

**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**

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ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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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 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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.

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**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.

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**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.

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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.

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**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

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**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
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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
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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
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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
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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.

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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
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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
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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>
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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 (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
	<hr/>	<hr/>
Balance carried forward 31 December 2022	535,637	541,134
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
Balance carried forward 31 December 2022	5,542	719
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>
	535,637	5,542	541,179
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
	541,134	719	541,853
	<hr/>	<hr/>	<hr/>

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.)