

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS

England & Wales · Charity number 1139696

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS, ST ANDREW'S CHURCH, STARBECK
Status	Registered
Legal form	Other
Registered	2011-01-06
Register	View on the Charity Commission register

Contact

Address	St. Andrew's Church High Street Starbeck Harrogate North Yorkshire HG2 7JE
---------	---

Phone	01423 889162
-------	--------------

Email	admin@andysonline.org
-------	--

Website	www.andysonline.org
---------	--

Activities

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

Activities: St Andrews Church serves the community of Starbeck in Harrogate. It provides spiritual support, funerals, baptisms, weddings, praying and offering the church's facilities wherever possible. We also endeavour to serve the wider community, as part of our 'Loving and Growing' mission.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£168,467	£178,713	-	-
2024-12-31	£161,148	£146,578	-	-
2023-12-31	£161,187	£161,588	-	-
2022-12-31	£128,025	£128,690	-	-
2021-12-31	£114,005	£94,906	-	-
2020-12-31	£111,747	£120,716	-	-

Trustees

Name	Role	Appointed
Dr Michael Andrew Leach	Chair	2025-05-21
Adam Hawkes		2021-05-19
Colin Lewis Hancox		2025-09-16
DAVID LEONARD		2022-04-27
Harry Samuel Walker		2026-04-29
Janet Elizabeth Jackson		2022-04-27
Jill Cook		2022-04-27
John Foster		2025-07-14
Joy Lisbeth Richards		2024-04-17
Mary Louise Williams		2025-09-16
Rachael Atkinson		2026-04-29
Rev Sarah Jane Tapley		2025-05-21
Robert David Williams		2022-04-27
Samantha Joy Ainsworth		2024-04-17

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

(registered charity no. 1139696)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW’S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Page(s)
Annual Report of the Parochial Church Council	1 to 7
Independent Examiner’s Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Parochial Church Council (PCC) has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2019.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC is a Public Benefit Entity.

Aim and Purpose

St Andrew's Parochial Church Council (PCC) had the responsibility of cooperating with the incumbent, the Reverend Phil Carman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. In October, the incumbent moved to a different church in the diocese at which point the Church Warden with the PCC took on this responsibility, advised by a Leadership Team. The PCC is also specifically responsible for the maintenance of the Church building, the Welcome Centre, and the Church Halls.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community. The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music, and sacrament. We also endeavour to serve the wider community, as another part of what God in His love calls us to.

When planning the activities for the year, the incumbent and the PCC considered the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion. The PCC considered the Charity Commission's guidance on Safeguarding and follows national and diocesan Church of England policy and procedures in these matters.

A big part of what we do is enable people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

St Andrew's Church has the privilege of being in and serving the community of Starbeck, providing spiritual support, funerals, baptisms, weddings, praying and offering the Church's facilities wherever possible. To facilitate this work, it is important that we maintain the fabric of the Church, the Welcome Centre, and Church Halls. In particular, the Church Halls, but including the Church buildings themselves, serve very much as a village hall, being used by local schools, and uniformed youth organisations, a variety of local groups providing activities for adults and young people, as well as for church activities.

Achievements and Performance

The varied church activities have enabled people of all ages to gain social and spiritual benefits. Our usual activities happened in 2025. Most of our activities are face to face but some are online. Of note we continue to make one of our services available each week online, both as a live stream and as a recording to take part in at another time. Activities include: a twice-weekly parent and toddler group; a weekly social group for the elderly and vulnerable; a weekly group for adults with special needs; visits to local care homes. Children and Youth groups have run as part of our Sunday services. The incumbent ran a weekly after school service for primary school-aged children and their carers; the church hosts a weekly youth club organised by Netmakers, a town-wide cross-church organisation.

The church has hosted curriculum-based visits for both local primary schools and cooperated with teaching staff in the delivery of teaching and learning. In addition, at Christmas, the church welcomed the local school for older pupils with additional needs as they held their Christmas service, and one of the local primary schools as they held their Christmas events.

At the end of 2025 there were 104 people on the Church electoral roll. We believe that our overall weekly services engagement including online participants was approximately 150. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life of their loved one and to commend the person into God's keeping.

Church Membership

All are welcome to attend our regular services. The electoral roll was fully revised in May 2025, when there were 103 people on the roll. Since then, one person has been added to the roll and there have been no removals. So, at the end of the year there were 104 people, of whom 44% are from outside the parish.

Maintenance

Maintenance of the Church and Halls has been carried out throughout the year. This has included all essential servicing and safety certification.

Other Church Activities

Details of all other church activities and groups, and more detailed commentaries on the above activities, are contained in a separate Annual Report produced for the Annual Parochial Church Meeting.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

Reserves Policy

The PCC's policy is to maintain a balance, representing approximately two and a half months' general running expenses, on free unrestricted funds to provide cover emergency for situations that may arise from time to time. The balance on free reserves was £42,484 (2024 - £40,350). Free reserves are unrestricted general funds at the year end, excluding funds invested in fixed assets and capital commitments. This remains above the Church's target of £30,000.

Financial Review

In 2025, St Andrew's total revenue was £168,467. The church made a deficit of £10,246 following a surplus of £14,572 in 2024. In 2024 the PCC planned to accumulate a surplus to finance major projects in 2025. Taking the two years together, the church achieved an overall surplus of just over £4k. This two-year view provides a more accurate reflection of the PCC's financial position, given the timing of major projects and grant receipts. The resulting £4k surplus is intended to help finance further projects during 2026, including church bell repairs and church hall refurbishment.

The church paid 90% of the parish share request of £88,820, whilst at the same time increasing its mission and youth work giving from £5,300 to just over £5,700.

Income from all sources increased by 4.5% and overall regular planned giving kept pace with inflation and rising 4.6% during 2025 to £93,499. Tax recovered via Gift Aid increased by nearly £1,700 to £22,093.

Gift Aid and the Gift Aid Small Donations Scheme (GASDS) continue to be a significant source of funds for the church despite the paperwork involved in preparing our bi-annual claim. To help alleviate the administrative effort required to claim Gift Aid, the PCC signed up to the Church of England Parish Giving Scheme in early 2025. The scheme allows parishioners to give in the usual way, with the benefit to the church that the Gift Aid is collected automatically and paid to the church each month. This greatly reduces paperwork and improves cash flow at no extra cost. Approximately 50% of our regular givers have utilised this method and, hopefully, this number will increase during 2026.

The church halls continue to be a vital and significant source of funds with total in year revenue of £35,447 (excluding doubtful debt adjustments), which is a 9.7% increase on the equivalent figure last year. Efforts by the office administration and finance teams have reduced all doubtful debt provisions to zero and virtually all outstanding historical debts dating back to the Covid-19 period have been recovered with minimal write-offs required. By the end of 2025, debts older than 120 days were historically low at only £165. At the end of 2024 they stood at £1,234. At that at the end of 2022 old debts amounted to £6,572. The latest figures demonstrate excellent standards of credit control exercised by the admin team.

Total expenditure in 2025 was £178,713, an increase of £32,137 on 2024. Nearly all this increase was due to expenditure on major buildings-related projects and maintenance works. Regular running cost expenditure increased by 3.6% to nearly £143,000. Within this, our heating costs continued to rise and reached virtually £10,000 in 2025 a rise of 8.3%. On a more positive note, power costs, at £4,207, fell by 9.6%. Water, although a relatively minor utility expense, at £1,442, increased by a substantial 58% in 2025.

The PCC appointed a new insurance provider during 2025 which generated savings of £716 and in the full year 2026 should see a saving of approximately £1,200.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

During 2025 several major planned and unplanned projects were carried out contributing to a deficit of £10,246. The total value of major projects and maintenance work was £35,902 against £8,773 last year, an increase of £27,129. A major part of this increase was the £15,000 cost of the planned upgrade to the church fire alarm system. Other planned projects included improvements to exterior safety lighting and the installation of CCTV. Although we obtained £1,500 in specific grants towards these projects in 2025, other major unplanned expenditure was required to maintain safety and building integrity. These included major roofing repairs and electrical work amounting to £7,723.

Additionally, major work was undertaken as part of our green agenda to improve the heat insulation of the church halls and in the longer term reduce heating costs. As recommended by the recent quinquennial report, we are part way through upgrading of the windows with high U-value, 6mm, reinforced safety glass at a cost in 2025 of £7,129. In addition, external paintwork was undertaken at a cost of £1,900. This project continues, subject to funding availability, into 2026.

The combination of this planned and unplanned expenditure was able to be funded from the surplus the PCC maintained between regular income and expenditure of approximately £13,000 a year in 2024 and 2025, together with £4,500 of grants specifically for these projects over the two years. Whilst we had a net deficit in 2025, over the two years we maintained a net surplus of approximately £4k which includes £2,620 of restricted funds held on account for purchases already planned in 2026.

In 2025 this church applied for and received a grant of £3,000 via the Government's Listed Places of Worship Grant Scheme (LPWGS). The scheme allowed listed places of worship to claim the VAT element of certain qualifying expenditure back in the form of a grant and St Andrew's has benefited from the scheme to the value of £8,200 over the last five years. Unfortunately, the Government withdrew the scheme in March 2026. It is being replaced by The Places of Worship Renewal Fund (PWRF). It shifts support from a universal VAT reclaim model to a competitive application-based fund managed by Historic England, the details of which are yet to be made available. It is clear, however, that qualifying for funds via this route will be considerably more onerous than in the past.

Looking forward to our forecast for 2026, the PCC intends to continue its normal policy of planning a break-even budget and to pay at least 80% of the parish share. As previously, the PCC will make additional payments if fiscal circumstances suggest it is prudent to do so. In 2025 the PCC approved an additional contribution that achieved 90% of the requested share. This was despite the tight fiscal situation but in the knowledge that the PCC was confident it was in full control of its financial position. In this way the PCC will continue to balance day-to-day income and expenditure whilst remaining prepared to deal with unexpected financial circumstances as they occur.

Overall, despite the deficit in 2025, the PCC remains in a stable financial position and continues to manage resources prudently in support of the church's mission.

Volunteers

St Andrew's currently has 90 volunteers serving within the church community. The PCC is grateful for the contribution made by them all and to the Volunteer Advocate who supports and recognises all those who work so hard to make St Andrew's Church the lively and vibrant community it is.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the curate and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

The PCC met nine times during the year including an extraordinary meeting to approve the Parish Profile before submission. In addition, a pre-Section 11 meeting was held to discuss the vacancy arising from the previous incumbent's moving on, an informal note was taken but not ratified.

The PCC discussed a wide range of matters during the year to take forward the life and worship of the Church. Finance was discussed at every meeting with major items being fabric repairs and maintenance, funding of mission partners, allocation of donations and equipment purchases.

A sub-group to work on production of vacancy documents was formed and met regularly during the latter half of 2025 and into the new year.

The newly appointed Parish Safeguarding Officer attended a PCC meeting to run through the safeguarding dashboard.

The Church employs two part time administrators who work from the Church.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the council and has done on occasions during the year.

Mission Group

This group is responsible for making the congregation and PCC aware of both home and overseas mission opportunities and missionaries who need our support both financially and prayerfully. The PCC were pleased to support three major mission groups in 2025, budgeting accordingly to provide financial gifts at end of year.

House Groups

As a member of the PCC, the house group co-ordinator provides regular updates regarding house group membership and activities. In 2025, over sixty people from St Andrew's met at various times during the week or fortnightly in homes, on Zoom, and in church. These are communities of real care and mutual support, not simply Bible study groups. They include a variety of ages and members come from both the 9:00 and 10:45 services.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

Children and Youth Group

This group has overall responsibility for guiding the vision for our work with Children and Young People.

Administrative Information

St Andrew's Church is situated on the High Street in Starbeck, and the correspondence address is St Andrew's Church, Starbeck, Harrogate HG2 7JE. The church office telephone number is 01423 889162. St Andrew's Church is in the Harrogate Deanery which is part of the Ripon Episcopal area in the Diocese of Leeds.

PCC members who have served from 1 January 2025 or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier are:

Ex Officio Members		
Rev. Phil Carman	Appointed September 2016 Resigned 12 October 2025	Incumbent and Chairman
Rev. Sarah Tapley	Appointed 21 May 2025	Curate and PCC member
David Leonard	Appointed 27/4/2022	PCC Treasurer Deanery Synod Representative
Elected Members		
Mick Leach	Appointed AVM 27/4/2022 Elected member 19/5/2021	Church Warden
Mary Williams	Appointed 19/5/2021	PCC Secretary
Adam Hawkes	Appointed 19/5/2021	PCC member
Samuel Colbourn Leach	Appointed 2022 Resigned 28/1/2026	PCC member Deanery Synod Representative
Xanthi Ferguson	Appointed 2022	PCC member
Janet Jackson	Appointed 2022	PCC member
Jill Cook	Appointed 2022	PCC member
Rob Williams	Appointed 2022	PCC member
Colin Hancox	Appointed 3/08/2022 Appointed 13/11/2025	PCC member Standing Committee member
Samantha Ainsworth	Appointed 17/4/2024 Appointed 19/9/2024	PCC member Standing Committee member
Joy Richards	Appointed 17/4/2024	PCC member
John Foster	Appointed 14/07/2025	PCC member

AVM=Annual Vestry Meeting; APCM=Annual Parochial Church Meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

Administrative Information - continued

Bankers:

CAF Bank
Kings Hill
West Malling
KENT
ME19 4TA

Independent Examiner:

S. B. Wearing, FCA, DCha
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Statement of Responsibilities of the Parochial Church Council

Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the members of the Parochial Church Council to prepare financial statements which give a true and fair view of the Parochial Church Council's financial activities during the year.

In preparing financial statements giving a true and fair view, the members of the Parochial Church Council 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 the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 19 April 2026 and signed on its behalf by:

Mick Leach

Mick Leach (Trustee)

David Leonard

David Leonard (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S CHURCH OF ENGLAND, STARBECK
IN THE DIOCESE OF LEEDS

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Church of England, Starbeck in the Diocese of Leeds ("the PCC") for the year ended 31 December 2025, which are set out on pages 9 to 18.

This report is made solely to the PCC's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the PCC's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006 ('the regulations').

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

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 PCC as required by section 130 of the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Sarah Wearing

Sarah Wearing FCA, DChA
19 April 2026

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2025 £	2024 £
Income and endowments from:					
Donations and	2(a)	121,841	6,630	128,471	118,717
Other trading activities	2(b)	36,247	-	36,247	34,573
Investments	2(c)	228	-	228	293
Church activities	2(d)	3,521	-	3,521	7,565
Total income		161,837	6,630	168,467	161,148
Expenditure on:					
Church activities	3	159,375	19,338	178,713	146,576
Total expenditure		159,375	19,338	178,713	146,576
Net income/(expenditure)		2,462	(12,708)	(10,246)	14,572
Net movement in funds		2,462	(12,708)	(10,246)	14,572
Reconciliation of funds:					
Transfers between funds		(12,328)	12,328	-	-
Total funds brought forward		552,350	3,000	555,350	540,778
Total funds carried		£ 542,484	£ 2,620	£ 545,104	£ 555,350

The notes on pages 11 to 18 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	2024 £
Fixed Assets					
Tangible assets	6	500,000	-	500,000	500,000
Total Fixed Assets		500,000	-	500,000	500,000
Current Assets					
Debtors	7	15,843	-	15,843	13,137
Cash at bank		31,193	2,620	33,813	49,324
Total Current Assets		47,036	2,620	49,656	62,461
Liabilities					
Creditors: amounts falling due within one year	8	4,552	-	4,552	7,111
Total current liabilities		4,552	-	4,552	7,111
Net Current Assets		42,484	2,620	45,104	55,350
Total assets less current liabilities		542,484	2,620	545,104	555,350
Total Net Assets		542,484	2,620	545,104	555,350
Parish Funds					
Unrestricted funds					
- designated	9	-	-	-	12,000
- undesignated	9	542,484	-	542,484	540,350
Restricted funds	9	-	2,620	2,620	3,000
Total Charity Funds		542,484	2,620	545,104	555,350

Approved by the Parochial Church Council on 19 April 2026 and signed on its behalf by:

Mick Leach
.....
Mick Leach (Trustee)


.....
David Leonard (Treasurer)

The notes on pages 11 to 18 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable 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. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties as they are regularly maintained to such an extent that their estimated economic lives and residual values are such that their depreciation is insignificant. At each year end an assessment is carried out to ascertain whether there is any indication that the properties should be written down (i.e. whether its carrying amount is more than its recoverable amount). If there is no indication that a property should be written down, it is not necessary to estimate the recoverable amount.

Equipment used within the church premises is depreciated on a straight-line basis over its estimated useful life of 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Cash at bank

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The PCC has cash resources and has no requirement for external funding for its day to day operations. The PCC has a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. The PCC continues to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2025 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	2024 £
2. Income				
2(a) Donations and legacies				
Planned giving: Gift Aid	83,388	-	83,388	79,927
Gift aid recovered	22,093	-	22,093	20,394
Planned giving: Non Gift Aid	5,061	-	5,061	4,635
Collections (open plate)	4,891	-	4,891	4,147
Donations	2,408	3,130	5,538	2,583
Grants	4,000	3,500	7,500	7,031
	121,841	6,630	128,471	118,717
2(b) Other trading activities				
Narthex/Welcome Centre	1,540	-	1,540	60
Church and church hall lettings	34,407	-	34,407	34,513
Other income	300	-	300	-
	36,247	-	36,247	34,573
2(c) Investments				
Interest	228	-	228	293
	228	-	228	293
2(d) Church activities				
Family spot	1,048	-	1,048	1,828
Parochial fees	2,473	-	2,473	5,737
	3,521	-	3,521	7,565
Total income	161,837	6,630	168,467	161,148

In 2024 £5,120 of donations were restricted.

The Church benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2025 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	2024 £
3 Church Activities				
Missionary and charitable giving				
Home mission	3,700	-	3,700	3,500
Ministry: Diocesan parish share	79,586	-	79,586	78,000
Children and young people	3,148	-	3,148	3,005
Other	861	1,510	2,371	397
Church running costs	23,376	-	23,376	22,928
Church running maintenance	2,796	-	2,796	4,526
Church major repairs and projects	9,016	16,805	25,821	4,273
Upkeep of services	2,061	-	2,061	1,591
Support costs	1,013	-	1,013	1,584
Equipment costs	29	1,023	1,052	-
Church Hall running costs	5,118	-	5,118	4,260
Church Hall major repairs	9,029	-	9,029	4,500
Church Hall running maintenance	1,377	-	1,377	165
Wages and honoraria	4,021	-	4,021	4,978
Church administrator salary	10,514	-	10,514	8,630
Pension costs	278	-	278	-
Administration	1,709	-	1,709	1,608
Bank charges and credit fees	85	-	85	80
Fees	494	-	494	1,363
Independent examiner's fee	1,164	-	1,164	1,188
Total expenditure	159,375	19,338	178,713	146,576

In 2024 £3,120 expenditure related to the restricted fund.

4(a) Staff Costs

Wages and salaries	<u>14,195</u>	12,032
--------------------	---------------	--------

During the year the PCC employed an Administrator and an Assistant Administrator. Together these employees equate to less than two full time employees (2024 - 2).

No employee earned more than £60,000 per annum (2024 - none).

The PCC considers its key management personnel to comprise only of the Trustees, who receive no remuneration in their capacity as trustees.

4(b) Payments to PCC members/trustees

Two trustees were paid a total of £150 for services rendered to PCC for verging (2024: £700 for services by four trustees). No member/trustee was paid for expenses (2024: £nil.) One trustee received remuneration of £3,680 (2024: £3,402) for church administration services. No other member/trustee had any personal interest in any contract or transaction entered into by the PCC during the year. There were no outstanding balances at the year end (2024 - Nil).

5. Transactions with related parties

There were no related party transactions during the year, or in the previous year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2025 (CONTINUED)

6. Fixed Assets

Tangible fixed assets (all unrestricted)	Freehold land & buildings £	Church equipment £	Total £
Cost or valuation			
At 1 January 2025	500,000	16,926	516,926
Additions	-	-	-
At 31 December 2025	500,000	16,926	516,926
Depreciation			
At 1 January 2025	-	16,926	16,926
Charge for the year	-	-	-
At 31 December 2025	-	16,926	16,926
At 31 December 2025	500,000	-	500,000
At 31 December 2024	500,000	-	500,000

The Church Halls are a fixed asset of the PCC held for continuing use in its work. They are valued at their estimated value in use by the PCC. As at 31 December 2025 this was estimated at £500,000 their current insurance value.

Moveable church furnishings are vested under special trust to the Church Wardens and they can not be disposed of without a faculty. As such they are regarded as inalienable property. These assets are detailed in the inventory.

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
7. Debtors				
Tax recoverable	8,210	-	8,210	10,954
Prepayments and accrued income	2,839	-	2,839	-
Other debtors	4,794	-	4,794	2,183
	15,843	-	15,843	13,137

In 2024, all debtors relate to the unrestricted fund.

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
8. Creditors				
<i>Amounts falling due within one year</i>				
Accruals for utility and other costs	3,282	-	3,282	3,207
Other creditors	1,270	-	1,270	3,904
	4,552	-	4,552	7,111

In 2024, £38 of creditors related to the restricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2025 (CONTINUED)

9. Parish Funds

	Brought Forward 01/01/2025	Income	Expenditure	Transfers	Carried Forward 31/12/2025
Unrestricted Funds					
Free reserves	540,350	161,837	(159,375)	(328)	542,484
Designated	12,000	-	-	(12,000)	-
	552,350	161,837	(159,375)	(12,328)	542,484
Restricted Funds					
Repair fund	3,000	5,120	(17,828)	12,328	2,620
Collections	-	1,510	(1,510)	-	-
	3,000	6,630	(19,338)	12,328	2,620
Total funds	555,350	168,467	(178,713)	-	545,104

	Brought Forward 01/01/2024	Income	Expenditure	Transfers	Carried Forward 31/12/204
Unrestricted Funds					
Free reserves	540,778	156,028	(143,456)	(13,000)	540,350
Designated	-	-	-	12,000	12,000
	540,778	156,028	(143,456)	(1,000)	552,350
Restricted Funds					
Repair fund	-	5,000	(3,000)	1,000	3,000
Collections	-	120	(120)	-	-
	-	5,120	(3,120)	1,000	3,000
Total funds	540,778	161,148	(146,576)	-	555,350

Repair fund From time to time restricted funds are held which relate to donations received and expenditure for specific repairs required to the buildings and fixed asset additions.

Collections Monies received for leaving gifts.

Designated funds The church committed funds in respect of replacing the church fire alarm system.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2025 (CONTINUED)

10. Analysis of net assets by fund

	Unrestricted Undesignated Funds	Designated funds	Restricted Funds	2025
<i>Current year</i>	£	£	£	£
Tangible fixed assets	500,000	-	-	500,000
Current assets	47,036	-	2,620	49,656
<i>Liabilities</i>				
Amounts falling due within one year	(4,552)	-	-	(4,552)
	542,484	-	2,620	545,104
	Unrestricted Funds	Designated funds	Restricted Funds	2024
<i>Comparative year</i>	£	£	£	£
Tangible fixed assets	500,000	-	-	500,000
Current assets	47,423	12,000	3,038	62,461
<i>Liabilities</i>				
Amounts falling due within one year	(7,073)	-	(38)	(7,111)
	540,350	12,000	3,000	555,350

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

(registered charity no. 1139696)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW’S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

CONTENTS

	Page(s)
Annual Report of the Parochial Church Council	1 to 6
Independent Examiner’s Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Parochial Church Council (PCC) has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2019.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC is a Public Benefit Entity.

Aim and Purpose

St Andrew's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Phil Carman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building, the Welcome Centre, and the Church Halls.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community. The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music, and sacrament. We also endeavour to serve the wider community, as another part of what God in His love calls us to.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion. As a big part of what we do is enable people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

St Andrew's Church has the privilege of being in and serving the community of Starbeck, providing spiritual support, funerals, baptisms, weddings, praying and offering the Church's facilities wherever possible. To facilitate this work, it is important that we maintain the fabric of the Church, the Welcome Centre, and Church Halls.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Achievements and Performance

The varied church activities have enabled people of all ages to gain social and spiritual benefits. Our usual activities happened in 2024 with some activities also happening online as a legacy of the lockdowns of previous years. Activities include a twice weekly parent and toddler group, a weekly social group for the elderly and vulnerable. A weekly group for adults with special needs and visits to local care homes. Children and Youth groups have run as part of our Sunday services with midweek groups also starting during this year.

At the end of 2024 there were 119 people on the Church electoral roll. We believe that our overall weekly services engagement including online participants was approximately 119. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life of their loved one and to commend the person into God's keeping.

Church Membership

All are welcome to attend our regular services. The total number on the electoral roll was 119, of which 46% are from outside the parish. The number of people removed from the roll this year due to death or moving to another church was 3 and 2 new members were added.

Maintenance

Maintenance of the Church and halls has been carried out throughout the year. This has included essential servicing and safety checks.

Other Church Activities

Details of all other church activities and groups, and more detailed commentaries on the above activities, are contained in a separate Annual Report produced for the Annual Parochial Church Meeting.

Reserves Policy

The PCC's policy is to maintain a balance, representing approximately two and half months' general running expenses, on free unrestricted funds to cover emergency situations that may arise from time to time. The balance on free reserves was £40,350 (2023 - £40,778). Free reserves are unrestricted general funds at the year end, excluding funds invested in fixed assets and capital commitments. This is above the Church's target of £30,000.

Financial Review

The year ended with the church making a surplus of £14,572. The main reason for this was a deliberate policy adopted by the PCC of underpaying the Parish Share by 10% (£8,563) over the year to help build up funds towards replacing the church fire alarm system in early 2025. The church also benefited from the receipt of several grants totalling just over £7,000.

Overall income from all sources decreased by just £39 in 2024, but all forms of regular income were up by a total of £18,628, whilst on-off items were down by £18,667.

Total donations and giving (excluding grants) were down £4,924 but regular giving was up £11,178. If the effect of a one-off donation of £15,000 in 2023 is removed, then overall donations are up by £10,076 in 2024. The increase in regular gift aided donations meant that tax recovered from HMRC increased by £1,372

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Financial Review - continued

to £20,394 in 2024. Income from hall lettings continues to be increasingly important. It represented over 21% of all income in 2024 increasing from 19% in 2023. Revenue increased by £3,975 in 2024 to £34,573. The increase in halls income was helped by the release of £2,255 back into revenue. This was revenue prudently put to one side as a provision against debtors who were considered unreliable or doubtful. The release of these funds back into revenue reflects the positive result of all the hard work put into recovering old debt which had accumulated because of difficulties encountered during the Covid19 epidemic. Going forwards, credit control activities ensure that old debt is being kept to a minimum. During 2024 debt older than 120 days has fallen by £2,855 to £1,390, a historically low value.

A further £2388 of 2023's income was also a one-off event relating to an insurance claim, so taking this together with the £15,000 one off donation, income in 2024 is up, overall, by £12,424.

Although one-off major and other repair costs were down considerably by £16,221 against 2023, we did carry out some smaller, but necessary projects. In the halls all the fire doors were re-furbished to bring them back up to current fire regulation standards at a cost of £3,000. Fortunately, £2,000 of this cost was met from grants. The Welcome Centre suffered considerable damage due to an unprecedented torrential rainstorm. All the costs were, however, recovered via an insurance claim of just over £5,400 and these are netted off in the Church Major Repairs figures.

Overall, our regular expenditure increased by just £1,237 (1%). However, we had lower general regular maintenance costs. Within this figure, we have committed £3,005 additional funds to Children's and Youth Work. Heating costs (our single largest item of expenditure after parish share) increased by £3,371 or 58% in 2024 to £9,233. Gas costs remain a major volatile item of expenditure, whilst power expenditure has at least stabilised during the year.

In the light of such increased energy costs pressures and the expectation that we will need to carry out necessary repairs and maintenance work, the PCC continued its policy of underpaying the parish share to ensure we could meet those commitments – including building up a small reserve to fund the replacement of the fire alarm system in 2025. However, the PCC repeated last years action and paid an extra contribution in December of £6,000, bringing our total payment to £78,000, or 90% of the requested sum of £86,563.

The church also had its Quinquennial survey carried out in 2024 together with a similar report for out halls buildings at a cost of £3,000. Although our buildings are basically sound for their age, the surveys pointed out several areas where a program of repairs are recommended. These repairs, particularly concern the roofs and pointing for several areas of both buildings. This will result in several projects over coming years to ensure the stonework and roofing for both buildings are secure and fit for purpose. Combined with these necessary repairs, the church is also considering how it can meet carbon neutral targets over coming years which will involve further considerable capital outlay.

Therefore, looking forwards to our predictions for 2025, the PCC plan to continue its policy of budgeting to pay at least 80% of the Parish Share, and make additional payments if fiscal circumstances suggest it is prudent to do so. In this way the PCC will continue to balance day-to-day income and expenditure whilst at the same time being prepared to deal with exigent financial circumstances as they occur.

Volunteers

We would like to thank all the 83 volunteers who work so hard to make St Andrew's Church the lively and vibrant community it is.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the curate and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

The full PCC met six times during the year.

The PCC discussed a wide range of matters during the year to take forward the life and worship of the Church. Finance was discussed at every meeting with major items being fabric repairs and maintenance, funding of mission partners, allocation of donations and equipment purchases.

Given its wide responsibilities, the PCC has several sub committees each dealing with a particular aspect of parish life. The other Committees and Working Groups met between the PCC meetings and their deliberations were reported back to the full PCC and discussed where necessary. Co-opted members are allowed on these committees.

The Church employs two part time administrators who work from the Church office.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the council.

Mission Group

This group is responsible for making the congregation and PCC aware of both home and overseas mission opportunities and missionaries who need our support both financially and prayerfully. The group guides the PCC in deciding where our annual mission giving budget should be spent. In addition, the group is responsible for looking at and developing ways for the whole of the congregation to engage with the local community of Starbeck.

Children and Youth Group

This group has overall responsibility for guiding the vision for our work with Children and Young People.

Small Groups

This group is responsible for encouraging small group enablers to fulfil their roles in finding suitable materials for their groups to study, to encourage pastoral care in the small groups and to enable the allocation of church members to the most suitable groups.

Welcome Group

This group is responsible for providing direction to the Sunday welcome teams.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Administrative Information

St Andrew's Church is situated on the High Street in Starbeck, and the correspondence address is St Andrew's Church, Starbeck, Harrogate HG2 7JE. The church office telephone number is 01423 889162. St Andrew's Church is in the Harrogate Deanery which is part of the Ripon Episcopal area in the Diocese of Leeds.

PCC members who have served from 1 January 2024 or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier are:

Ex Officio Members		
Rev. Phil Carman	Appointed September 2016	Incumbent and Chairman
David Leonard	Elected APCM 2018 Elected AVM October 2020 Resigned 27/4/2022 Appointed 27/4/2022 Acting from 1/01/ 2022	Reader Church Warden PCC Temporary Treasurer Deanery Synod Representative
Elected Members		
Mick Leach	Appointed AVM 27/4/2022 Elected member 19/5/2021	Church Warden
Mary Williams	Appointed 19/5/2021	PCC Secretary
Dianne Sanderson	Appointed APCM 2018 – 17/4/2024	PCC member & Standing Committee
Adam Hawkes	Appointed 2021	PCC member
Sheila Manning	Reappointed APCM 2022 Resigned 18/03/2024	PCC member
Samuel Colbourn Leach	Appointed 2022	PCC member Deanery Synod Representative
Xanthi Ferguson	Appointed 2022	PCC member
Alison Hobbs	Appointed 2022 Resigned 18/07/2024	PCC member
Janet Jackson	Appointed 2022	PCC member
Jill Cook	Appointed 2022	PCC member
Rob Williams	Appointed 2022	PCC member
Colin Hancox	Appointed 3/08/2022	PCC member
Samantha Ainsworth	Appointed APCM 17/4/24 Appointed 19/9/24	PCC member Standing Committee member
Joy Richards	Appointed APCM 17/4/24	PCC member

AVM=Annual Vestry Meeting; APCM=Annual Parochial Church Meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

Administrative Information - continued

Bankers:

CAF Bank
Kings Hill
West Malling
KENT
ME19 4TA

Independent Examiner:

S. B. Wearing, FCA, DCha
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Statement of Responsibilities of the Parochial Church Council

Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the members of the Parochial Church Council to prepare financial statements which give a true and fair view of the Parochial Church Council's financial activities during the year.

In preparing financial statements giving a true and fair view, the members of the Parochial Church Council 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 the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 21 May 2025 and signed on its behalf by:

.....
Rev Phil Carman (Chairman)

.....
David Leonard (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S CHURCH OF ENGLAND, STARBECK
IN THE DIOCESE OF LEEDS

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Church of England, Starbeck in the Diocese of Leeds ("the PCC") for the year ended 31 December 2024, which are set out on pages 8 to 16.

This report is made solely to the PCC's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the PCC's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006 ('the regulations').

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

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 PCC as required by section 130 of the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Sarah Wearing FCA, DChA
21 May 2025

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2(a)	113,597	5,120	118,717	126,207
Other trading activities	2(b)	34,573	-	34,573	30,598
Investments	2(c)	293	-	293	257
Church activities	2(d)	7,565	-	7,565	4,125
Total income		156,028	5,120	161,148	161,187
Expenditure on:					
Church activities	3	143,456	3,120	146,576	161,588
Total expenditure		143,456	3,120	146,576	161,588
Net income/(expenditure)		12,572	2,000	14,572	(401)
Net movement in funds		12,572	2,000	14,572	(401)
Reconciliation of funds:					
Transfers between funds		(1,000)	1,000	-	-
Total funds brought forward		540,778	-	540,778	541,179
Total funds carried forward		£ 552,350	£ 3,000	£ 555,350	£ 540,778

The notes on pages 10 to 17 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
Fixed Assets					
Tangible assets	6	500,000	-	500,000	500,000
Total Fixed Assets		500,000	-	500,000	500,000
Current Assets					
Debtors	7	13,137	-	13,137	11,459
Cash at bank		46,286	3,038	49,324	38,014
Total Current Assets		59,423	3,038	62,461	49,473
Liabilities					
Creditors: amounts falling due within one year	8	7,073	38	7,111	8,695
Total current liabilities		7,073	38	7,111	8,695
Net Current Assets		52,350	3,000	55,350	40,778
Total assets less current liabilities		552,350	3,000	555,350	540,778
Total Net Assets		552,350	3,000	555,350	540,778
Parish Funds					
Unrestricted funds					
- designated	9	12,000	-	12,000	-
- undesignated	9	540,350	-	540,350	540,778
Restricted funds	9	-	3,000	3,000	-
Total Charity Funds		552,350	3,000	555,350	540,778

Approved by the Parochial Church Council on 21 May 2025 and signed on its behalf by:

.....
Revd Phil Carman (PCC Chairman)

.....
David Leonard (Treasurer)

The notes on pages 10 to 17 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable 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. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties as they are regularly maintained to such an extent that their estimated economic lives and residual values are such that their depreciation is insignificant. At each year end an assessment is carried out to ascertain whether there is any indication that the properties should be written down (i.e. whether its carrying amount is more than its recoverable amount). If there is no indication that a property should be written down, it is not necessary to estimate the recoverable amount.

Equipment used within the church premises is depreciated on a straight-line basis over its estimated useful life of 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Cash at bank

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The PCC has cash resources and has no requirement for external funding for its day to day operations. The PCC has a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. The PCC continues to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2024 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
2. Income				
2(a) Donations and legacies				
Planned giving: Gift Aid	79,927	-	79,927	70,924
Gift aid recovered	20,394	-	20,394	19,022
Planned giving: Non Gift Aid	4,635	-	4,635	5,308
Collections (open plate)	4,147	-	4,147	2,672
Donations	2,463	120	2,583	18,685
Grants	2,031	5,000	7,031	7,208
Other income	-	-	-	2,388
	113,597	5,120	118,717	126,207
2(b) Other trading activities				
Narthex/Welcome Centre	60	-	60	750
Church and church hall lettings	34,513	-	34,513	29,848
Other income	-	-	-	-
	34,573	-	34,573	30,598
2(c) Investments				
Interest	293	-	293	257
	293	-	293	257
2(d) Church activities				
Family spot	1,828	-	1,828	1,533
Parochial fees	5,737	-	5,737	2,592
	7,565	-	7,565	4,125
Total income	156,028	5,120	161,148	161,187

In 2023 £5,591 of donations were restricted.

The Church benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2024 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
3 Church Activities				
Missionary and charitable giving				
Home mission	3,500	-	3,500	3,500
Ministry: Diocesan parish share*	78,000	-	78,000	77,229
Children and young people	3,005	-	3,005	-
Other	327	70	397	270
Church running costs	22,928	-	22,928	20,832
Church running maintenance	4,526	-	4,526	10,327
Church major repairs and projects	4,273	-	4,273	24,332
Upkeep of services	1,591	-	1,591	1,277
Support costs	1,584	-	1,584	3,483
Depreciation/Revaluation	-	-	-	851
Church Hall running costs	4,260	-	4,260	4,181
Church Hall major repairs	1,500	3,000	4,500	-
Church Hall running maintenance	165	-	165	1,294
Wages and honoraria	4,978	-	4,978	3,011
Church administrator salary	8,630	-	8,630	7,745
Administration	1,558	50	1,608	1,994
Bank charges and credit fees	80	-	80	72
Fees	1,363	-	1,363	230
Independent examiner's fee	1,188	-	1,188	960
Total expenditure	143,456	3,120	146,576	161,588

In 2023 £19,738 expenditure related to the restricted fund.

4(a) Staff Costs

Wages and salaries	11,002	9,743
--------------------	--------	-------

During the year the PCC employed an Administrator and an Assistant Administrator. Together these employees equate to less than two full time employees (2023 - 2).

No employee earned more than £60,000 per annum (2023 - none).

The PCC considers its key management personnel to comprise only of the Trustees, who receive no remuneration in their capacity as trustees.

4(b) Payments to PCC members/trustees

Four trustees were paid a total of £700 for services rendered to PCC for verging (2023: £450 for services by two trustee.) No member/trustee was paid for expenses (2023: £nil.) One trustee received remuneration of £3,402 (2023: £2,111) for church administration services. No other member/trustee had any personal interest in any contract or transaction entered into by the PCC during the year. There were no outstanding balances at the year end (2023 - Nil).

5. Transactions with related parties

There were no related party transactions during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2024 (CONTINUED)

6. Fixed Assets

Tangible fixed assets (all unrestricted)	Freehold land & buildings £	Church equipment £	Total £
Cost or valuation			
At 1 January 2024	500,000	16,926	516,926
Additions	-	-	-
At 31 December 2024	500,000	16,926	516,926
Depreciation			
At 1 January 2024	-	16,926	16,926
Charge for the year	-	-	-
At 31 December 2024	-	16,926	16,926
At 31 December 2024	500,000	-	500,000
At 31 December 2023	500,000	-	500,000

The Church Halls are a fixed asset of the PCC held for continuing use in its work. They are valued at their estimated value in use by the PCC. As at 31 December 2024 this was estimated at £500,000 their current insurance value.

Moveable church furnishings are vested under special trust to the Church Wardens and they can not be disposed of without a faculty. As such they are regarded as inalienable property. These assets are detailed in the inventory.

	2024 £	2023 £
7. Debtors		
Tax recoverable	10,954	9,204
Other debtors	2,183	2,255
	<u>13,137</u>	<u>11,459</u>

All debtors relate to the unrestricted fund.

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
8. Creditors				
<i>Amounts falling due within one year</i>				
Accruals for utility and other costs	3,169	38	3,207	3,364
Taxation and social security	-	-	-	133
Other creditors	3,904	-	3,904	5,198
	<u>7,073</u>	<u>38</u>	<u>7,111</u>	<u>8,695</u>

In 2023, all creditors related to the unrestricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2024 (CONTINUED)

9. Parish Funds

	Brought Forward 01/01/2024	Income	Expenditure	Transfers	Carried Forward 31/01/2024
Unrestricted Funds					
Free reserves	540,778	156,028	(143,456)	(13,000)	540,350
Designated	-	-	-	12,000	12,000
	540,778	156,028	(143,456)	(1,000)	552,350
Restricted Funds					
Repair fund	-	5,000	(3,000)	1,000	3,000
Leaving gift collection	-	120	(120)	-	-
	-	5,120	(3,120)	1,000	3,000
Total funds	540,778	161,148	(146,576)	-	555,350

	Brought Forward 01/01/2023	Income	Expenditure	Transfers	Carried Forward 31/01/2023
Unrestricted Funds					
Free reserves	535,637	155,596	(141,850)	(8,605)	540,778
Restricted Funds					
Repair fund	5,542	5,591	(19,738)	8,605	-
Total funds	541,179	161,187	- 161,588	-	540,778

Repair fund From time to time restricted funds are held which relate to donations received and expenditure for specific repairs required to the buildings and fixed asset additions.

Collections Monies received for leaving gift

Designated funds The church committed funds in respect of replacing the church fire alarm system.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2024 (CONTINUED)

10. Analysis of net assets by fund

<i>Current year</i>	Unrestricted Funds £	Restricted Funds £	2024 £
Tangible fixed assets	500,000	-	500,000
Current assets	59,423	3,038	62,461
<i>Liabilities</i>			
Amounts falling due within one year	(7,073)	(38)	(7,111)
	552,350	3,000	555,350
<i>Comparative year</i>	Unrestricted Funds £	Restricted Funds £	2023 £
Tangible fixed assets	500,000	-	500,000
Current assets	49,473	-	49,473
<i>Liabilities</i>			
Amounts falling due within one year	(8,695)	-	(8,695)
	540,778	-	540,778

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

(registered charity no. 1139696)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

CONTENTS

	Page(s)
Annual Report of the Parochial Church Council	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council (PCC) has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2019.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC is a Public Benefit Entity.

Aim and Purpose

St Andrew's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Phil Carman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building, the Welcome Centre, and the Church Halls.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community. The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music, and sacrament. We also endeavor to serve the wider community, as another part of what God in His love calls us to.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion. As a big part of what we do is enable people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work

St Andrew's Church has the privilege of being in and serving the community of Starbeck, providing spiritual support, funerals, baptisms, weddings, praying and offering the Church's facilities wherever possible. To facilitate this work, it is important that we maintain the fabric of the Church, the Welcome Centre, and Church Halls.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

Achievements and Performance

The varied church activities have enabled people of all ages to gain social and spiritual benefits. Our usual activities happened in 2023 with some activities also happening online as a legacy of the lockdowns of previous years. Activities include a twice weekly parent and toddler group, a weekly social group for the elderly and vulnerable. A weekly group for adults with special needs and visits to local care homes. Children and Youth groups have run as part of our Sunday services.

At the end of 2023 there were 120 people on the Church electoral roll. We believe that our overall weekly services engagement including online participants was approximately 120. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life of their loved one and to commend the person into God's keeping.

Church Membership

All are welcome to attend our regular services. The total number on the electoral roll was 120, of which 46% are from outside the parish. The number of people removed from the roll this year due to death, and the number joining St Andrew's or moving to another church balanced such that total number remains the same as last year.

Maintenance

Maintenance of the Church and halls has been carried out throughout the year. This has included essential servicing, and particularly the completion of repointing a large area of masonry. Also, emergency repairs were carried out due to storm damage to the church roof. Some of these costs were recovered via of an insurance claim. In addition, required safety checks were completed and any urgent remedial work was carried out.

Other Church Activities

Details of all other church activities and groups, and more detailed commentaries on the above activities, are contained in a separate Annual Report produced for the Annual Parochial Church Meeting.

Reserves Policy

The PCC's policy is to maintain a balance, representing approximately two and half months' general running expenses, on free unrestricted funds to cover emergency situations that may arise from time to time. The balance on free reserves was £40,778 (2022 - £23,477). Free reserves are unrestricted general funds at the year end, excluding funds invested in fixed assets and capital commitments. This is above the Church's target of £30,000.

Financial Review

The year ended with the church broadly balancing cost and expenditure against a background of steeply increased energy costs and a reduced contribution to our Parish Share allocation. Overall, by carefully managing income and expenditure the Church had a modest deficit of £401 (2022: Deficit of £674).

Income from all sources increased by £33,162 in 2023 on 2022, however costs also increased by £32,889. Income from regular giving and collections increased by £12,678. We reclaimed £19,022 in gift aid on qualifying donations amounting to an increase of £3,600.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

Financial Review - continued

Income from other church activities including church and hall lettings increased by £4,797 returning to, and exceeding pre-covid levels. Income from our halls lettings is vital to the running of the church representing nearly 19% of total income. In addition, non-regular giving and grants increased by £8,689 to £25,893 of which, £3,200 was restricted to specific projects.

Progress was made with recovering funds from historical debtors. Our current liabilities have reduced as funds collected on behalf of other charities and causes in previous years were disbursed appropriately.

Expenditure continued into 2023 on the major repointing project with expenditure of £15,100. The project is now complete. In addition, emergency roof and welcome centre repairs were urgently carried out along with an unavoidable repair to the church organ, resulting in further major repair costs of £9,200. We received £2,300 from an insurance claim for storm damage that helped defray these costs. The repointing project was completed during the year. This year, the church received restricted income of £3,200 towards these repair costs. The church also received a generous £15,000 donation which, although not restricted, was mainly allocated to fund the remaining pointing work and emergency repairs.

Church running costs increased to £19,500 in 2023. Costs have increased significantly for heating and power, resulting in overall church running costs increasing by £7,200. Day to day maintenance costs also increased in the year by £2,100.

By April 2023, the PCC was faced with sharply rising utility costs and unforeseen emergency repair expenditure that would result in a severe deficit and depletion of cash reserves by the end of the year. To avoid this, the PCC therefore decided to reduce contributions to the Parish share. However, due to the success of the mid-year giving campaign, we were able to make a one-off payment in December taking us to 91% of the requested amount.

Looking forwards to our predictions for 2024, we plan to pay at least 80% of the Parish Share. In this way we will continue to balance day-to-day income and expenditure. However, with a quinquennial survey of our buildings due in Quarter 2 there may be additional one-off expenditure needed which would require additional fund raising or a further reduction of the share. The PCC will continue to review the financial situation and take steps to pay as much of the 2024 Share as financial prudence allows.

Volunteers

We would like to thank all the volunteers who work so hard to make St Andrew's Church the lively and vibrant community it is.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the curate and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

Structure, Governance and Management - continued

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

The full PCC met six times during the year.

The PCC discussed a wide range of matters during the year to take forward the life and worship of the Church. Finance was discussed at every meeting with major items being fabric repairs and maintenance, funding of mission partners, allocation of donations and equipment purchases.

Given its wide responsibilities, the PCC has several sub committees each dealing with a particular aspect of parish life. The other Committees and Working Groups met between the PCC meetings and their deliberations were reported back to the full PCC and discussed where necessary. Co-opted members are allowed on these committees.

The Church employs two part time administrators who work from the Church office.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the council.

Mission Group

This group is responsible for making the congregation and PCC aware of both home and overseas mission opportunities and missionaries who need our support both financially and prayerfully. The group guides the PCC in deciding where our annual mission giving budget should be spent. In addition, the group is responsible for looking at and developing ways for the whole of the congregation to engage with the local community of Starbeck.

Children and Youth Group

This group has overall responsibility for guiding the vision for our work with Children and Young People.

Small Groups

This group is responsible for encouraging small group enablers to fulfil their roles in finding suitable materials for their groups to study, to encourage pastoral care in the small groups and to enable the allocation of church members to the most suitable groups.

Welcome Group

This group is responsible for providing direction to the Sunday welcome teams.

Administrative information

St Andrew's Church is situated on the High Street in Starbeck, and the correspondence address is St Andrew's Church, Starbeck, Harrogate HG2 7JE. The church office telephone number is 01423 889162. St Andrew's Church is in the Harrogate Deanery which is part of the Ripon Episcopal area in the Diocese of Leeds.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

PCC members who have served from 1 January 2022 or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier are:

Ex Officio Members		
Rev. Phil Carman	Appointed September 2016	Incumbent and Chairman
Rev. Sally Pickering	Appointed 01/09/2019 Resigned 08/01/2023	Curate and PCC member
David Leonard	Elected APCM 2018 Elected AVM October 2020 Resigned 27/4/2022 Appointed 27/4/2022 Acting from 1/01/ 2022	Reader Church Warden PCC Temporary Treasurer Deanery Synod Representative
Elected Members		
Mick Leach	Appointed AVM 27/4/2022 Elected member 19/5/2021	Church Warden
Mary Williams	Appointed 19/5/2021	PCC Secretary
Dianne Sanderson	Appointed APCM 2018	PCC member & Standing Committee
Adam Hawkes	Appointed 2021	PCC member
Sheila Manning	Reappointed APCM 2022	PCC member
Samuel Colbourn Leach	Appointed 2022	PCC member Deanery Synod Representative
Xanthi Ferguson	Appointed 2022	PCC member
Alison Hobbs	Appointed 2022	PCC member
Janet Jackson	Appointed 2022	PCC member
Jill Cook	Appointed 2022	PCC member
Rob Williams	Appointed 2022	PCC member
Colin Hancox	Appointed 3/08/2022	Financial advisor

AVM=Annual Vestry Meeting; APCM=Annual Parochial Church Meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

Bankers:

CAF Bank
Kings Hill
West Malling
KENT
ME19 4TA

Independent Examiner:

S. B. Wearing, FCA, DCha
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Statement of Responsibilities of the Parochial Church Council

Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the members of the Parochial Church Council to prepare financial statements which give a true and fair view of the Parochial Church Council's financial activities during the year.

In preparing financial statements giving a true and fair view, the members of the Parochial Church Council 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 the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 17 April 2024 and signed on its behalf by:

.....
Rev Phil Carman (Chairman)

.....
David Leonard (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S CHURCH OF ENGLAND, STARBECK
IN THE DIOCESE OF LEEDS

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Church of England, Starbeck in the Diocese of Leeds ("the PCC") for the year ended 31 December 2023, which are set out on pages 8 to 16.

This report is made solely to the PCC's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the PCC's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006 ('the regulations').

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

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 PCC as required by section 130 of the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Sarah Wearing FCA, DChA
17 April 2024

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2(a)	120,616	5,591	126,207	98,852
Other trading activities	2(b)	2,283	-	2,283	1,480
Investments	2(c)	257	-	257	50
Church activities	2(d)	32,440	-	32,440	27,643
Total income		155,596	5,591	161,187	128,025
Expenditure on:					
Church activities	3	141,850	19,738	161,588	128,699
Total expenditure		141,850	19,738	161,588	128,699
Net income/(expenditure)		13,746	(14,147)	(401)	(674)
Net movement in funds		13,746	(14,147)	(401)	(674)
Reconciliation of funds:					
Transfers between funds		(8,605)	8,605	-	-
Total funds brought forward		535,637	5,542	541,179	541,853
Total funds carried forward		£ 540,778	£ -	£ 540,778	£ 541,179

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
Fixed Assets					
Tangible assets	6	500,000	-	500,000	500,851
Total Fixed Assets		500,000	-	500,000	500,851
Current Assets					
Debtors	7	11,459	-	11,459	11,667
Cash at bank		38,014	-	38,014	36,813
Total Current Assets		49,473	-	49,473	48,480
Liabilities					
Creditors: amounts falling due within one year	8	8,695	-	8,695	8,152
Total current liabilities		8,695	-	8,695	8,152
Net Current Assets		40,778	-	40,778	40,328
Total assets less current liabilities		540,778	-	540,778	541,179
Total Net Assets		540,778	-	540,778	541,179
Parish Funds					
Unrestricted funds	9	540,778	-	540,778	535,637
Restricted funds	9	-	-	-	5,542
Total Charity Funds		540,778	-	540,778	541,179

Approved by the Parochial Church Council on 17 April 2024 and signed on its behalf by:

.....
Revd Phil Carman (PCC Chairman)

.....
David Leonard (Treasurer)

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable 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. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties as they are regularly maintained to such an extent that their estimated economic lives and residual values are such that their depreciation is insignificant. At each year end an assessment is carried out to ascertain whether there is any indication that the properties should be written down (i.e. whether its carrying amount is more than its recoverable amount). If there is no indication that a property should be written down, it is not necessary to estimate the recoverable amount.

Equipment used within the church premises is depreciated on a straight-line basis over its estimated useful life of 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Cash at bank

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The PCC has cash resources and has no requirement for external funding for its day to day operations. The PCC has a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. The PCC continues to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2023 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
2. Income				
2(a) Donations and legacies				
Planned giving: Gift Aid	70,924	-	70,924	61,014
Gift aid recovered	19,022	-	19,022	15,422
Planned giving: Non Gift Aid	5,308	-	5,308	3,317
Collections (open plate)	2,672	-	2,672	1,895
Donations	18,482	203	18,685	1,239
Grants	4,208	3,000	7,208	15,965
Other income	-	2,388	2,388	-
	120,616	5,591	126,207	98,852
2(b) Other trading activities				
Narthex/Welcome Centre	750	-	750	357
Family spot	1,533	-	1,533	1,103
Other income	-	-	-	20
	2,283	-	2,283	1,480
2(c) Investments				
Interest	257	-	257	50
	257	-	257	50
2(d) Church activities				
Church and church hall lettings	29,848	-	29,848	25,644
Parochial fees	2,592	-	2,592	1,999
	32,440	-	32,440	27,643
Total income	155,596	5,591	161,187	128,025

In 2022 £14,028 of donations were restricted.

The Church benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2023 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
3 Church Activities				
Missionary and charitable giving				
Home mission	3,500	-	3,500	3,523
Ministry: Diocesan parish share*	77,229	-	77,229	75,000
Narthex	1,306	-	1,306	833
Other	500	-	500	678
Church running costs	19,026	500	19,526	12,336
Church running maintenance	10,327	-	10,327	8,197
Church major repairs	5,756	18,576	24,332	6,945
Upkeep of services	1,277	-	1,277	1,287
Support costs	3,395	88	3,483	1,832
Depreciation/Revaluation	851	-	851	851
Church Hall running costs	4,181	-	4,181	3,685
Church Hall repairs	1,280	14	1,294	1,208
Wages and honoraria	3,011	-	3,011	2,437
Church administrator salary	7,745	-	7,745	6,845
Administration	1,434	560	1,994	2,037
Bank charges and credit fees	72	-	72	81
Independent examiner's fee	960	-	960	924
Total expenditure	141,850	19,738	161,588	128,699

In 2022 £9,818 expenditure related to the restricted fund.

4(a) Staff Costs

Wages and salaries	9,743	9,184
--------------------	-------	-------

During the year the PCC employed an Administrator and an Assistant Administrator. Together these employees equate to less than two full time employees (2022 - 2).

No employee earned more than £60,000 per annum (2022 - none).

The PCC considers its key management personnel to comprise only of the Trustees, who receive no remuneration in their capacity as trustees.

4(b) Payments to PCC members/trustees

Two trustees were paid a total of £450 for services rendered to PCC for verging (2022: £300 for services by one trustee.) No member/trustee was paid for expenses (2022: £nil.) One trustee received remuneration of £2,111 (2022: £2011) for church administration services. No other member/trustee had any personal interest in any contract or transaction entered into by the PCC during the year. There were no outstanding balances at the year end (2022 - Nil).

5. Transactions with related parties

There were no related party transactions during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2023 (CONTINUED)

6. Fixed Assets

Tangible fixed assets (all unrestricted)	Freehold land & buildings £	Church equipment £	Total £
Cost or valuation			
At 1 January 2023	500,000	16,926	516,926
Additions	-	-	-
At 31 December 2023	500,000	16,926	516,926
Depreciation			
At 1 January 2023	-	16,075	16,075
Charge for the year	-	851	851
At 31 December 2023	-	16,926	16,926
At 31 December 2023	500,000	-	500,000
At 31 December 2022	500,000	851	500,851

The Church Halls are a fixed asset of the PCC held for continuing use in its work. They are valued at their estimated value in use by the PCC. As at 31 December 2023 this was estimated at £500,000 their current insurance value.

Moveable church furnishings are vested under special trust to the Church Wardens and they can not be disposed of without a faculty. As such they are regarded as inalienable property. These assets are detailed in the inventory.

	2023 £	2022 £
7. Debtors		
Tax recoverable	9,204	7,748
Other debtors	2,255	3,919
	<u>11,459</u>	<u>11,667</u>

All debtors relate to the unrestricted fund.

	2023 £	2022 £
8. Creditors		
<i>Amounts falling due within one year</i>		
Accruals for utility and other costs	3,364	1,398
Taxation and social security	133	118
Other creditors	5,198	6,636
	<u>8,695</u>	<u>8,152</u>

All creditors relate to the unrestricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2023 (CONTINUED)

9. Parish Funds

	2023 £	2022 £
Unrestricted Funds		
Balance brought forward 1 January 2023	535,637	541,134
Total income for year	155,596	113,997
Total expenditure for year	(141,850)	(118,881)
Transfers between funds	(8,605)	(613)
Balance carried forward 31 December 2023	540,778	535,637
Restricted Funds		
Balance brought forward 1 January 2023	5,542	719
Total income for year	5,591	14,028
Total expenditure for year	(19,738)	(9,818)
Transfers between funds	8,605	613
Balance carried forward 31 December 2023	-	5,542

From time to time restricted funds are held which relate to donations received and expenditure for specific repairs required to the buildings and fixed asset additions.

Transfers between funds relates to money being spent on fixed asset additions and small over spends.

10. Analysis of net assets by fund

Current year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	500,000	-	500,000
Current assets	49,473	-	49,473
<i>Liabilities</i>			
Amounts falling due within one year	(8,695)	-	(8,695)
	540,778	-	540,778
Comparative year	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	500,851	-	500,851
Current assets	42,938	5,542	48,480
<i>Liabilities</i>			
Amounts falling due within one year	(8,152)	-	(8,152)
	535,637	5,542	541,179

11. Capital commitment

During the year ended 31 December 2021 the Church entered into a contractual commitment to repair the exterior of the church in respect of pointing work. This project was completed during the year. (Capital commitments 2022: £17,414.)

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

(registered charity no. 1139696)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

CONTENTS

	Page(s)
Annual Report of the Parochial Church Council	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Parochial Church Council (PCC) has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2019.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC is a Public Benefit Entity.

Aim and Purpose

St Andrew's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Phil Carman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building, the Welcome Centre and the Church Halls.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community. The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. We also endeavor to serve the wider community, as another part of what God in His love calls us to.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work

St Andrew's Church has the privilege of being in and serving the community of Starbeck; providing spiritual support, funerals, baptisms, weddings, praying and offering the Church's facilities wherever possible. To facilitate this work, it is important that we maintain the fabric of the Church, the Welcome Centre and Church Halls.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Achievements and Performance

The varied church activities have enabled people of all ages to gain social and spiritual benefits. Our usual activities happened in 2022 with some activities also happening online as a legacy of the lockdowns of previous years. Activities include a twice weekly parent and toddler group, a weekly social group for the elderly and vulnerable. A weekly group for adults with special needs and visits to local care homes. A group meeting on Tuesday mornings for coffee, cake and conversation to support women in our community for whom English is not their first language. Children and Youth groups have run as part of our Sunday services.

At the end of 2022 there were 120 people on the Church electoral roll.. We believe that our overall weekly services engagement including online participants was approximately 120. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Church Membership

All are welcome to attend our regular services. The total number on the electoral roll was 120, of which 46% are from outside the parish. The number of people removed from the roll this year due to death or moving to another church was 5 and two new members were added.

Maintenance

Maintenance of the Church and halls has been carried out throughout the year. This has included essential servicing and safety checks.

Other Church Activities

Details of all other church activities and groups, and more detailed commentaries on the above activities, are contained in a separate Annual Report produced for the Annual Parochial Church Meeting.

Reserves Policy

The PCC's policy is to maintain a balance, representing approximately two and half months' general running expenses, on free unrestricted funds to cover emergency situations that may arise from time to time. The balance on free reserves was £23,477 (2021 - £15,073). Free reserves are unrestricted general funds at the year end, excluding funds invested in fixed assets and capital commitments. This is substantially below the Church's target of £30,000.

Financial Review

Income from regular church activities including church and hall lettings increased by £9,689 returning to and slightly exceeding pre-covid levels.

Whilst non-regular giving and grants increased by £11,768 to £17,204 (of which £14,028 was restricted to specific projects), overall unrestricted giving was down by £7,487 – continuing a downward trend over the past 4 years.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Financial Review - continued

The continued one-off expenditure of £6,945 to major church repair costs was due to the essential, much delayed, repointing work. The work was not completed during 2022, at the end of the year there remained further commitments of £16,215 to complete this essential safety work. The church has received restricted grants and donations towards this work which helped to build up a small reserve of £5,542 in restricted funds to be allocated to this in 2023. Additionally, the PCC chose to continue to withhold a proportion of the Parish Share contributions to ensure we have adequate funds to finance these commitments. The church also received notification that it would be getting a £15,000 donation in early 2023 (now received) which will be partially used to fund the remaining work and other essential roof repairs.

Progress was made with recovering funds from historical debtors and our current liabilities have reduced as funds collected for other charities and causes in previous years were disbursed.

Overall, the Church made a deficit on day-to-day activities of £674. (2021: Surplus £19,099, 2020: Deficit £8,969 – noting that unpaid Parish Share Liabilities of £14,763 were included as creditors in 2020 then excluded in 2021, making an average comparative surplus of £5086 for the previous two years)

Looking forwards, with the essential maintenance work completed and largely paid for in Q1 of 2023; the PCC has agreed to paying the full Parish share from January 2023. However, it is facing significant rising costs, notably in terms of energy costs and unexpected roof repairs.

With regular giving being down the PCC plans to ask our regular members to consider increasing their giving to support this. However, if this is not successful the church will have to reconsider its ability to pay the full Parish Share

Volunteers

We would like to thank all the volunteers who work so hard to make St Andrew's Church the lively and vibrant community it is.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the curate and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

The full PCC met six times during the year.

The PCC discussed a wide range of matters during the year to take forward the life and worship of the Church. Finance was discussed at every meeting with major items being fabric repairs and maintenance, funding of mission partners, allocation of donations and equipment purchases.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Given its wide responsibilities, the PCC has a number of committees each dealing with a particular aspect of parish life. The other Committees and Working Groups met between the PCC meetings and their deliberations were reported back to the full PCC and discussed where necessary. Co-opted members are allowed on these committees.

The Church employs two part time administrators who work from the Church office.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the council.

Mission Group

This group is responsible for making the congregation and PCC aware of both home and overseas mission opportunities and missionaries who need our support both financially and prayerfully. The group guides the PCC in deciding where our annual mission giving budget should be spent. In addition, the group is responsible for looking at and developing ways for the whole of the congregation to engage with the local community of Starbeck.

Children and Youth Group

This group has overall responsibility for guiding the vision for our work with Children and Young People.

Small Groups

This group is responsible for encouraging small group enablers to fulfil their roles in finding suitable materials for their groups to study, to encourage pastoral care in the small groups and to enable the allocation of church members to the most suitable groups.

Welcome Group

This group is responsible for providing direction to the Sunday welcome teams.

Administrative information

St Andrew's Church is situated on the High Street in Starbeck and the correspondence address is St Andrew's Church, Starbeck, Harrogate HG2 7JE. The church office telephone number is 01423 889162. St Andrew's Church is in the Harrogate Deanery which is part of the Ripon Episcopal area in the Diocese of Leeds.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

PCC members who have served from 1 January 2022 or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier are:

Ex Officio Members		
Rev. Phil Carman	Appointed September 2016	Incumbent and Chairman
Rev Sally Pickering	Appointed 01/09/2019 Retired 08/01/2023	Curate and PCC member
Colin Hancox	Appointed 3/08/2022	Financial advisor
David Leonard	Elected APCM 2018 Elected AVM October 2020 Resigned 27/4/2022 Appointed 17/01/2022 Acting from 23/03/2022	Reader Church Warden PCC Temporary Treasurer
Craig Buchan	Appointed APCM October 2020 Resigned 17/01/2022	PCC Treasurer
Elected Members		
Dianne Sanderson	Appointed APCM 2018	PCC member & Standing Committee
Sheila Manning	Appointed APCM 2018 Resigned APCM 2021 Reappointed APCM 2022	PCC member
Adrienne Amos	Appointed 2019 Resigned 03/03/2022	PCC member
Audrey Wood	Appointed APCM 2019 Resigned 17/11/2022	PCC member
Chur Sun Loh	Appointed APCM 2019 Resigned APCM 2022	PCC member
Mary Williams	Appointed 19/5/2021	PCC Secretary
Mick Leach	Appointed AVM 27/4/2022 Elected member 19/5/21	Church Warden
Adam Hawkes	Appointed 2021	PCC member
Xanthi Ferguson	Appointed 2022	PCC member
Alison Hobbs	Appointed 2022	PCC member
Janet Jackson	Appointed 2022	PCC member
Jill Cook	Appointed 2022	PCC member
Rob Williams	Appointed 2022	PCC member
Samuel Colbourn Leach	Appointed 2022	PCC member

AVM=Annual Vestry Meeting; APCM=Annual Parochial Church Meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF RIPON AND LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

Bankers:

CAF Bank
Kings Hill
West Malling
KENT
ME19 4TA

Independent Examiner:

S. B. Wearing, FCA, DCha
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Statement of Responsibilities of the Parochial Church Council

Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the members of the Parochial Church Council to prepare financial statements which give a true and fair view of the Parochial Church Council's financial activities during the year.

In preparing financial statements giving a true and fair view, the members of the Parochial Church Council 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 the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 19 April 2023 and signed on its behalf by:

.....
Rev Phil Carman (Chairman)

.....
David Leonard (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S CHURCH OF ENGLAND, STARBECK
IN THE DIOCESE OF LEEDS

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Church of England, Starbeck in the Diocese of Leeds ('the PCC') for the year ended 31 December 2022, which are set out on pages 8 to 16.

This report is made solely to the PCC's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the PCC's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006 ('the regulations').

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

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 PCC as required by section 130 of the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Sarah Wearing FCA, DChA
19 April 2023

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2(a)	84,824	14,028	98,852	94,589
Other trading activities	2(b)	1,480	-	1,480	648
Investments	2(c)	50	-	50	1
Church activities	2(d)	27,643	-	27,643	18,767
Total income		113,997	14,028	128,025	114,005
Expenditure on:					
Church activities	3	118,881	9,818	128,699	94,906
Total expenditure		118,881	9,818	128,699	94,906
Net income/(expenditure)		(4,884)	4,210	(674)	19,099
Net movement in funds		(4,884)	4,210	(674)	19,099
Reconciliation of funds:					
Transfers between funds		(613)	613	-	-
Total funds brought forward		541,134	719	541,853	522,754
Total funds carried forward		£ 535,637	£ 5,542	£ 541,179	£ 541,853

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Fixed Assets					
Tangible assets	6	500,851	-	500,851	501,702
Total Fixed Assets		500,851	-	500,851	501,702
Current Assets					
Debtors	7	11,667	-	11,667	8,740
Cash at bank		31,271	5,542	36,813	44,966
Total Current Assets		42,938	5,542	48,480	53,706
Liabilities					
Creditors: amounts falling due within one year	8	8,152	-	8,152	13,555
Total current liabilities		8,152	-	8,152	13,555
Net Current Assets		34,786	5,542	40,328	40,151
Total assets less current liabilities		535,637	5,542	541,179	541,853
Total Net Assets		535,637	5,542	541,179	541,853
Parish Funds					
Unrestricted funds	9	535,637	-	535,637	541,134
Restricted funds	9	-	5,542	5,542	719
Total Charity Funds		535,637	5,542	541,179	541,853

Approved by the Parochial Church Council on 19 April 2023 and signed on its behalf by:

.....
Revd Phil Carman (PCC Chairman)

.....
David Leonard (Treasurer)

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable 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. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties as they are regularly maintained to such an extent that their estimated economic lives and residual values are such that their depreciation is insignificant. At each year end an assessment is carried out to ascertain whether there is any indication that the properties should be written down (i.e. whether its carrying amount is more than its recoverable amount). If there is no indication that a property should be written down, it is not necessary to estimate the recoverable amount.

Equipment used within the church premises is depreciated on a straight-line basis over its estimated useful life of 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Cash at bank

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The PCC has cash resources and has no requirement for external funding for its day to day operations. The PCC has a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. The PCC continues to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2022 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
2. Income				
2(a) Donations and legacies				
Planned giving: Gift Aid	61,014	-	61,014	71,825
Gift aid recovered	15,422	-	15,422	16,007
Planned giving: Non Gift Aid	3,317	-	3,317	753
Collections (open plate)	1,895	-	1,895	550
Donations	261	978	1,239	3,786
Grants	2,915	13,050	15,965	1,650
Other income	-	-	-	18
	84,824	14,028	98,852	94,589
2(b) Other trading activities				
Narthex/Welcome Centre	357	-	357	100
Family spot	1,103	-	1,103	548
Other income	20	-	20	-
	1,480	-	1,480	648
2(c) Investments				
Interest	50	-	50	1
	50	-	50	1
2(d) Church activities				
Church and church hall lettings	25,644	-	25,644	15,715
Parochial fees	1,999	-	1,999	3,052
	27,643	-	27,643	18,767
Total income	113,997	14,028	128,025	114,005

In 2021 £4,325 of donations were restricted.

The Church benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2022 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
3(a) Church Activities				
Missionary and charitable giving				
Home mission	3,523	-	3,523	3,500
Ministry: Diocesan parish share*	75,000	-	75,000	49,237
Narthex	833	-	833	210
Other	678	-	678	1,032
Church running costs	12,336	-	12,336	8,630
Church running maintenance	6,532	1,665	8,197	4,216
Church major repairs	-	6,945	6,945	11,745
Upkeep of services	1,287	-	1,287	962
Support costs	1,832	-	1,832	1,545
Depreciation/Revaluation	851	-	851	851
Church Hall running costs	3,685	-	3,685	2,602
Church Hall repairs	-	1,208	1,208	-
Wages and honoraria	2,437	-	2,437	1,955
Church administrator salary	6,845	-	6,845	6,292
Administration	2,037	-	2,037	1,192
Bank charges and credit fees	81	-	81	97
Independent examiner's fee	924	-	924	840
Total expenditure	118,881	9,818	128,699	94,906

In 2021 £2,830 expenditure related to the restricted fund.

*Diocesan parish share - In 2020 the parish share requested by the Diocese was £88,122 which was provided for in the accounts. Further to communication with the Diocese in it was confirmed that these are not a legal liability. The share in 2021 represents the cash paid to the Diocese of £64,000 less the difference between the request of £88,122 and the amount paid of £73,359 in 2020.

4(a) Staff Costs

Wages and salaries	<u>9,184</u>	<u>7,935</u>
--------------------	--------------	--------------

During the year the PCC employed an Administrator and an Assistant Administrator. Together these employees equate to less than two full time employees (2021 - 2).

No employee earned more than £60,000 per annum (2021 - none).

The PCC considers its key management personnel to comprise only of the Trustees, who receive no remuneration in their capacity as trustees.

4(b) Payments to PCC members/trustees

A trustee was paid £300 for services rendered to PCC for verging (2021: £238 for services.) No member/trustee was paid for expenses (2021: £nil.) No other member/trustee had any personal interest in any contract or transaction entered into by the PCC during the year, or received any remuneration or expenses. There were no outstanding balances at the year end (2021 - Nil).

5. Transactions with related parties

There were no related party transactions during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2022 (CONTINUED)

6. Fixed Assets

Tangible fixed assets (all unrestricted)	Freehold land & buildings £	Church equipment £	Total £
Cost or valuation			
At 1 January 2022	500,000	16,926	516,926
Additions	-	-	-
At 31 December 2022	500,000	16,926	516,926
Depreciation			
At 1 January 2022	-	15,224	15,224
Charge for the year	-	851	851
At 31 December 2022	-	16,075	16,075
At 31 December 2022	500,000	851	500,851
At 31 December 2021	500,000	1,702	501,702

The Church Halls are a fixed asset of the PCC held for continuing use in its work. They are valued at their estimated value in use by the PCC. As at 31 December 2022 this was estimated at £500,000 their current insurance value.

Moveable church furnishings are vested under special trust to the Church Wardens and they can not be disposed of without a faculty. As such they are regarded as inalienable property. These assets are detailed in the inventory.

	2022 £	2021 £
7. Debtors		
Tax recoverable	7,748	7,871
Other debtors	3,919	869
	<u>11,667</u>	<u>8,740</u>

All debtors relate to the unrestricted fund.

	2022 £	2021 £
8. Creditors		
<i>Amounts falling due within one year</i>		
Accruals for utility and other costs	1,398	6,917
Taxation and social security	118	445
Other creditors	6,636	6,193
	<u>8,152</u>	<u>13,555</u>

All creditors relate to the unrestricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2022 (CONTINUED)

9. Parish Funds

	2022	2021
	£	£
Unrestricted Funds		
Balance brought forward 1 January 2022	541,134	520,963
Total income for year	113,997	109,680
Total expenditure for year	(118,881)	(92,076)
Transfers between funds	(613)	2,567
Balance carried forward 31 December 2022	535,637	541,134
Restricted Funds		
Balance brought forward 1 January 2022	719	1,791
Total income for year	14,028	4,325
Total expenditure for year	(9,818)	(2,830)
Transfers between funds	613	(2,567)
Balance carried forward 31 December 2022	5,542	719

From time to time restricted funds are held which relate to donations received and expenditure for specific repairs required to the buildings and fixed asset additions.

Transfers between funds relates to money being spent on fixed asset additions and small over spends.

10. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Current year			
Tangible fixed assets	500,851	-	500,851
Current assets	42,938	5,542	48,480
<i>Liabilities</i>			
Amounts falling due within one year	(8,152)	-	(8,152)
	535,637	5,542	541,179
Comparative year			
	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible fixed assets	501,702	-	501,702
Current assets	52,987	719	53,706
<i>Liabilities</i>			
Amounts falling due within one year	(13,555)	-	(13,555)
	541,134	719	541,853

11. Capital commitment

During the year ended 31 December 2021 the Church entered into a contractual commitment to repair the exterior of the church in respect of pointing work. The Church projects that it will spend an additional £17,414 on this necessary repair work to the church. (Capital commitments 2021: £24,359.)

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

(registered charity no. 1139696)



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

CONTENTS

	Page(s)
Annual Report of the Parochial Church Council	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Parochial Church Council (PCC) has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2019.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC is a Public Benefit Entity.

Aim and Purpose

St Andrew's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Phil Carman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building, the Welcome Centre and the Church Halls.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish community. The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. We also endeavor to serve the wider community, as another part of what God in His love calls us to.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work

St Andrew's Church has the privilege of being in and serving the community of Starbeck; providing spiritual support, funerals, baptisms, weddings, praying and offering the Church's facilities wherever possible. To facilitate this work, it is important that we maintain the fabric of the Church, the Welcome Centre and Church Halls.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

Achievements and Performance

The varied church activities have enabled people of all ages to gain social and spiritual benefits. Most of our usual activities happened in 2021 but due to ongoing covid lockdown restrictions throughout the year some activities began the year online or did not run at certain times. Activities include a twice weekly parent and toddler group, a weekly social group for the elderly and vulnerable. A weekly group for adults with special needs and visits to local care homes. A group meeting on Tuesday mornings for coffee, cake and conversation to support women in our community for whom English is not their first language. Children and Youth groups have run as part of our Sunday services.

We streamed regular worship services through the year. When in person services re-started in May we continued to stream these online. Audio CDs and DVDs of the service were created to distribute to those who were unable to access them via the Internet.

At the end of 2021 there were 123 people on the Church electoral roll. The average weekly attendance was hard to gauge given the mixture of online and in person services. We believe that our overall weekly services engagement including online participants was approximately 120. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Church Membership

All are welcome to attend our regular services. The total number on the electoral roll was 123, of which 45% are from outside the parish. The number of people removed from the roll this year due to death or moving to another church was four and one new member was added.

Maintenance

Maintenance of the Church and halls has been carried out throughout the year as Covid restrictions have allowed. This has included essential servicing and safety checks.

Other Church Activities

Details of all other church activities and groups, and more detailed commentaries on the above activities, are contained in a separate Annual Report produced for the Annual Parochial Church Meeting.

Reserves Policy

The PCC's policy is to maintain a balance, representing approximately two and half months' general running expenses, on free unrestricted funds to cover emergency situations that may arise from time to time. The balance on free reserves was £15,073 (2020 - £20,963). Free reserves are unrestricted general funds at the year end, excluding funds invested in fixed assets and capital commitments. This is below the Church's target of £30,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

Financial Review

Overall, the Church made a surplus on its day to day activities of £19,099 (2020: Deficit £8,969).

Covid restrictions severely disrupted income flows and church giving which will take some time to recover from.

Whilst non-regular giving increased by £3,152 of which £2,675 was restricted to specific projects, overall unrestricted giving was down by £9,806.

Church and church hall lettings increased by £6,389 but is still down by 32% on 2019 (the last year when the buildings were open for the whole year without covid restrictions).

The large increase of £11,750 to major church repair costs was due to essential repointing work carried out. At the end of 2021 there were further commitments of £24,359 to complete this essential safety work and unpredictable income expectations due to covid impacts. Therefore, the PCC chose to continue to withhold a proportion of the Parish Share contributions to ensure we have adequate funds to finance these commitments.

Going forward the Church is enjoying a recovery of income from church activities to pre-covid levels but regular donations are still down and there are significant pressures on costs. Overall, this will need diligent control in order to meet our obligations to maintain suitable levels of reserves whilst dealing with unexpected expenses as they arise.

Volunteers

We would like to thank all the volunteers who work so hard to make St Andrew's Church the lively and vibrant community it is.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the curate and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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

The full PCC met six times during the year on Zoom.

The PCC discussed a wide range of matters during the year to take forward the life and worship of the Church. Finance was discussed at every meeting with major items being fabric repairs and maintenance, funding of mission partners, allocation of donations and equipment purchases.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

Given its wide responsibilities, the PCC has a number of committees each dealing with a particular aspect of parish life. The other Committees and Working Groups met between the PCC meetings and their deliberations were reported back to the full PCC and discussed where necessary. Co-opted members are allowed on these committees.

The Church employs two part time administrators who work from the Church office and from home during lockdown.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the council.

Mission Group

This group is responsible for making the congregation and PCC aware of both home and overseas mission opportunities and missionaries who need our support both financially and prayerfully. The group guides the PCC in deciding where our annual mission giving budget should be spent. In addition, the group is responsible for looking at and developing ways for the whole of the congregation to engage with the local community of Starbeck.

Children and Youth Group

This group has overall responsibility for guiding the vision for our work with Children and Young People.

Small Groups

This group is responsible for encouraging small group enablers to fulfil their roles in finding suitable materials for their groups to study, to encourage pastoral care in the small groups and to enable the allocation of church members to the most suitable groups.

Fabric Group

This group is responsible for the decision-making regarding repairs and maintenance to the Church halls and Welcome Centre.

Welcome Group

This group is responsible for providing direction to the Sunday welcome teams.

Administrative information

St Andrew's Church is situated on the High Street in Starbeck and the correspondence address is St Andrew's Church, Starbeck, Harrogate HG2 7JE. The church office telephone number is 01423 889162. St Andrew's Church is in the Harrogate Deanery which is part of the Ripon Episcopal area in the Diocese of Leeds.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

PCC members who have served from 1 January 2021 or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier are:

Ex Officio Members		
Rev. Phil Carman	Appointed September 2016	Incumbent and Chairman
Rev Sally Pickering	Appointed 01/09/2019	Curate and PCC member
Colin Hancox	Appointed 3/08/2022	Financial advisor
David Leonard	Elected APCM 2018 Elected AVM October 2020 Resigned 27/4/2022 Appointed 17/01/2022 Acting from 23/03/2022	Reader Church Warden PCC Temporary Treasurer
Mick Leach	Appointed AVM 27/4/2022 Elected member 19/5/21	Church Warden
Craig Buchan	Appointed APCM October 2020 Resigned 17/01/2022	PCC Treasurer
Rachel Williams	Appointed Nov 2018 Resigned 19/5/2021	PCC Secretary
Mary Williams	Appointed 19/5/2021 April 2021	PCC Secretary
Elected Members		
Dianne Sanderson	Appointed APCM 2018	PCC member & Standing Committee
Sheila Manning	Appointed APCM 2018 Resigned APCM 2021 Reappointed APCM 2022	PCC member
Martin Ainsworth	Appointed APCM 2018 Resigned APCM 2021	PCC member
Angela Kidman	Appointed APCM 2018 Resigned APCM 2021	PCC member
Adrienne Amos	Appointed 2019 Resigned 03/03/2022	PCC member
Audrey Wood	Appointed APCM 2019 Resigned 17/11/2022	PCC member
Chur Sun Loh	Appointed APCM 2019 Resigned APCM 2022	PCC member
Adam Hawkes	Appointed 2021	PCC member
Xanthi Ferguson	Appointed 2022	PCC member
Alison Hobbs	Appointed 2022	PCC member
Janet Jackson	Appointed 2022	PCC member
Jill Cook	Appointed 2022	PCC member
Rob Williams	Appointed 2022	PCC member
Samuel Colburn-Leach	Appointed 2022	PCC member

AVM=Annual Vestry Meeting; APCM=Annual Parochial Church Meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

Bankers:

CAF Bank
Kings Hill
West Malling
KENT
ME19 4TA

Independent Examiner:

S. B. Wearing, FCA, DCha
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Statement of Responsibilities of the Parochial Church Council

Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the members of the Parochial Church Council to prepare financial statements which give a true and fair view of the Parochial Church Council's financial activities during the year.

In preparing financial statements giving a true and fair view, the members of the Parochial Church Council 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 the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 27 November 2022 and signed on its behalf by:

.....
Rev Phil Carman (Chairman)

.....
David Leonard (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S CHURCH OF ENGLAND, STARBECK
IN THE DIOCESE OF LEEDS

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Church of England, Starbeck in the Diocese of Leeds ('the PCC') for the year ended 31 December 2021, which are set out on pages 11 to 19.

This report is made solely to the PCC's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the PCC's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006 ('the regulations').

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

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 PCC as required by section 130 of the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Sarah Wearing FCA, DChA
27 November 2022

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2(a)	90,264	4,325	94,589	100,535
Other trading activities	2(b)	648	-	648	608
Investments	2(c)	1	-	1	2
Church activities	2(d)	18,767	-	18,767	10,602
Total income		109,680	4,325	114,005	111,747
Expenditure on:					
Church activities	3	92,076	2,830	94,906	120,716
Total expenditure		92,076	2,830	94,906	120,716
Net income/(expenditure)		17,604	1,495	19,099	(8,969)
Net movement in funds		17,604	1,495	19,099	(8,969)
Reconciliation of funds:					
Transfers between funds		2,567	(2,567)	-	-
Total funds brought forward		520,963	1,791	522,754	531,723
Total funds carried forward		£ 541,134	£ 719	£ 541,853	£ 522,754

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Fixed Assets					
Tangible assets	6	501,702	-	501,702	500,000
Total Fixed Assets		501,702	-	501,702	500,000
Current Assets					
Debtors	7	8,740	-	8,740	8,511
Cash at bank		44,247	719	44,966	38,278
Total Current Assets		52,987	719	53,706	46,789
Liabilities					
Creditors: amounts falling due within one year	8	13,555	-	13,555	24,035
Total current liabilities		13,555	-	13,555	24,035
Net Current Assets		39,432	719	40,151	22,754
Total assets less current liabilities		541,134	719	541,853	522,754
Total Net Assets		541,134	719	541,853	522,754
Parish Funds					
Unrestricted funds	9	541,134	-	541,134	520,963
Restricted funds	9	-	719	719	1,791
Total Charity Funds		541,134	719	541,853	522,754

Approved by the Parochial Church Council on 27 November 2022 and signed on its behalf by:

.....
Revd Phil Carman (PCC Chairman)

.....
David Leonard (Treasurer)

The notes on pages 10 to 16 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

1. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable 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. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings held on behalf of the PCC for its own purposes are valued at market value. No depreciation is charged against such properties as they are regularly maintained to such an extent that their estimated economic lives and residual values are such that their depreciation is insignificant. At each year end an assessment is carried out to ascertain whether there is any indication that the properties should be written down (i.e. whether its carrying amount is more than its recoverable amount). If there is no indication that a property should be written down, it is not necessary to estimate the recoverable amount.

Equipment used within the church premises is depreciated on a straight-line basis over its estimated useful life of 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Cash at bank

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The PCC has cash resources and has no requirement for external funding for its day to day operations. The PCC has a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. The PCC continues to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2021 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
2. Income				
2(a) Donations and legacies				
Planned giving: Gift Aid	71,825	-	71,825	74,304
Gift aid recovered	16,007	-	16,007	18,298
Planned giving: Non Gift Aid	753	-	753	1,945
Collections (open plate)	550	-	550	2,042
Donations	1,111	2,675	3,786	634
Grants	-	1,650	1,650	2,282
Legacies	-	-	-	1,000
Other income	18	-	18	30
	90,264	4,325	94,589	100,535
2(b) Other trading activities				
Narthex/Welcome Centre	100	-	100	53
Family spot	548	-	548	555
	648	-	648	608
2(c) Investments				
Interest	1	-	1	2
	1	-	1	2
2(d) Church activities				
Church and church hall lettings	15,715	-	15,715	9,326
Parochial fees	3,052	-	3,052	1,276
	18,767	-	18,767	10,602
Total income	109,680	4,325	114,005	111,747

In 2020 £465 of donations were restricted.

The Church benefits greatly from the involvement and support of its volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2021 (CONTINUED)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
3(a) Church Activities				
Missionary and charitable giving				
Home mission	3,500	-	3,500	3,500
Ministry: Diocesan parish share*	49,237	-	49,237	88,122
Narthex	210	-	210	281
Other	1,032	-	1,032	67
Church running costs	8,630	-	8,630	9,475
Church running maintenance	2,586	1,630	4,216	2,837
Church major repairs	10,545	1,200	11,745	-
Upkeep of services	962	-	962	822
Support costs	1,545	-	1,545	2,058
Depreciation/Revaluation	851	-	851	1,560
Church Hall running costs	2,602	-	2,602	1,912
Church Hall repairs	-	-	-	162
Wages and honoraria	1,955	-	1,955	1,909
Church administrator salary	6,292	-	6,292	5,578
Administration	1,192	-	1,192	1,039
Bank charges and credit fees	97	-	97	60
Independent examiner's fee	840	-	840	1,334
Total expenditure	92,076	2,830	94,906	120,716

In 2020 £803 expenditure related to the restricted fund.

*Diocesan parish share - In 2020 the parish share requested by the Diocese was £88,122 which was provided for in the accounts. Further to communication with the Diocese it was confirmed that these are not a legal liability. The share in 2021 represents the cash paid to the Diocese of £64,000 less the difference between the request of £88,122 and the amount paid of £73,359 in 2020.

4(a) Staff Costs

Wages and salaries	<u>8,247</u>	<u>7,487</u>
--------------------	--------------	--------------

During the year the PCC employed an Administrator and an Assistant Administrator. Together these employees equate to less than two full time employees (2020 - 2).

No employee earned more than £60,000 per annum (2020 - none).

The PCC considers its key management personnel to comprise only of the Trustees, who receive no remuneration in their capacity as trustees.

4(b) Payments to PCC members/trustees

A trustee was paid £238 for services rendered to PCC for verging (2020: £356 for caretaking services.) No member/trustee was paid for expenses (2020: £213.) No other member/trustee had any personal interest in any contract or transaction entered into by the PCC during the year, or received any remuneration or expenses. There were no outstanding balances at the year end (2020 - Nil).

5. Transactions with related parties

There were no related party transactions during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2021 (CONTINUED)

6. Fixed Assets

Tangible fixed assets (all unrestricted)	Freehold land & buildings £	Church equipment £	Total £
Cost or valuation			
At 1 January 2021	500,000	14,373	514,373
Additions	-	2,553	2,553
At 31 December 2021	500,000	16,926	516,926
Depreciation			
At 1 January 2021	-	14,373	14,373
Charge for the year	-	851	851
At 31 December 2021	-	15,224	15,224
At 31 December 2021	500,000	1,702	501,702
At 31 December 2020	500,000	-	500,000

The Church Halls are a fixed asset of the PCC held for continuing use in its work. They are valued at their estimated value in use by the PCC. As at 31 December 2021 this was estimated at £500,000 their current insurance value.

Moveable church furnishings are vested under special trust to the Church Wardens and they can not be disposed of without a faculty. As such they are regarded as inalienable property. These assets are detailed in the inventory.

	2021 £	2020 £
7. Debtors		
Tax recoverable	7,871	8,101
Other debtors	869	410
	<u>8,740</u>	<u>8,511</u>

All debtors relate to the unrestricted fund.

	2021 £	2020 £
8. Creditors		
<i>Amounts falling due within one year</i>		
Accruals for utility and other costs	6,917	6,216
Taxation and social security	445	-
Other creditors	6,193	17,819
	<u>13,555</u>	<u>24,035</u>

All creditors relate to the unrestricted fund.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST ANDREW'S CHURCH OF ENGLAND, STARBECK IN THE DIOCESE OF LEEDS**

NOTES TO THE ACCOUNTS - 31 DECEMBER 2021 (CONTINUED)

9. Parish Funds

	2021 £	2020 £
Unrestricted Funds		
Balance brought forward 1 January 2021	520,963	529,619
Total income for year	109,680	111,282
Total expenditure for year	(92,076)	(119,913)
Transfers between funds	2,567	(25)
	541,134	520,963
Balance carried forward 31 December 2021	541,134	520,963
Restricted Funds		
Balance brought forward 1 January 2021	1,791	2,104
Total income for year	4,325	465
Total expenditure for year	(2,830)	(803)
Transfers between funds	(2,567)	25
	719	1,791
Balance carried forward 31 December 2021	719	1,791

From time to time restricted funds are held which relate to donations received and expenditure for specific repairs required to the buildings and fixed asset additions.

Transfers between funds relates to money being spent on fixed asset additions and small over spends.

10. Analysis of net assets by fund

Current year	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	501,702	-	501,702
Current assets	52,987	719	53,706
<i>Liabilities</i>			
Amounts falling due within one year	(13,555)	-	(13,555)
	541,134	719	541,853
	541,134	719	541,853
Comparative year	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	500,000	-	500,000
Current assets	44,998	1,791	46,789
<i>Liabilities</i>			
Amounts falling due within one year	(24,035)	-	(24,035)
	520,963	1,791	522,754
	520,963	1,791	522,754

11. Capital commitment

During the year the Church entered into a contractual commitment to repair the exterior of the church in respect of pointing work. The Church projects that it will spend an additional £24,359 on this necessary repair work to the church. (Capital commitments 2020: £nil.)