

**ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Alan Garrow  
Chris Clayton  
Judith Clark (Appointed 1 September 2022)  
  
Sian Lockwood  
Sarah Martin  
Hannah Beck  
Beverley Cooper  
Ian Birt (Appointed 24 May 2022)  
Lance Burgess  
Stewart Davies  
Rachel Fell (Secretary)  
David Hipkin (Treasurer)  
John Longstaff (Appointed 24 May 2022)  
Felicity Moss (Appointed 24 May 2022)  
Roy Taylor  
Ruth Thompson-Vear (Appointed 24 May 2022)  
Bella Blake  
Catharine Davies (Appointed 24 May 2022)

### Charity number

1134494

### Independent examiner

Mr P D Rookes FCA  
Holeys Limited  
15/17 North Park Road  
Harrogate  
North Yorkshire  
HG1 5PD

### Bankers

NatWest Bank plc  
3 Cambridge Crescent  
Harrogate  
North Yorkshire  
HG1 1PE

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# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

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# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## CHURCHWARDENS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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2022 saw a return to near normal as far as church life was concerned. Covid restrictions were lifted in late January and with that the requirement to wear face-coverings in indoor public places. Many in the congregation were initially cautious about removing face-coverings but by the end of year people had largely abandoned their masks and social distancing measures were ended. Intinction continued at most services, but we returned to sharing the common cup at the 9.30am service in May. Some of the measures introduced during the pandemic such as the toy bags at the 9.30am service and use of the projector at the 9.30am and 4.15pm services have proved valuable and have been continued.

There were so many welcome returns to church life in 2022 that it is impossible to mention them all – but here are a few.

After a (nearly) two-year gap fundraising refreshment days began again in January, with a team of volunteers ably led by Catherine Medforth. A Market Day Café held at lunchtimes on the 2nd Thursday of the month started in March. Dan Brewer's second-hand bookstall became a feature of church life over the year, raising money for church funds and providing great pleasure to volunteers and customers alike. The Christmas Fair - led by Sarah Martin and Catherine Medforth – was a huge success, bringing many people into church to enjoy the stalls as well as the refreshments.

Fellowship groups began to meet in person again and home groups (always a feature of church life) began to burgeon under the leadership of Chris Clayton. Our Harvest Supper in October provided a fantastic opportunity for people to meet, enjoy good food and each other's company – and was such a success that it will be repeated every year.

Our Toddler group led by Frances Roxby-Proud returned to full-strength, even starring in a Diocese of Leeds video.

Sunday Club began again under the leadership of Chris Clayton with a dedicated group of amazing volunteers. The Sanctuary Group (a lifeline to many of our young people during the lockdown) enjoyed many and varied activities over the year. The Alpha Youth Series held in February and March was a great success – as was the Venture Holiday, back again in Ripon in the summer.

New organisations began to use our community rooms, with bookings almost at pre-Covid level by the end of the year.

The St Peter's Players returned in November with a barnstorming performance of *A Christmas Carol*.

And Christmas was.... wonderful. Our Christmas Tree Festival was back again, we had candle-lit services led by our wonderful choir and Christingle services crammed to the rafters with children and their families.

As well as the return of many familiar aspects of church life there were new initiatives such as the series of art interventions curated by Shaeron Caton Rose and a spring focus on the theme of 'everybody welcome', with opportunities to explore this theme through the Church of England course 'Living in Love and Faith' and the Lent lectures.

2022 was a year of both celebration and sadness. The church celebrations for the Queen's Jubilee in June gave way to mourning for the death of our Queen in late September. The church opened every day over that period of mourning with volunteers on hand and a Book of Commemoration, which was signed by many hundreds of the people who came into church to express their grief. St Peter's bellringers joined with churches, chapels and cathedrals across the UK in the national tolling of bells at noon on the day after her death was announced.

St Peter's responded to the terrible Ukraine war with both prayers and practical measures. A number of fund-raising events were hosted by the church and as people displaced from Ukraine arrived in our town the church worked with other voluntary sector organisations to help people find accommodation, orientate and learn English.

The Ukraine war triggered a serious cost-of-living crisis. St Peter's has provided fuel poverty grants for people struggling to pay their bills and a place for people to get warm and access warm drinks over the winter. Our welcome team led by Mo Atkinson expanded to allow our warm space to be available to people throughout the day.

Some much-loved members of our congregation moved away from us in 2022. We extend our thoughts and thanks to them all, and especially to Patricia and John Stableford who were churchwardens of St Peter's for many years and who moved from Harrogate in February. We miss them.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## CHURCHWARDENS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Our clergy team expanded and changed in 2022. Alan Garrow was appointed Area Dean in January and Chris Clayton ended his curacy and was licensed as Associate Vicar to our church in June. Judith Clark joined us in September as a priest on placement, initially for three months but thankfully extended so that she can stay with us until she finds a permanent post. Finally it was announced in October 2022 that Karin Shaw – who was on placement with us – would join us as curate in June 2023.

David Hipkin in his role as Treasurer moved us onto electronic accounting, using a system endorsed by the diocese and which produces regular reports for our PCC. He launched a new Parish Giving Scheme at the end of January, which ensures that gift aid on donations is recovered automatically and allows donors to inflation-proof their giving. Take up of this scheme has been good (although could be better!).

Steve Martin continued to provide dedicated technological assistance during much of 2022, stepping down towards the end of the year for a much-needed rest. We are hugely grateful to him for all he has done to allow the church to stream services and continue its ministry during lockdown and beyond.

Church music has been a thread of beauty, providing inspiration for members of the congregation and for people outside the church. Highlights were Bach's St Matthew Passion in April, organ recitals by John Longstaff in the summer and our Christmas music. We are so grateful to our Director of Music John Longstaff with members of the choir and Jude Williamson with members of the music group for providing such a high standard of music.

The community of the church continued throughout 2022. Our pastoral care team, led by Jan Edwards, has become well-established, supporting the clergy team in their pastoral ministry. The congregation responded generously to our Harvest and Christmas gift bags appeal, helping local families, and bringing pleasure to older people living alone or in a care home. Our remarkable food ministry led by Hannah Beck continued throughout the year.

Carole Raw in the parish office continued to play a remarkable role throughout 2022, leading the team caring for the church fabric and managing the administration of the church as well as our community room booking service. We are extremely thankful for her diligence and dedication.

Staff meetings and Standing Committee meetings have largely stayed online, but PCC meetings have reverted to face-to-face, with an excellent away day held in the summer.

The number of people involved in the life of the church can be counted in the many hundreds. Many offer support and practical help to people in our church community and parish, while others have more formal roles to keep help our services run smoothly, welcome people into our church building and continue and expand our mission to 'feed hungry people.' In reviewing 2022, we are so thankful for all those who worked informally and formally to support services and help people in our church community and parish.

We also offer thanks to:

- Our Clergy team and Lay Readers who maintain our pattern of worship
- All those who help our services to run smoothly including our Duty Wardens, Sidespeople, Sacristans, Administrants, Lesson Readers, and Intercessors
- Our Treasurer David Hipkin
- Our editor Marian Chambers of the Weekly News for continuing this most vital link
- Mo Atkinson and the Welcoming team who provided a warm welcome to all those coming into our church during the week.
- Jan Edwards and the members of our pastoral care team
- All those supporting the children and young people of our church family.
- All those providing and arranging flowers in church.
- All the Bellringers at St Peter's
- Everyone involved in our food ministry, especially the Breakfast Club volunteers and those who distribute the food parcels and provide evening or lunchtime meals.
- Elected members of the PCC and those who retired from office this year.

On a personal note, our special thanks go to:

- Rachel Fell, our PCC Secretary for her continued hard work and commitment.

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## CHURCHWARDENS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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One of the main duties of the Churchwardens is to support the incumbent. We hope that we have supported him well over this ever-changing year. We continue to be privileged to serve the Parish and to be part of the loving family of St Peter's.

#### Inventory

The Inventory has been brought up to date and is available for inspection.

**Sarah Martin and Sian Lockwood**



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

#### Objectives and activities

St Peter's Parochial Church Council (PCC) has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The PCC is also responsible for:

- ensuring legal compliance with charity law and ecclesiastical law, in particular in the areas of safeguarding, finance, HR and data protection; and
- care for the church building so that it is best suited to the church's ministry and mission, including its meeting spaces and its use for the benefit of the community.

The PCC has also adopted its own purpose statement summarising the above, as follows:

*"We are here to prayerfully discern God's calling on the body of St Peter's and to enable and support its vision. We also have responsibility for the church's finances, fabric and other legal matters."*

#### Objectives and activities

##### Our Vision: Feeding Hungry People

Our vision is to be a community where people's hunger for belonging, purpose and God himself are ever more truly satisfied.

**Belonging:** A place where every person is accepted, known and valued.

**Purpose:** A place where every person is encouraged to live out their unique vocation.

**Worship:** A place where every person is enabled to offer whole-heart and whole-life worship to God.

##### Our Values:

**Open:** accepting of people without pre-condition or judgment.

**Generous:** seeking to be a sign of God's generosity in the way we treat one another, and in our efforts to bless the town and wider world.

**Engaged:** engaging with our local community, responding to social need, and working to support one another in the challenge of following Jesus in everyday life.

##### Children and Young People

We believe that children and young people deserve our particular care and respect. We are committed to enabling them as individuals who are accepted, known and valued, are encouraged to discern and live out their vocation, and who are enabled to participate fully in worship.

##### Isolation and Loneliness

We recognise isolation and loneliness as one of the greatest challenges faced by many people living in Britain today. We are committed to valuing everyone, including those who commonly find themselves excluded or ignored in other contexts.

##### The Environment

The environment belongs to God and its care belongs to us as God's people. As Christians, we each are called to participate in environmental care, most urgently to achieve net zero carbon. Loving the earth is to worship God and serve our neighbours.

Our activities during the year were guided by our vision and values and we also considered the Charity Commission's guidance on public benefit.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Achievements and performance**

##### *Belonging*

During 2022, we sought to maintain and enhance our welcome, connections and community.

In Spring, we focused as a whole church on the theme of "Welcome" including the popular "A Place at the Table" art exhibition featuring a series of pencil portraits of Breakfast Club members by local artist Shirley Hudson. This encouraged us to reflect on and explore our welcome and openness to others.

We also continued to build our Hong Kong community in church after welcoming several families to St Peter's who emigrated from Hong Kong during 2021 – including holding a full immersion baptism, introducing new recruits to our bellringing team and more recently hosting a very popular Lunar New Year celebration in church.

Many of the activities and groups valued by the St Peter's community also continued this year, for example Afternoon Fellowship, Toddlers Group, Ladies who Lunch, Mens' Breakfast and Evening Fellowship. In addition, the St Peter's Players staged successful performances of "A Christmas Carol" in November, involving performers of all ages and in front of live audiences.

##### *Purpose*

The year saw a renewed focus on and encouragement for our Home Groups – being groups who meet at someone's home, to read and discuss the Bible and pray together, supporting one another. Home Groups seek to combine a faith and learning experience with fellowship and support.

We also continued to run the Thinking about God group in church and engaged in the Living in Love and Faith course during Lent as part of our "Welcome" themed events and reflection.

##### *Worship*

We aim to offer worship that is formal and informal, traditional and contemporary - giving everyone an opportunity to meet with God. In 2022, we provided three midweek and five Sunday services each week, and offered online morning and evening prayer for six days a week. The average weekly attendance (counted during October 2022) was approximately 378 people, including children (2021 - 362).

The PCC celebrated the music provision at St Peter's this year – we are grateful for the contributions and commitment of the Music Group at the 9.30 Family Communion and of the choir at the 11.00 and 6.30 services.

##### *Open, Generous, Engaged*

In a year dominated by the cost of living crisis, St Peter's sought to respond with generosity and care.

In particular:

- Our food ministry has continued throughout the year, providing vital sustenance and welcome to those in need. Breakfast is served in church daily (except Sunday), together with hot meals (to eat in or take away) on Mondays, Wednesdays and Fridays and a hot Sunday lunch. A "mini-supermarket" is available on Thursdays.
- Our team of welcomers supported the PCC's decision to join The Warm Welcome Campaign – a community response to the cost of living crisis which saw St Peter's open daily to provide a warm welcome space for people struggling with heating bills during the winter months.
- The PCC made fuel poverty grants of £250 available to those in the St Peter's community experiencing fuel poverty (defined as spending more than 10% of net income on energy bills).

St Peter's also held events engaging with the local community during the year including the Christmas Fair, Refreshment days, second hand book stall and the Christmas Tree Festival. The church also continues to host community groups, charities and support groups in its meeting spaces.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### *Children and Young People*

In a year during which our provision continued to rebuild following the pandemic, we sought to provide a range of groups and activities for our children and young people:

- Sunday Club – aimed at primary school age children, it seeks to explore the Bible in a fun and exciting way – involving both craft activities and more reflective sessions.
- Stepping Stones – an accessible and informal service for families which welcomed several new families to its community this year;
- Sanctuary – our Sunday youth group, which saw its members undertake a range of trips and activities
- Toddler Group, which continues to serve our local community, offering a friendly welcome leading some of its members to attend Sunday worship and even get baptized.

We are grateful for the time, talents and commitment of all involved in these groups and services.

#### *Isolation and Loneliness*

The Pastoral Care team welcomed two new members this year and continues to focus on tackling isolation and loneliness in our community and to regularly contact and respond to those in need. The team visit people at home, do food shopping, keep in touch by telephone, establish links with relatives, offer essential transport and administer Home Communion.

The Cake Matters Café (now known as Market Day Café) was also started this year, taking place on the second Thursday of the month (after the Thursday Holy Communion service) serving hot drinks, light lunches and cake. We also continued to hold Café Reflexions on Wednesdays, offering readings and refreshments in an informal and relaxed setting.

During the year, the Harvest bags and Christmas Gifts appeals to help local families and older people living alone or in residential care, had an overwhelmingly generous response from our congregations.

#### **Safeguarding**

The PCC has adopted the House of Bishops safeguarding policy statement and procedures around the reporting of serious incidents – these, together with safeguarding contact details, are on display in church and on the website.

During the year, the PCC reaffirmed its commitment to this statement and the church's own safeguarding policy. Safeguarding is on the agenda of every PCC and standing committee meeting and the PCC has also reviewed and approved its safeguarding action plan covering training and DBS checks for PCC members and safeguarding leads, policies, procedures and reporting.

#### **Environment**

At the PCC's away day in September we focused on what we can do to reduce our environmental impact and our running costs, whilst continuing to make church users comfortable in the building. Some actions have already been taken – we invested in a new more energy efficient boiler and also a new heating control system enabling more efficient use of our heating. Longer term plans include a review of roof and window insulation and a move towards greater use of renewable heating sources.

#### **Charitable giving**

The PCC revised its charitable giving policy during 2022 and agreed to donate a sum broadly equal to 5% of annual planned giving (a total of £6,000), divided between the local and South American expressions of our mission partner Artizan International (£2,000) and Wellspring Therapy and Training, Martin House Hospice, Mission Possible UK and St Andrew's Evangelical Mission in Peru (£4,000 in total).



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

Total receipts on unrestricted funds were £355,398 of which £282,495 was unrestricted planned giving and voluntary donations, including a number of very significant and generous one-off donations. A further £26,656 was from Gift Aid.

Other sources of unrestricted funds include a grant of £1,250, Church letting income and parish fees of £22,874 and fundraising totaling £11,246. Full details are shown in the Financial Statements.

Restricted donations, income and associated gift aid of £60,459 were also received. These transactions relate to our food ministry and a legacy of £40,000 designated for use on the building and are detailed in the Financial Statements.

#### Reserves policy

Unrestricted reserves at the year end stood at £145,685 (2021: £124,000). The PCC's reserves policy was reviewed in June 2022 and increased from £85,000 to £115,000, broken down as follows:

Operating costs to cover unforeseen eventualities	£65,000
To maintain the building and its contents	£50,000

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

The charity is a body corporate established by the Church of England. It is controlled by its governing documents, the Parochial Church Councils (Powers) Measure 1956 and the Church Representation rules, both as amended. It is a registered charity, with number 1134494.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of its clergy, churchwardens, deanery synod representatives and members elected at the APCM by those on the electoral roll of St Peter's (which includes the treasurer and secretary). All members of our congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. At the 2022 APCM (held on 24 May 2022), the Electoral Roll stood at 261.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how PCC funds are to be spent.

In addition, the standing committee reports back to the PCC regularly with minutes of their decisions received by the full PCC and discussed as necessary.

#### Administrative information

St Peter's is situated at the heart of Harrogate adjacent to the War Memorial, and in the midst of the commercial centre of the town. It is part of the Diocese of Leeds within the Church of England. The address for correspondence is:

St Peter's Church  
Cambridge Road  
Harrogate  
North Yorkshire  
HG1 1PB



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### PCC members

PCC members who have served during 2022 are:

#### Ex-officio members:

Incumbent	Alan Garrow
Associate Vicar	Chris Clayton
Curate	Judith Clark
Churchwardens	Sian Lockwood Sarah Martin

#### Deanery Synod Representatives:

Hannah Beck  
Beverley Cooper  
Catharine Davies

#### Elected Members:

Ian Birt (appointed May 2022)  
Kate Blake (retired May 2022)  
Lance Burgess  
Stewart Davies  
Peter Dickinson (retired May 2022)  
Rachel Fell (Secretary)  
Sue Heapy (retired May 2022)  
David Hipkin (Treasurer)  
John Longstaff (appointed May 2022)  
Felicity Moss (appointed May 2022)  
Judith Simpson (retired May 2022)  
Roy Taylor  
Ruth Thompson-Vear (appointed May 2022)  
Angus Turner (retired May 2022)

#### Co-opted Member:

Bella Blake

Approved by the PCC at its meeting on 28 March 2023 and signed on its behalf by the Chair of the meeting.

The Trustees report was approved by the Board of Trustees.



Sian Lockwood

23 May 2023

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

I report to the trustees on my examination of the financial statements of St Peter's Church Harrogate Parochial Church Council (the charity) for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**P D Rookes FCA**  
**Holeys Limited**

**15/17 North Park Road**  
**Harrogate**  
**North Yorkshire**  
**HG1 5PD**

**Dated: 23 May 2023**

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

### Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
<b>Incoming Resources</b>						
Voluntary Income	3	318,899	59,981	-	378,880	337,372
Activities for Generating Funds	4	11,246	475	-	11,721	4,865
Investments	5	1,887	4	984	2,875	2,531
Other Incoming Resources		832	-	-	832	12,582
Income from Church Activities	6	22,874	-	-	22,874	14,844
<b>Total Incoming Resources</b>		<b>355,738</b>	<b>60,460</b>	<b>984</b>	<b>417,182</b>	<b>372,194</b>
<b>Resources Expended</b>						
Church Running Expenses	7	129,673	47,959	-	177,632	150,651
Ministry	7	192,767	-	-	192,767	162,395
Governance Costs	7	575	-	-	575	792
Grants		6,078	12,652	-	18,730	12,200
<b>Total Resources Expended</b>		<b>329,093</b>	<b>60,611</b>	<b>-</b>	<b>389,704</b>	<b>326,038</b>
Net gains/(losses) on investments	11	(15,500)	-	(3,821)	(19,321)	10,777
<b>Net incoming/(outgoing) resources before transfers</b>		<b>11,145</b>	<b>(151)</b>	<b>(2,837)</b>	<b>8,157</b>	<b>56,933</b>
Gross transfers between funds		(704)	704	-	-	-
<b>Net movement in funds</b>		<b>10,441</b>	<b>553</b>	<b>(2,837)</b>	<b>8,157</b>	<b>56,933</b>
Fund balances at 1 January 2022		135,217	51,326	41,962	228,505	171,572
<b>Fund balances at 31 December 2022</b>		<b>145,658</b>	<b>51,879</b>	<b>39,125</b>	<b>236,662</b>	<b>228,505</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
	Notes				
<b>Incoming Resources</b>					
Voluntary Income	3	306,515	30,857	-	337,372
Activities for Generating Funds	4	4,865	-	-	4,865
Investments	5	1,703	-	828	2,531
Other Incoming Resources		10,153	2,429	-	12,582
Income from Church Activities	6	14,844	-	-	14,844
<b>Total Incoming Resources</b>		<b>338,080</b>	<b>33,286</b>	<b>828</b>	<b>372,194</b>
<b>Resources Expended</b>					
Church Running Expenses	7	125,237	25,414	-	150,651
Ministry	7	162,395	-	-	162,395
Governance Costs	7	792	-	-	792
Grants		3,400	8,800	-	12,200
<b>Total Resources Expended</b>		<b>291,824</b>	<b>34,214</b>	<b>-</b>	<b>326,038</b>
Net gains/(losses) on investments	11	6,715	-	4,062	10,777
<b>Net incoming/(outgoing) resources before transfers</b>		<b>52,971</b>	<b>(928)</b>	<b>4,890</b>	<b>56,933</b>
Gross transfers between funds		(250)	250	-	-
<b>Net movement in funds</b>		<b>52,721</b>	<b>(678)</b>	<b>4,890</b>	<b>56,933</b>
Fund balances at 1 January 2021		82,496	52,004	37,072	171,572
<b>Fund balances at 31 December 2021</b>		<b>135,217</b>	<b>51,326</b>	<b>41,962</b>	<b>228,505</b>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments	13		123,585		148,627
<b>Current assets</b>					
Debtors	14	62,729		39,667	
Investments		56,894		63,979	
Cash at bank and in hand		60,958		34,474	
		<u>180,581</u>		<u>138,120</u>	
<b>Creditors: amounts falling due within one year</b>					
Taxation and social security		2,464		1,803	
Other creditors	15	65,040		56,439	
		<u>67,504</u>		<u>58,242</u>	
Net current assets			113,077		79,878
<b>Total assets less current liabilities</b>			<u>236,662</u>		<u>228,505</u>
<b>Funds</b>					
Endowment funds - general	16		39,125		41,962
Restricted funds	17		51,879		51,326
<u>Unrestricted funds</u>					
Designated funds	18	115,000		85,000	
General unrestricted funds		<u>30,658</u>		<u>50,217</u>	
			145,658		135,217
			<u>236,662</u>		<u>228,505</u>

The financial statements were approved by the Trustees on 23 May 2023

Alan Garrow  
Trustee



Sian Lockwood  
Trustee



David Hipkin (Treasurer)  
Trustee





# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

St Peter's Church Harrogate Parochial Church Council is a charity registered in England and Wales (charity registration number 1134494). The correspondence address is St Peter's Church, Cambridge Road, Harrogate, North Yorkshire, HG1 1PB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

##### Unrestricted funds

These represent the remaining funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the Trustees Report.

##### 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. Full details of all their restrictions are shown in the notes to the accounts.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### Voluntary Income & Capital Sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant and gift aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised in the period that the underlying donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

##### Other Ordinary Income

Rental income from the letting of church premises is recognised when the rental is due.

##### Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

##### Gains and Losses on Investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2022.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Heritage 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 as assets are not capitalised in the financial statements.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently all expenditure has been written off when incurred.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Planned Giving	186,041	3,280	189,321	117,357	7,452	124,809
Collections	8,498	126	8,624	3,826	12	3,838
Donations	96,454	2,800	99,254	115,603	5,943	121,546
Grants	1,250	12,000	13,250	30,034	14,950	44,984
Legacies	-	41,000	41,000	6,000	-	6,000
Gift Aid	26,656	775	27,431	33,695	2,500	36,195
	<u>318,899</u>	<u>59,981</u>	<u>378,880</u>	<u>306,515</u>	<u>30,857</u>	<u>337,372</u>



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Activities for Generating Funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2021 £
Fund Raising	<u>11,246</u>	<u>475</u>	<u>11,721</u>	<u>4,865</u>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Investments

	Unrestricted funds	Restricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds general	Total
	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Income from listed investments	1,887	4	984	2,875	1,703	828	2,531



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Income from Church Activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Church Lettings	21,830	10,181
Fees	1,044	4,663
	<u>22,874</u>	<u>14,844</u>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Resources Expended

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<u>Church Running Expenses</u>						
Heat, Light & Water	22,246	-	22,246	23,647	-	23,647
Repairs & Renewals	6,388	30,217	36,605	8,748	8,907	17,655
General expenses	21,832	16,102	37,934	22,941	16,439	39,380
Insurance	8,303	-	8,303	8,040	-	8,040
Telephone	1,154	-	1,154	1,796	51	1,847
Photocopier & Stationery	7,436	-	7,436	4,257	17	4,274
Staff costs	51,584	-	51,584	48,784	-	48,784
Choir & Music	9,590	1,640	11,230	6,147	-	6,147
Investment Management Fees	1,140	-	23,386	877	-	24,524
	<u>129,673</u>	<u>47,959</u>	<u>177,632</u>	<u>125,237</u>	<u>25,414</u>	<u>150,651</u>



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Resources Expended

(Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<u>Ministry</u>						
Diocesan Share	189,858	-	189,858	159,838	-	159,838
Clergy Expenses	2,909	-	2,909	2,557	-	2,557
	<u>192,767</u>	<u>-</u>	<u>192,767</u>	<u>162,395</u>	<u>-</u>	<u>162,395</u>
<u>Governance Costs</u>						
Independent Examiners Fees	575	-	575	792	-	792
	<u>575</u>	<u>-</u>	<u>575</u>	<u>792</u>	<u>-</u>	<u>792</u>
<u>Grants</u>						
Other Charities	6,068	-	6,068	3,000	-	3,000
Individuals	10	12,652	12,662	400	8,800	9,200
	<u>6,078</u>	<u>12,652</u>	<u>18,730</u>	<u>3,400</u>	<u>8,800</u>	<u>12,200</u>
	<u>329,093</u>	<u>60,611</u>	<u>386,636</u>	<u>291,824</u>	<u>34,214</u>	<u>326,038</u>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 8 Auditor's remuneration

The independent examiners remuneration amounts to an independent examination fee of £nil (2021 - £nil) and payroll services of £575 (2021 - £792).

#### 9 Trustees

During the year expenses amounting to £2,909 (2021 - £2,557) were reimbursed to the Clergy. A small immaterial portion of the expenses paid to the incumbent may have related to his service as chairman of the PCC.

#### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	3
	<u>5</u>	<u>3</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	48,588	46,028
Other pension costs	2,996	2,756
	<u>51,584</u>	<u>48,784</u>

One member of staff are members of a defined benefit pension scheme administered by the Church of England Pensions Board.

There were no employee benefits to key management personnel in the previous or current year.

There were no employees whose annual remuneration was more than £60,000.

#### 11 Net gains/(losses) on investments

	Unrestricted funds	Endowment funds general	Total Unrestricted funds	Endowment funds general	Total	
	2022 £	2022 £	2022 £	2021 £	2021 £	
Revaluation of investments	(1,540)	(3,821)	(5,361)	(7,106)	4,062	(3,044)
Gain/(loss) on sale of investments	(13,960)	-	(13,960)	13,821	-	13,821
	<u>(15,500)</u>	<u>(3,821)</u>	<u>(19,321)</u>	<u>6,715</u>	<u>4,062</u>	<u>10,777</u>



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 13 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2022	148,627
Additions	93,923
Valuation changes	(5,361)
Disposals	(113,604)
At 31 December 2022	123,585
<b>Carrying amount</b>	
At 31 December 2022	123,585
At 31 December 2021	148,627

	2022 £	2021 £
Investments at fair value comprise:		
CBF	28,637	32,458
Cardale	94,948	116,169
	123,585	148,627

#### Fixed asset investments revalued

The investments managed by Cardale Stockbrokers are invested in accordance with the Ethical Investment Policy of the Church of England. Investments are measured at market value.

#### 14 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Use of Church	5,825	1,125
Tax recoverable	45,476	27,714
Other debtors	1,428	828
Grant	10,000	10,000
	62,729	39,667



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Other creditors falling due within one year

	2022 £	2021 £
Parish Share	47,465	47,465
Accruals for Utilities and Other Costs and Deferred Income	17,575	8,974
	<u>65,040</u>	<u>56,439</u>

#### 16 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2022 £	Incoming resources £	Revaluations gains and losses £	Balance at 31 December 2022 £
<b>Permanent endowments</b>				
Church Repair Fund	41,962	984	(3,821)	39,125
	<u>41,962</u>	<u>984</u>	<u>(3,821)</u>	<u>39,125</u>

The income from the Church Repair Fund may be utilised to fund specific repairs each year.

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Breakfast Club	23,687	6,360	(12,045)	-	18,002
Samaritans Fund	7,146	12,150	(11,202)	-	8,094
Alter, Carpet and Building Fund	3,507	40,379	(32,216)	-	11,670
Youth and Childrens Work	856	46	(688)	-	214
J S Garrow Legacy Fund	10,619	-	(2,471)	-	8,148
Other	5,511	1,525	(1,989)	704	5,751
	<u>51,326</u>	<u>60,460</u>	<u>(60,611)</u>	<u>704</u>	<u>51,879</u>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Movement in funds Incoming resources	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
	85,000	-	85,000	30,000	115,000
	85,000	-	85,000	30,000	115,000



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:							
Investments	-	-	28,637	123,585	31,170	-	148,627
Current assets/(liabilities)	30,658	51,879	10,488	113,077	37,992	9,505	79,878
	<u>30,658</u>	<u>51,879</u>	<u>39,125</u>	<u>236,662</u>	<u>69,162</u>	<u>41,962</u>	<u>228,505</u>

# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 20 CHURCH WORKERS PENSION FUND (CWPF)

St Peter's Church (Harrogate) PCC (PB Classic) participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefit Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

##### **Pension Builder Scheme**

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from member's Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charge to the SoFA in the year are contributions payable (2022 - £2,996, 2021 - £2,756).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019.

For the Pension Build Classic section, the valuation revealed a deficit off £4.8m on the on-going assumptions used. There is no requirement for deficit payments at the current time

For the Pension Builder 2014 section the valuation revealed a surplus off £5.5m on the on-going assumptions used. There is no requirement for deficit payments at the current time. The legal structure of the scheme is such that if another employer fails, St Peter's Church (Harrogate) PCC (PB Classic) could become responsible for paying a share of that employer's pension liabilities.

#### 21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	1,896	1,896
Between two and five years	4,997	6,893
	<u>6,893</u>	<u>8,789</u>



# ST PETER'S CHURCH HARROGATE PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **22 Related party transactions**

#### **Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

During the year the PCC received donations totaling £86,906 (2021: £119,712) from members of the PCC. Total grants of £3,450 (2021: £1,000) were paid to its members and £3,000 (2021: £500) to entities in which the PCC members and also members.