small groups of singers continue to lead the singing from the front, but happily we no longer wear masks in church.

Lent began with an Ash Wednesday communion, and continued with prayer meetings on Wednesday evenings from 7-8pm, led initially by Tony Hand and Chris Coates, then followed by private prayer at prayer stations round the church. We also began our renewal campaign under the title Building Together, which was a success. Sammi Tooze, from the Diocesan Office, came over to assist us with this.

Mothers' Day posies were made and given out during the Mothering Sunday service. Afterwards some Church members sat at the lychgate and in the church porch after the service and offered posies to people coming to put flowers on their mothers' graves.

There was Holy Communion for Maundy Thursday. On Good Friday there was a walk of witness round the church and churchyard led by Celia Hare, followed by soup and activities in the church rooms. The children helped to create the Easter garden which was then carried into church. On Easter Sunday flowers were placed on the cross as people arrived, and it was then carried into church to start the service. After the service the children enjoyed an egg hunt round the churchyard, and the congregation also received eggs as they left. In the church rooms there was coffee and Simnel cake.

In September we marked the Queen's death with a book of remembrance in the church, and candles to light in her memory.

In October there was an Awayday at Wyedale, where John Day led us through discussions on a vision for our church working on the continuing idea of Building Together. This has been followed up with meetings to suggest ideas for being a greater presence in Newby and Scalby. We already had Chat and Chuckle at Webb Ellis Court once a month, and were discussing and planning to offer a Warm Space during the cold months.

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 6<sup>th</sup> November, with refreshments served at the back of church, and again was well attended, and a great comfort to the bereaved.

At Christmas the usual Wassail evening was held, but this time in the Rugby Club, ensuring that it was open to more people, not only the church community. It was very popular and great fun, plus several new people attended. We held two pop-up nativities with carols, one at High Mill, and one in Scalby village, which lots of children and families attended. Chris Wright, Celia Hare, Sue Truefitt and Kate Hill all made these possible, and many church members supported them. A traditional carol service had been prepared, but dangerously icy paths made the decision to cancel it a good idea, though very disappointing. We held two Christingle services on Christmas Eve which were packed out, and over £600 raised for the Childrens' Society organised by Hilary Wallace and Celia Hare. The midnight mass was also full, as was morning worship on Christmas Day, which was led by Celia Hare.

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

Two house groups now meet again on Wednesday evenings for worship and discussion. We are hoping a daytime group might start.

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.

### **The Ministry**

We are very lucky at St Laurence in having a wonderful, inspiring team of clergy. We give thanks for Bishop David Wilbourne, who has taken many 8 o'clock services for us, inspiring many with his sermons and energy, for Marion Wright and Philip Newell who have continued to support us all and brought new ideas and thoughts to the ministry. This year we have been joined by Reverend Rosie Coles and Reverend Stephen Walker, who have willingly joined the team and make wonderful contributions through sermons and prayers to our services. Sadly for us, Chris Coates was appointed minister at Cloughton, but still joins us for some events. Rosie has had to cut back her service through ill health, but happily is improving. Our best wishes to her for a speedy recovery! Tony Hand continues to lead us all, and is warmly appreciated by the congregation for his good humour and readiness to chat. As he walks everywhere, he is a very visible witness in the village. We are very blessed with our 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. He announced at the 2022 APCM his intention to retire, and has spent the year handing over to Rana Sharrock, who will become our new treasurer. Many thanks for all he has done for St Laurence's church over many years, and a happy retirement! Thank you also to our Planned Giving Recorder Martin Williamson, Gift Aid Recorder Mike Pixton and to John Mills for managing the Electoral Roll.

### **Fabric, fixtures and fittings**

The property committee oversees these matters together with the Church Rooms, School House and Churchyard on a day to day basis and a full report from them is included in the appendix. The planning for the future use of the buildings is ongoing and in the meantime the committee ensures that repairs and renewals are carried out. The Jubilee tree, a beech chosen by pupils of Newby School who took part in the planting ceremony, is now in place in the Glebe field.

### **Other Groups**

The Barnabas Group, led by Mavis Wild, Sally McIntyre and Sue Pynn has been meeting on the first Tuesday of the month in the church rooms. They welcome anyone who has been bereaved and offer support and a place to chat. Sue and Mavis decided they should retire as leaders, but thankfully Rosie Coles and Sally McIntyre have volunteered to lead.

The tower and hand bell ringers are led by Alan Grundy, Captain of the Bells. They have resumed ringing, as have the handbell ringers.

### **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 us what a willing and wonderful team of people we are.

Thank you especially to Sarah Readman for her work in organising the office and to Jo Brown who has joined her in the office.

Thank you to our Deputy Churchwardens Valerie Aston and Lesley Newton for their help over the year, their knowledge, kindness and support.

Thank you to our PCC and especially to Sue Truefitt, who as well as being Churchwarden is also PCC secretary and organises pastoral visiting and social events.

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, Tony's wife, 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. We 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.

Jill Bradley and Sue Truefitt (Churchwardens)

## PAROCHIAL CHURCH COUNCIL OF ST LAURENCE'S SCALBY

### ACCOUNTS FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

#### **Financial Review**

This year has been impacted by uncertainties as we moved on with COVID, high cost of living and fuel increases due to the Ukraine conflict. Income received in the year was £254,718 of which £6,786 was restricted. Planned giving income increased by £5,074 from 2021 to £62,674. The Planned Giving Review was held in March 22 which fed into the nearly 9% increase in this giving and establishing the PGS option with about 38 givers in the scheme by end of year.

Open plate collections were £6,557. Our grant for the churchyard upkeep was £3,110. Donations of £6,412 were received. We can now accept donations through the QR code and the SUMUP card reader at the back of church. Tax recovery on planned giving, one-off gifts and small donations is £15,485. Legacies totalling £126,000 were generously left to the church.

Income from Church Rooms lettings was £4,336, magazines was £3,078, fees was £10,518 and from investments was £11,645.

Expenditure in the year was £184,532. Freewill offering to Diocese was £74,076. Missions giving was £13,039 across 13 organisations.

Employment costs including expenses and contract work were £51,060. Our new Children, Families and Youth Worker (CFYW) started in March.

Insurances for church, church rooms and house increased by £189 to £4,403. Repairs to the church cost £3,009. Repairs and renewals to the rooms and house cost £3,965. Work in the churchyard cost £6,284, including £3,512 for maintenance of trees. Gas, electric and water costs for church and church rooms increased by £1,535 to £4,243 with increases in fuel starting in October. Printing, postage and stationery costs were £1,506. Office phone and broadband was £464.

Purchases in the year of the new copier/printer, two laptops and lockers, cabinets and cupboard for the office cost £3,968.

The cost of vicarage water, phone/BB and Vicar's expenses was £1,326 after receiving a share of this cost from St Peter's Hackness.

A surplus of £70,186 (excluding unrealised gains/losses) is recorded for the year, this compares to a deficit of £11,885 in 2021. After including losses on investments of £18,379 there was a surplus of £51,807. The properties continue to be valued at £475,000 as for 2021. They are governed by restrictions on the use of funds realised on their sale.

Total funds of the PCC excluding property are £586,789. A budget has been prepared for 2023 that shows a deficit of £70,549. Without the significant planned items included the deficit would be £29,449.

#### **Reserves**

PCC holds restricted and endowment funds for Fabric, Organ, Churchyard, Choir, Children's Work and Flower Fund totalling £96,337. Designated funds for Fabric, Organ, Children's Worker, Church Rooms Roof, Charitable Link and Missions & Additional Ministry total £300,552. Unrestricted funds, excluding property, total £189,900.

PCC agreed to keep a liquidity reserve of 3 months basic expenditure, about £42,000.

The General – Unrestricted fund excluding debtors/creditors was £171,703 at 31 December 2022.

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 31<sup>ST</sup> DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the church for the year ended 31 December 2022 which are set out on pages 1 to 11.

**Respective Responsibilities of Trustees and Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name ANNE MEAD

Ashby Berry Coulsons  
2 Belgrave Crescent, Scarborough, North Yorkshire, YO11 1UB

Signature

Date

18/4/23

**STATEMENT OF FINANCIAL ACTIVITIES****FOR YEAR ENDING 31ST DECEMBER 2022**

		Unrestricted	Restricted	Endowment	Total Funds	
	Note	Funds	Funds	Funds	2022	2021
<b><u>INCOME AND ENDOWMENTS</u></b>						
Voluntary income	2a	214456.61	5781.32	0.00	220237.93	130183.65
Activities for generating funds	2b	10732.23	0.00	0.00	10732.23	3498.65
Income from investments	2c	10639.96	1005.10	0.00	11645.06	11479.92
Church activities	2d	12103.04	0.00	0.00	12103.04	13306.75
<b><u>TOTAL INCOME</u></b>		<b>247931.84</b>	<b>6786.42</b>	<b>0.00</b>	<b>254718.26</b>	<b>158468.97</b>
<b><u>EXPENDITURE</u></b>						
Church Activities	3a	161802.22	17088.71	0.00	178890.93	168679.17
Raising Funds	3b	4531.03	0.00	0.00	4531.03	594.59
Governance	3c	1110.00	0.00	0.00	1110.00	1080.00
<b><u>TOTAL EXPENDITURE</u></b>		<b>167443.25</b>	<b>17088.71</b>	<b>0.00</b>	<b>184531.96</b>	<b>170353.76</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS</b>		80488.59	-10302.29	0.00	70186.30	-11884.79
<b>NET GAINS/LOSSES ON INVESTMENTS</b>	6b	-15105.35	-3273.64	0.00	-18378.99	26661.62
<b>CHANGE IN PROPERTY VALUATION</b>	6a	0.00			0.00	-483468.00
<b>NET INCOME/(EXPENDITURE)</b>		65383.24	-13575.93	0.00	51807.31	-468691.17
<b>TRANSFER BETWEEN FUNDS</b>	5	0.00	0.00	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		65383.24	-13575.93	0.00	51807.31	-468691.17
<b>TOTAL FUNDS BROUGHT FORWARD</b>		900068.65	106923.53	2989.75	1009981.93	1478673.10
<b>TOTAL FUNDS CARRIED FORWARD</b>		965451.89	93347.60	2989.75	1061789.24	1009981.93

**BALANCE SHEET**

AT 31ST DECEMBER 2022

	Note	2022	2021
<b><u>FIXED ASSETS</u></b>			
Tangible	6a	479964.93	477540.63
Investments	6b	179633.52	198012.51
		<u>659598.45</u>	<u>675553.14</u>
<b><u>CURRENT ASSETS</u></b>			
Stock		0.00	0.00
Investments	7a	0.00	0.00
Debtors and prepayments	8	11851.64	13748.24
Short term deposits	7b	324524.56	256825.37
Cash at bank and in hand	7c	69400.55	65803.59
		<u>405776.75</u>	<u>336377.20</u>
<b><u>LIABILITIES</u></b>			
Creditors – amounts falling due within one year	8	3585.96	1948.41
NET CURRENT ASSETS / (LIABILITIES)		402190.79	334428.79
TOTAL ASSETS LESS CURRENT LIABILITIES		1061789.24	1009981.93
Creditors – amounts falling due after one year	8	0	0
<b><u>TOTAL NET ASSETS</u></b>		<u>1061789.24</u>	<u>1009981.93</u>
<b>PARISH FUNDS</b>			
Unrestricted - Excluding Property	9&10	189900.18	89561.46
Unrestricted - Property	9&10	475000.00	475000.00
Designated	9&10	300551.71	335507.19
Restricted	9&10	93347.60	106923.53
Endowment	9&10	2989.75	2989.75
		<u>1061789.24</u>	<u>1009981.93</u>

Approved by the Parochial Church Council on 13th March 2023 and signed on its behalf by:

GILLIAN BLADLEY, CHURCHWARDEN  
 Name / Position

ELIZABETH ANDERSON PCC MEMBER  
 Name / Position

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



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR YEAR ENDING 31ST DECEMBER 2022**

**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 2022**

**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 2022**

**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 2022

**2 INCOME AND ENDOWMENTS**

			Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		RPF	Funds	Funds	Funds	2022	2021
<b>2a Voluntary income</b>							
Planned Giving	Donations with Gift Aid	1	57246.50			57246.50	50887.00
	Tax recoverable	6	13403.46			13403.46	12736.15
	Other	2	5427.30			5427.30	6712.00
Collections	Open Plate, Appeals	3	6556.67	0.00		6556.67	2695.84
Grants	Churchyard Model Agreement	8		3110.32		3110.32	3038.82
Donations, appeals etc	CAF, One-off Gift Aid	4	601.00	0.00		601.00	331.00
	Sundry Donations	4	1823.96			1823.96	11741.42
	Coffee after church	4	643.85			643.85	93.29
	Donations (Restricted)	4		154.00		154.00	2060.00
	Donations For Flowers	4		2517.00		2517.00	1311.64
	Children's Activities	4	672.25			672.25	230.71
	Tax recoverable GASDS & GA	6	2081.45	0.00		2081.45	1023.16
Legacies		7	126000.17	0.00		126000.17	37322.62
			214456.61	5781.32	0.00	220237.93	130183.65
<b>2b Activities for generating funds</b>							
Church Rooms Lettings		12	4336.55			4336.55	1618.30
Magazine Advertisers		12	1637.50			1637.50	1462.75
Social Events		9	4758.18			4758.18	417.60
			10732.23	0.00	0.00	10732.23	3498.65
<b>2c Income From Investment</b>							
Bank & CBF Interest, Dividends and Tax Recovery		10	2239.96	1005.10		3245.06	3079.92
House Lettings		10	8400.00			8400.00	8400.00
			10639.96	1005.10	0.00	11645.06	11479.92
<b>2d Income From Church Activities</b>							
Magazine Sales		12	1440.84			1440.84	2591.49
Fees		11	10518.00			10518.00	10373.00
Copier Charges		12	2.20			2.20	2.26
Sundry Receipts - Non Recurring		13	142.00			142.00	340.00
			12103.04	0.00	0.00	12103.04	13306.75
<b>Total Income</b>			247931.84	6786.42	0.00	254718.26	158468.97

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2022

**3 EXPENDITURE**

			Unrestricted RPF Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
<b>3a Church Activities</b>							
Mission Giving & Donations	Mission, relief and development	18	13039.00	0.00		13039.00	11101.00
			13039.00	0.00		13039.00	11101.00
Ministry Expenses	Diocese - Freewill Offering	19	74076.00			74076.00	63000.00
	Vicarage Water *	21	490.20			490.20	396.80
	Vicar's Expenses *	21	453.51			453.51	682.96
	Vicar's Telephone/Broadband *	21	382.89			382.89	395.58
	Salaries - CFY Worker	20	18986.15	0.00		18986.15	15644.80
	Expenses - CFY Worker	20	452.34			452.34	115.48
	<i>* after contribution from Hackness</i>		94841.09	0.00		94841.09	80235.62
Church Expenses	Salaries (Administrator, Organist)	20	17670.72			17670.72	15120.03
	Insurance	23	1916.05			1916.05	1848.53
	Heat & Light & Water	24	2014.40			2014.40	1539.25
	Repairs & Renewals	23	447.00	2562.63		3009.63	2525.24
	Major Repairs	27	0.00			0.00	0.00
	Magazine costs	25	2264.36			2264.36	3614.30
	Upkeep Of Services	23	810.42			810.42	189.79
	Church Flowers	23		2368.23		2368.23	1063.56
	Support Costs - Childrens Activities	23	747.87	418.01		1165.88	275.16
	Support Costs - General	23	6132.79	0.00		6132.79	3120.34
			32003.61	5348.87		37352.48	29296.20
Church Rooms & House Expenses	Wages	20	3198.32			3198.32	3201.72
	Rates & Water	25	143.47			143.47	142.65
	Insurances	25	2487.29			2487.29	2366.26
	Heat & Light	25	2084.82			2084.82	1026.10
	Repairs & Renewals	25	3965.51	0.00		3965.51	5848.24
	Major Church Rooms Repairs	28	0.00			0.00	0.00
	Incidentals	25	209.15			209.15	164.86
	Depreciation	25	0.00			0.00	29.99
			12088.56	0.00		12088.56	12779.82
Churchyard Maintenance	Wages & Contract Work	20	0.00	10682.97		10682.97	9651.52
	Repairs & Renewals	23	5227.56	1056.87		6284.43	23013.50
	Fuel	23	179.70			179.70	159.11
	Incidentals	23	685.80			685.80	128.85
	Depreciation	23	202.25			202.25	202.25
			6295.31	11739.84		18035.15	33155.23
Church Management And Administration	Printing, Postage, Stationery, Adverts	23	1505.52			1505.52	667.58
	Bank Charges	23	222.96			222.96	222.21
	Telephone	23	464.60			464.60	421.96
	Church Equipment Depreciation	23	1341.57			1341.57	799.55
			3534.65	0.00		3534.65	2111.30
<b>Total Church Activities</b>			161802.22	17088.71	0.00	178890.93	168679.17
<b>3b Fund Raising</b>							
	Social Events	17	4531.03	0.00	0.00	4531.03	594.59
			4531.03	0.00	0.00	4531.03	594.59
<b>3c Governance</b>							
	Independent Examiner	23	1110.00	0.00	0.00	1110.00	1080.00
<b>Total Expenditure</b>			167443.25	17088.71	0.00	184531.96	170353.76



NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2022

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

	2022	2021
Mothers Union	70	70
Bible Society	1171	919
Children in Distress	1171	919
Childrens Society	1171	1238
Christian Aid (East Africa Appeal)	1000	0
Church Army	1577	919
Church Mission Society	1577	1238
Sidewalk	1171	919
Stepping Stones	960	1960
Westway Open Arms	1671	919
Afghan House Project	0	2000
Rainbow Centre	500	0
DEC Pakistan Floods Appeal	1000	0
	<u>13039</u>	<u>11101</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;  
 Tearfund - Tonga Appeal £197; Yorkshire Cancer Research £122;  
 Christian Aid (Ukraine Appeal) £20; Bible Society - Ukraine Appeal £97;  
 Blind Veterans Association £340; British Heart Foundation £916;  
 Oesophagael Patients Associoation £622; Myeloma UK £527;  
 St Catherine's Hospice £415; The British Red Cross £144;  
 Age UK £144; Diabetes UK £235; York & Scarborough Hospitals Charity £223;  
 Rainbow Centre £48;

**Total      £4,049**

**4 STAFF COSTS**

	2022	2021
Gross Pay	49611	42211
Employers National Insurance	1662	1366
Pension (Employers Contributions)	885	697
Less		
Employers National Insurance Allowance	<u>1662</u>	<u>1366</u>
	<u>50496</u>	<u>42908</u>
 Average Number Of Employees	 6	 5

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

There are no employees as members of the PCC.

No remuneration or benefit was paid to any trustee (2021: £Nil).

No expenses were reimbursed to any trustee (2021: £Nil).

**5 ANALYSIS OF TRANSFER BETWEEN FUNDS**

Unrestricted	Restricted	Total
0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

## NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2022

**6 FIXED ASSETS****6a Tangible Assets**

		1 January 2022 Value	Disposals	Additions at cost	Change in property valuation	31 December 2022 Value
Cost of valuation	Church Rooms & House, Scalby	475000.00			0.00	475000.00
	Church Equipment	13689.78	0.00	3968.12		17657.90
		<u>488689.78</u>	<u>0.00</u>	<u>3968.12</u>		<u>492657.90</u>
	Church equipment purchased; <i>Printer/Copier - Lockers - 3 drawer filing cabinet</i> <i>Cupboard and shelves Dell Laptop X2 (CFYW &amp; Admin))</i>					
		1 January 2022 Value	Withdrawn on Disposals	Charge for the year		31 December 2022 Value
Depreciation	Church Rooms & House, Scalby	0.00				0.00
	Church Equipment	11149.15	0.00	1543.82		12692.97
		<u>11149.15</u>	<u>0.00</u>	<u>1543.82</u>		<u>12692.97</u>
Net book value	Church Rooms & House, Scalby	475000.00				475000.00
	Church Equipment	2540.63				4964.93
	<b>TOTALS</b>	<b><u>477540.63</u></b>				<b><u>479964.93</u></b>

**6b Investments**

		1 January 2022 Value	Disposals	Purchases	Transfers	Net Gain	31 December 2022 Value
Restricted	Fabric - CBF 643031002S	23174.55				-2728.03	20446.52
	Organ - CBF 643031003S	4634.91				-545.61	4089.30
		<u>27809.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-3273.64</u>	<u>24535.82</u>
Endowment	Fabric - CBF143002466D - Ann Salt	1396.82				0.00	1396.82
	Churchyard - CBF143002467D - EM White	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	65104.82				-5967.97	59136.85
	Fabric - CBF 643031002J (2)	48969.07				-4488.85	44480.22
	CFY Worker - CBF 643031001S (1)	22854.66				-2690.37	20164.29
	CFY Worker - CBF 643031002J (1)	16135.75				-1479.12	14656.63
	Ministry Reserve - CBF 643031001S (2)	1312.82				-154.54	1158.28
	Ministry Reserve - M&G Charifund	1696.26				-94.48	1601.78
	Ministry Reserve - CBF 643031004S	6082.27				51.69	6133.96
	Ministry Reserve - M&G Charifund	5057.65				-281.71	4775.94
		<u>167213.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-15105.35</u>	<u>152107.95</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>
	<b>TOTALS</b>	<b>198012.51</b>					<b>179633.52</b>

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2022

**7 CURRENT ASSETS****7a Investments**

	1 January 2022 Value	Disposals	Purchases	Net Gain	31 December 2022 Value
None	0.00			0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>0.00</b>				<b>0.00</b>

**7b Short Term Deposits**

	1 January 2022 Value	31 December 2022 Value
CBF Deposit - CBF2	112.11	123.33
CBF Deposit - CBF7	3342.43	3546.38
CBF Deposit - CBF10	1179.70	1309.44
CBF Deposit - CBF11	5908.53	6563.51
CBF Deposit - CBF12	11577.39	91653.53
Deposit Protection Service	685.00	685.00
United Trust Bank (60 Days Notice)	81256.40	81662.68
Hodge Bank (90 Day Notice)	74000.00	0.00
Skipton Building Society (30 Day Notice)	73728.55	73922.77
Monmouthshire B S (30 Day Notice)	5035.26	65057.92
	256825.37	324524.56

**7c Cash At Bank**

	1 January 2022 Value	31 December 2022 Value
General Barclays	14827.79	33791.42
Stewardship Barclays	38710.83	29028.94
CAF Bank	8709.51	2000.53
Magazine Account	2150.91	2954.03
Flower Account	826.98	975.75
Cash Floats	577.57	649.88
Stripe transaction platform for QR code donations	0.00	0.00
	65803.59	69400.55

Cash Floats; PCC £5, Admin £12, Little Steps & Messy £202, Social £431
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**8 DEBTORS AND CREDITORS**

	31 December 2021	31 December 2022
Debtors - Unrestricted	13296.00	11148.27
Debtors - Unrestricted - Estimated Interest	446.94	468.10
Debtors - Unrestricted - Magazine	627.78	922.00
Debtors - Restricted	-761.03	-783.10
Debtors - Restricted - Estimated Interest	138.55	96.37
Prepaid Expenses	0.00	0.00
<b>Debtors and prepayments</b>	<b>13748.24</b>	<b>11851.64</b>
Creditors - Unrestricted	2249.74	3585.96
Creditors - Restricted	-301.33	0.00
Advance Fees for following year	0.00	0.00
<b>Creditors – amount falling due within 1 year</b>	<b>1948.41</b>	<b>3585.96</b>

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31ST DECEMBER 2022

9 SUMMARY OF FUND MOVEMENTS

Designated		1 January	2021 Debtors	Incoming	Resources	Investment	Transfer	31 December
		2022 Value	and Creditors	Resources	Expended	Gains	Between Funds	2022 Value
	Charitable Link - Designated	24987.99	44.30	87.07	960.00			24159.36
	Children Worker - Designated	41841.11	74.19	95.51	19438.49		0.00	22572.32
	CFY Worker - Investments	38990.41				-4169.49	0.00	34820.92
	Fabric - Designated	22831.20	40.48	82.55	0.00		0.00	22954.23
	Fabric - Investments	114073.89				-10456.82	0.00	103617.07
	Ministry Reserve - Designated	50744.69	89.97	183.47	0.00		0.00	51018.13
	Ministry Reserve - Investments	14149.00				-479.04	0.00	13669.96
	Church Rooms Roof	27591.04	48.92	99.76	0.00			27739.72
	Churchyard - Designated	0.00	0.00	0.00	0.00		0.00	0.00
		335209.33	297.86	548.36	20398.49	-15105.35	0.00	300551.71
Unrestricted	General - Unrestricted	71259.80	12982.34	244305.14	147488.06		0.00	181059.22
	General - Investments	0.00				0.00	0.00	0.00
	Magazine Account	2150.91	627.78	3078.34	1981.00		0.00	3876.03
	Deposit Protection Service	685.00	-685.00					0.00
	Fixed Assets	2540.63				2424.30		4964.93
	Property	475000.00				0.00		475000.00
		551636.34	12925.12	247383.48	149469.06	2424.30	0.00	664900.18
Restricted	Fabric - Restricted	39694.32	337.10	885.97	2457.63			38459.76
	Fabric - Investments	23174.55				-2728.03		20446.52
	Churchyard - Restricted	15737.02	-734.48	3170.81	11739.84			6433.51
	Choir - Restricted	448.30	0.79	1.63	0.00			450.72
	Organ - Restricted	22311.93	74.70	210.41	105.00			22492.04
	Organ - Investments	4634.91				-545.61		4089.30
	Childrens Work - Restricted	416.67	0.74	0.60	418.01			0.00
	Restricted	0.00	0.00	0.00	0.00			0.00
	Flower Fund	826.98		2517.00	2368.23			975.75
		107244.68	-321.15	6786.42	17088.71	-3273.64	0.00	93347.60
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
		997080.10	12901.83	254718.26	186956.26	-15954.69	0.00	1061789.24

10 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Designated Funds	Endowments	Total 2022
Tangible fixed assets	479964.93	0.00	0.00	0.00	479964.93
Investment fixed assets	0.00	24535.82	152107.95	2989.75	179633.52
Current assets	184935.25	68811.78	148443.76	0.00	402190.79
(incl Debtors & Creditors)	664900.18	93347.60	300551.71	2989.75	1061789.24