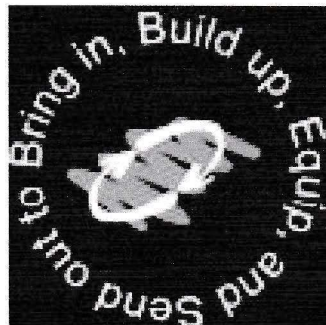


**The Parochial Church Council of the Ecclesiastical
Parish of St Philip and St James, Clifton, York**

(Charity Registration Number 1133857)

**Trustees Annual Report &
Financial Statements**

**for the year ended
31st December 2023**



www.cliftonparish.org.uk

Contents	Page
Annual Report of the Trustees	3
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10

Trustees' Annual Report

From 1st January 2023 to 31st December 2023

Reference and Administration details

Charity name:	The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York
Other names the charity is known by:	Clifton Parochial Church Council (Clifton PCC)
Registered Charity number:	1133857
Charity's principal address:	Vicarage Lodge Office Clifton York YO30 6BH

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Andrew Gready	Vicar, Chairman	
Kirsty Dennett	Curate	
John Hoyland	Curate	
Stan Slade	Church Warden	
Andy Hirst	Church Warden	
Peter Wallace	Treasurer	
Julie McLeish		
Trevor Charlton		
Derek Paterson		
Garry Parkes		
Rosemary Swords		
Fiona Whittle		
Jane Philpott		
Jude Purton		
Mark Endacott		

Structure, governance and management

Description of the charity's trusts

Governing Document:	Canon Law for the Church of England
How the charity is constituted:	Parish of the Church of England
Trustee selection methods:	Clergy automatically trustees; others elected at the AGM.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Promoting in the ecclesiastical parish the whole mission of the Church.

Summary of the main activities undertaken for the public benefit in relation to these objects

Services: 2-3 services are held every Sunday in the parish at two churches (Clifton Parish Church and St. Mark's Church, Rawcliffe), some are more child friendly which include classes for children, others are more reflective and include Holy Communion. There is also a mid-week Holy Communion service. We regularly hold Baptism, Funeral and Marriage services.

Youth work: Several youth groups meet both on Sunday and mid-week led by a paid Youth Work Leader. These are open to and attended by children from both church and non-church families. Young Christians are paired up with more mature ones for guidance and encouragement.

Work with children: A part-time paid Children's Worker is funded by a generous donation from a member of the Congregation. This has facilitated the continuation of work with a number of children, from both within and outside the church community.

Groups for toddlers and their carers, are run at both churches which bring many families into contact with the churches.

Elderly: We attend two care homes in the parish, visiting regularly and conducting communion services. There is a "Young at Heart" group for the local community who meet each month in the local pub for lunch and short entertainment. In the summer, coach trips are arranged for church members and members of the local community. Both of these are subsidised by grants from the Parish Council.

Other Events: Women's and men's breakfasts are normally held periodically through the year.

Community: A group go out litter picking on several Saturday mornings in the Clifton area.

Overseas mission: We make gifts amounting to 10% of our giving income to overseas and local charities (split approximately 60:40 respectively).

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

Additional details of objectives and activities

Our mission statement is: *"To know Jesus and make known His transforming power".*

Achievements and performance

Summary of the main achievements of the charity during 2023

Approximately 160 people attend Clifton Parish Church or St Mark's Church regularly.

Around 20 children aged between 3 and 16 years attend Sunday school classes in the two churches.

Young people have attended many events including youth café and Sunday evening groups. Groups for 4-7s and 7-11s were also continued during 2023.

Many members of the Church attend regular small Group meetings. Others meet in small groups to pray.

Church members look out for people moving into their neighbourhood and give them a leaflet with local information and an invitation to our services.

Both at Easter and Christmas time, several thousand cards were hand delivered around the parish community conveying Easter and Christmas wishes and providing church contact details.

The website for the churches was fully redesigned during 2020 and a large amount of new content developed – the new site went live at the start of 2021 and has actively been kept up to date since.

In September 2021, we welcomed a Syrian family as part of the Home Office Community Sponsorship Scheme. Volunteers from the church continue to offer support to the family. We have a duty to house them for two years (they are renting the residential property which is owned by the charity). Since they arrived, they have been building relationships, gaining confidence in English and the adult children have gained employment.

Financial Review

Reserves Policy

The Parish seeks to meet all its commitments to the Diocese and its ministry as they fall due. In addition, we have set up a reserve, in the "Rainy Day" fund, to cover unexpected future increases in expenditure or fall in income.

Funds materially in deficit

None.

Further financial review details

The majority of the Parish's income comes from regular giving by members of the congregation, in addition from rental income from 2 Doe Park property and from church room hire.

Trustee's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature



Full Name

Andrew Gready

Position

Vicar

Date

22/4/24

Independent Examiner's Report to the Trustees

I report on the accounts of: **The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York**

For the year ended: **31st December 2023**, which are set out on pages 8 to 17.

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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the 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
- (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 hence 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.



27/04/2024

Karen Wood (ACMA)

Outsource Independent Examination Service

The Hiscox Building

Peasholme Green

York

YO1 7PR

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Statement of Financial Activities for the year ended:

31st December 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	3.1	163,009	3,110	-	166,119	170,973
Charitable activities	3.2	1,478	-	-	1,478	3,534
Other trading activities	3.3	22,827	4,079	-	26,906	23,719
Investments	3.4	1,927	-	167	2,094	533
Total income	3	189,241	7,189	167	196,597	198,759
Expenditure on:						
Charitable activities	4.1	178,038	29,778	-	207,816	197,972
Other	4.2	972	1,930	-	2,902	7,375
Total expenditure	4	179,010	31,708	-	210,718	205,347
Net income/(expenditure)		10,231	(24,519)	167	(14,121)	(6,588)
Gross transfers between funds		1,800	-	1,800	-	-
Net movement in funds		12,031	(26,319)	167	(14,121)	(6,588)
Total funds brought forward		130,661	49,321	1,755	181,737	176,052
Total funds carried forward		142,692	23,002	1,922	167,616	169,464

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Balance Sheet as at: 31st December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	7.1	117,966	116,541
Investments	7.2	1,922	1,755
Total Fixed Assets		119,888	118,296
Current Assets			
Cash at bank and in hand		72,369	82,593
Debtors & Prepayments	8	4,688	2,968
Stock Held		-	174
Total Current Assets		77,057	85,735
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	9	(29,329)	(22,294)
Net Current Assets/(Liabilities)		47,728	63,441
Total Assets less Current Liabilities		167,616	181,737
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals		-	-
Net Assets/(Liabilities)		167,616	181,737
Funds of the Charity			
Unrestricted Funds (General)		16,976	7,120
Unrestricted Funds (Designated)		125,716	123,541
Restricted Funds		23,002	49,321
Endowment Funds		1,922	1,755
Total Funds Carried Forward	10	167,616	181,737

The financial statements were approved by the trustees on:

And signed on their behalf by:

Andrew Gready
Vicar

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Notes to the accounts for the year ended:

31st December 2023

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Church Accounting Regulations (2006).

The Parish adopted the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRRSE) (effective 1 January 2015), and the Church Accounting Regulations (2006).

The Parish meets the definition of a public benefit entity under FRS102.

2 Accounting policies

Income and endowments

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are sufficiently certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources, receipt is probable and receipt is probable.

Volunteer help

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

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Loans

The PCC received a loan from a Church member for £3,000 some years ago. This loan was converted into a gift during 2019.

A further loan for £10,000 was received in 2018. This loan was also converted into a gift during 2019.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost of the asset over a four year period (25% straight line basis), with the asset being written off at the end of this period.

No value is placed on the Churches or the moveable church furnishings within them. These are consecrated property, and no value should be placed on them, in accordance with the Charities Act.

Property

The property (2 Doe Park) owned by the Church is retained in the balance sheet at its original purchase price. The trustees do not deem it appropriate to depreciate this item as the asset has a long remaining useful life and the currently estimated resale value is higher than the book value.

The vicarage is owned by the Diocese, and so do not feature in these accounts.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York

(Charity Registration Number 1133857)

31st December 2023

Notes to the accounts for the year ended:

3 Income and endowments

3.1 Donations and legacies

Planned giving:

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £
Gift aided	119,476	-	-	119,476	112,888	-	-	112,888
Non-gift aided	6,760	-	-	6,760	7,150	-	-	7,150
One-off gifts	-	2,000	-	2,000	800	-	-	800
Gift aid recoverable	26,565	-	-	26,565	26,719	-	-	26,719
Sunday cash collections	2,606	-	-	2,606	2,649	-	-	2,649
Donations	630	250	-	880	1,092	820	-	1,912
Coffee donations - Sundays	25	-	-	25	257	-	-	257
Clifton Moor contributions	2,000	-	-	2,000	2,000	-	-	2,000
Grants	4,320	-	-	4,320	1,325	1,000	-	2,325
Legacies	-	-	-	-	-	11,877	-	11,877
Sundry income	627	860	-	1,487	651	1,745	-	2,396
	163,009	3,110	-	166,119	155,531	15,442	-	170,973

3.2 Charitable activities

Wedding & funeral fees

	1,478	-	-	1,478	3,534	-	-	3,534
--	-------	---	---	-------	-------	---	---	-------

3.3 Other trading activities

Rental income - Churches

Rental income - 2 Doe Park

Youth events

	12,986	-	-	12,986	11,278	-	-	11,278
	9,841	-	-	9,841	11,724	-	-	11,724
	-	4,079	-	4,079	-	717	-	717
	22,827	4,079	-	26,906	23,002	717	-	23,719

3.4 Investments

Gain/Loss on value of shares

Interest & dividends

	-	-	167	167	-	-	(233)	233
	1,927	-	-	1,927	766	-	-	766
	1,927	-	167	2,094	766	-	233	533

Total income

	189,241	7,189	167	196,597	182,833	16,159	233	198,759
--	----------------	--------------	------------	----------------	----------------	---------------	------------	----------------

4 Expenditure

4.1 Charitable activities

Staff costs	Unrestricted funds	Restricted funds	Endowment funds	Total 2023 £	Unrestricted funds	Restricted funds	Endowment funds	Total 2022 £
Youth worker	15,648	-	-	15,648	24,642	-	-	24,642
Parish admin assistant	6,873	-	-	6,873	4,333	-	-	4,333
Children's worker	-	13,932	-	13,932	-	12,443	-	12,443
Honorarium	-	-	-	-	16	-	-	16
Diocesan freewill offering	100,000	-	-	100,000	102,166	-	-	102,166
Clergy expenses & housing	2,525	-	-	2,525	2,249	-	-	2,249
CPC Expenses	15,368	2,681	-	18,049	10,561	1,397	-	11,958
Cleaner - CPC	2,950	-	-	2,950	2,385	-	-	2,385
Cleaner - St Mark's	2,340	-	-	2,340	1,778	-	-	1,778
St Mark's Church expenses	7,587	905	-	8,492	6,749	977	-	7,726
Major repairs - Church	-	6,996	-	6,996	-	1,303	-	1,303
Office admin expenses	3,945	-	-	3,945	2,344	-	-	2,344
Youth and Children's work expenses	1,048	4,580	-	5,628	354	3,392	-	3,746
Outreach	1,819	-	-	1,819	1,572	117	-	1,689
Young at heart expenses	100	684	-	784	-	626	-	626
Wider mission giving	15,767	-	-	15,767	17,500	-	-	17,500
Other misc costs	1,693	-	-	1,693	318	-	-	318
Depreciation	375	-	-	375	750	-	-	750
	178,038	29,778	-	207,816	177,717	20,255	-	197,972

4.2 Other

Independent Examiner's fee	450	-	-	450	450	-	-	450
Maintenance costs - 2 Doe Park	522	1,930	-	2,452	463	6,462	-	6,925
	972	1,930	-	2,902	913	6,462	-	7,375
Total expenditure	179,010	31,708	-	210,718	178,630	26,717	-	205,347

5 Expenses & fees

No trustees received a remuneration for services rendered during the year, nor were any trustees' out of pocket expenses reimbursed.

5.1 Fees for examination of the accounts

	2023	2022
	£	£
Independent Examiner's fees for reporting on the accounts	450	450

6 Staff costs and emoluments

	2023	2022
	£	£
Gross salaries	33,905	37,847
Employers National Insurance	1,173	1,848
Pension Contributions	1,375	1,723
	36,453	41,418
Average number of employees (full time equivalent)	2	2

The vicar and curate are employed by the Diocese, and not by the Parish
No employee received remuneration in excess of £60,000 (2022: Nil)

7 Fixed assets

7.1 Tangible fixed assets

Cost or valuation

	Equipment £	Property £	Total £
At 1st January 2023	9,619	116,541	126,160
Additions in year	1,800	-	1,800
Written off in year	-	-	-
At 31st December 2023	11,419	116,541	127,960

Depreciation

At 1st January 2023	9,619	-	9,619
Charge for the year	375	-	375
Prior depreciation on write-off	-	-	-
At 31st December 2023	9,994	-	9,994

Net Book Value

At 31st December 2023	1,425	116,541	117,966
At 31st December 2022	-	116,541	116,541

7.2 Investment assets

	2023	2022
	£	£
CBF Shares at market value		
Value at start of year	1,755	1,988
Net gain/(loss) on revaluation in Year	167	(233)
Value at end of year	1,922	1,755

8 Debtors and prepayments

	2023	2022
	£	£
Debtors and prepayments		
Gift Aid Claims Outstanding	3,837	2,439
Other Debtors & Prepayments	851	529
	<u>4,688</u>	<u>2,968</u>

9 Creditors and accruals

	2023	2022
	£	£
Analysis of creditors falling due within one year		
Wider mission giving	17,600	18,000
Other creditors & receipts in advance	11,729	4,294
	<u>29,329</u>	<u>22,294</u>

10 Movement of funds

10.1 Movement of major funds

2023

Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds (General)					
General Unrestricted funds	7,120	189,241	178,635	- 750	16,976
	<u>7,120</u>	<u>189,241</u>	<u>178,635</u>	<u>- 750</u>	<u>16,976</u>
Unrestricted Funds (Designated)					
Fixed assets	116,541	-	375	1,800	117,966
Rainy day	7,000	-	-	750	7,750
Legacies	-	-	-	-	-
	<u>123,541</u>	<u>-</u>	<u>375</u>	<u>2,550</u>	<u>125,716</u>
Total Unrestricted Funds	<u>130,661</u>	<u>189,241</u>	<u>179,010</u>	<u>1,800</u>	<u>142,692</u>
Restricted Funds					
CPC Renovation & Innovation	23,473	2,000	8,043	(1,800)	15,630
Carol Mason Memorial Youth Work	164	4,079	4,156	-	87
Childrens Work	18,887	250	14,354	-	4,783
St Marks Legacy	2,341	200	2,541	-	-
Young at Heart	403	660	684	-	379
Refugee	4,053	-	1,930	-	2,123
	<u>49,321</u>	<u>7,189</u>	<u>31,708</u>	<u>- 1,800</u>	<u>23,002</u>
Endowment Funds					
Endowment fund	1,755	167	-	-	1,922
	<u>1,755</u>	<u>167</u>	<u>-</u>	<u>-</u>	<u>1,922</u>
Total Funds	<u>181,737</u>	<u>196,597</u>	<u>210,718</u>	<u>-</u>	<u>167,616</u>

An extra £750 was transferred from general funds to the rainy day designated fund.

£1,800 was transferred from CPC Renovation fund to fixed assets to account for the purchase of the projection PC this year.

2022

Fund name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted funds (General)					
General unrestricted funds	2,167	182,833	177,880	-	7,120
	<u>2,167</u>	<u>182,833</u>	<u>177,880</u>	<u>-</u>	<u>7,120</u>
Unrestricted funds (Designated)					
Fixed assets	117,291	-	750	-	116,541
Rainy Day	7,000	-	-	-	7,000
	<u>124,291</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>123,541</u>
Total Unrestricted Funds	<u>126,458</u>	<u>182,833</u>	<u>178,630</u>	<u>-</u>	<u>130,661</u>
Restricted Funds					
CPC Renovation & Innovation	13,336	11,877	1,740	-	23,473
Carol Mason Memorial Youth Work	135	1,717	1,688	-	164
Children's Work	32,614	420	14,147	-	18,887
St Marks Legacy	3,978	300	1,937	-	2,341
Young at Heart	1,096	50	743	-	403
Refugee	8,720	1,795	6,462	-	4,053
	<u>59,879</u>	<u>16,159</u>	<u>26,717</u>	<u>-</u>	<u>49,321</u>
Endowment Funds					
Endowment Fund	1,988	(233)	-	-	1,755
	<u>1,988</u>	<u>- 233</u>	<u>-</u>	<u>-</u>	<u>1,755</u>
Total Funds	<u>188,325</u>	<u>198,759</u>	<u>205,347</u>	<u>-</u>	<u>181,737</u>

10.2 Details of Funds Held**Unrestricted Funds (General)**

The General fund is unrestricted and available for the general purposes of the Parish.

Unrestricted Funds (Designated)

The Designated Funds are also unrestricted and available for the general purposes of the Parish. However, the PCC has designated these funds as follows:

Fixed Assets

An amount representing the book value of the Fixed Assets held in the Parish, which is not immediately available to cover current expenditure.

Rainy Day

A provision against unexpected future expenditure or drop in income.

Restricted Funds

The restricted funds are only available for the purposes specified for each fund, which are:

CPC Renovation & Innovation

Major projects to repair and improve the fabric of Clifton Parish Church.

Carol Mason Memorial Youth Work

Funding for youth work within the Parish.

Children's Work

Funding for children's work within the Parish.

St Marks Legacy

Legacies and donations received for work on the fabric at St Mark's Church.

Young at Heart

Funding to support a luncheon club for older people.

Refugee

Funding towards providing for a Syrian refugee family.

Endowment Funds

The Endowment fund represents the value of our holding of CBF shares. The income only on this investment is available for the general purpose of the Parish, while the capital must be retained, under the terms of the original donation.

11 Net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Balances at 31st December 2023	£	£	£	£
Fixed assets	117,966	-	1,922	119,888
Current assets	54,055	23,002	-	77,057
Current liabilities	(29,329)	-	-	(29,329)
	142,692	23,002	1,922	167,616
Balances at 31st December 2022	£	£	£	Total 2021 £
Fixed assets	116,541	-	1,755	118,296
Current assets	34,148	51,587	-	85,735
Current liabilities	(20,028)	(2,266)	-	(22,294)
	130,661	49,321	1,755	181,737

12 Transactions with connected parties

During the course of the year the following payments were made to parties connected with members of the PCC:

Marion Gready (vicar's wife) was paid £50 as funeral / wedding organist.