

**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
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ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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

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**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

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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.

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**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.

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**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

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**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
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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
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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
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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.

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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.

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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.

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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
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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 (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
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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.

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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.

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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