

**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
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ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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**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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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.

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**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.

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**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.

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**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.

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**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

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**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
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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
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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
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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
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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.

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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
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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
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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>
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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)
	<hr/> 541,134	<hr/> 520,963
Balance carried forward 31 December 2021	<hr/> <hr/> 541,134	<hr/> <hr/> 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
	<hr/> 719	<hr/> 1,791
Balance carried forward 31 December 2021	<hr/> <hr/> 719	<hr/> <hr/> 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)
	<hr/> 541,134	<hr/> 719	<hr/> 541,853
	<hr/> <hr/> 541,134	<hr/> <hr/> 719	<hr/> <hr/> 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)
	<hr/> 520,963	<hr/> 1,791	<hr/> 522,754
	<hr/> <hr/> 520,963	<hr/> <hr/> 1,791	<hr/> <hr/> 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.)