

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST HELEN WITH ST MARTIN, YORK**

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

(Registered Charity Number: 1153456)

**Rector : Rev'd Canon Liz Hassall
Charity Number: 1153456**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

CONTENTS

	Page(s)
Annual Report	1 to 7
Independent Examiner's Report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition of the Charities SORP (FRS102) October 2019 effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed for the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition of the Charities SORP (FRS102) October 2019 effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Change of accounting method

In previous years, PCC St Helen with St Martin has been able to make the election under section 133 of the Charities Act 2011 to prepare its financial statements using the receipts and payments method. As a result of the receipt of legacy income, this option is not available this year as the church's income now exceeds the £250,000 threshold for this election. This means that the Church must prepare its accounts for 2024 using the accruals method and restate the 2023 figures to reflect this method too.

Objectives and Public Benefit

The PCC's objectives are laid out in a variety of statutory provisions as applicable to all Parochial Church Councils, as clarified from time to time in case law. Most fundamentally, the PCC has the responsibility for co-operating with the incumbent in promoting within the ecclesiastical parish of [St Helen with St Martin](#) the whole mission of the church, including pastoral, evangelistic, social, and ecumenical matters.

As a charity, the PCC must demonstrate public benefit, with reference to the Charity Commission guidance on public benefit, and, in particular, such supplementary guidance as exists on charities for the advancement of religion. Accordingly, a summary of our activities is given below.

Aims and Activities

Our vision is that we are led forward and motivated spiritually, prayerfully, joyfully and enthusiastically to show that we are a living church portraying and offering Christian love and values to the community around us and to those who suffer in the wider world.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Aims and Activities - continued

- We exist to reveal Christ through worship and loving service.
- Our churches offer Christian hospitality, care and hope.
- St Helen's and St Martin's are, for everyone, sacred places where worship to God is offered.
- St Helen's is committed to contributing to the life of the city.
- St Martin's promotes peace and reconciliation

The PCC meets on a regular basis to review activities and make plans to achieve its objectives of mission. In addition, there are informal meetings of officers to ensure progress is made.

The PCC is responsible for two churches located a few hundred yards apart in the city centre. St Helen is the parish church where the principal services are held. St Martin is a chapel of ease dedicated to Peace and Reconciliation and continues to be a partner in the Community of the Cross of Nails.

Report on activities and achievements in 2024

The pattern of services continued with a main parish Eucharist at noon on Saturday at St Helen, plus a mid-week Eucharist at 12.15pm at St Martin. Both churches show a stable congregation, which is augmented by various visitors to York.

The Wednesday morning Bible study continues online using the Zoom platform and is diligently led by the Revd Kingsley Boulton, with a small number of regular attendees. The service of morning prayer on a Wednesday, which was begun in 2023, is no longer happening due to changing commitments of those leading. The "Iona-inspired" service of evening prayer and fellowship on the first Wednesday of the month has flourished during the summer months – it is not practical to hold these on Winter evenings.

We continue to share fellowship together as a community. Weekly coffee (and packed lunches) have continued in the Upper Room after the midweek service at St Martin, and we often welcome visitors to St Helen's during refreshments after our Saturday Communion; this is an important part of our outreach.

We have had a strong cohort of choral scholars: recipients of the "Margaret and Anthony Hammersley Scholarships", who have continued for a second year as a quartet. Our organ scholar also continued for a further year. We were delighted to welcome a new Director of Music, who was able to inspire and direct the scholars, including inviting guest singers (some of whom were former scholars) to offer occasional services with repertoire in more than four voice parts. During university vacations, we are grateful to local organists who play when the Director of Music is not available. We are very grateful to our Feoffees who enable the funding of our musical scholarships.

In January 2024, the Revd Kingsley Boulton was ordained as priest, coming out of retirement and being relicensed as Assistant Curate. Kingsley has been a regular and faithful member of the team for some

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Report on activities and achievements in 2024 - continued

years. We remain deeply grateful to the various retired clergy who take services at our churches alongside the licensed clergy.

A programme of concerts was held at St Helen this year, including some musical groups who have returned from previous years. In early October, we again took part in the "York Unlocked" weekend. Thanks in large part to volunteers from York Unlocked, we were again able to open up St Martin's including the courtyard. Large numbers of visitors were welcomed, and we were able to share the story of St Martin's over the course of the bombing and rebuilding, as well as our involvement with the Cross of Nails community and our role as a place of prayer for peace and reconciliation.

The partnership with Changing Lives and York in Recovery continues. As in previous years a special Christmas Carol Service was held with moving testimony given by previous members of the various programmes. Other Christmas services at St Helen were held as before with similar numbers to those of the previous year. We are grateful to Anthony and Lisa for their efforts in fetching and decorating our Christmas Tree, which acts as a focal point for prayer requests during the lead up to Christmas.

During 2024 the churches were opened for visitors on most days. St Martin tended to be available Sunday to Friday whilst the opening at St Helen has depended on the availability of volunteers and is more varied. We have recruited more volunteers to open and lock the churches but further offers would be warmly welcomed.

At the close of the year we again hosted the Cards for Good Causes shop in St Martin's, which enables a seven-day presence in the church and raises funds both for us and for various charities. This year, as an experiment, we continued the Wednesday services while the shop was open. This was a great success and we hope to repeat the experiment next year.

In the course of the year we have begun to work more closely with the other City Centre Churches through regular joint meetings of churchwardens and clergy. We have planned a programme of midweek services for certain feast-days and festivals in the hope that people from different churches will come and worship together.

2024 was a year of consolidation and stability after some very turbulent years. It has been good to welcome new members to our community and to continue in our endeavours to demonstrate an active Christian presence to those beyond our doors.

Future Plans

All our regular and occasional activities are expected to go ahead during the coming year. There will be some changes to the clergy support, as our Rector has been seconded to the post of Acting Archdeacon for the next few months, beginning in April.

Sadly, we will again be recruiting a new Director of Music this year, the current post-holder having unexpectedly been offered a post overseas. We are working in partnership with All Saints Pavement

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Future Plans - continued

PCC in the recruitment process. Recruitment of new choral scholars for September 2025 is already underway, the current post-holders reaching the end of their university careers in the summer.

Policies

The PCC re-adopted the Safeguarding Policy of York Diocese and has a named Parish Safeguarding Representative. In 2024 there were no regulated activities for children and vulnerable adults organised by the PCC. The PCC has complied with section 5 Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishops' guidance relating to the safeguarding of children and vulnerable adults).

The Churchwarden monitors the issue of advice by the Charity Commission and reports to the PCC as necessary to ensure compliance with requirements. In 2024 there have been no party related transactions nor any matters that needed to be reported to the Commission.

The PCC has a long-standing reserves policy which is to ensure that there is enough funding in place for at least 12 months anticipated expenditure and there is a contingency for the organs. This policy was reaffirmed and updated by the PCC on 26 February 2025.

Other matters

At 31 December 2024 there were 45 on the Church Electoral Roll.

Financial review

The balance sheet for total restricted and unrestricted funds shows an increase of £225,668 from £72,661 at 31 December 2023 to £298,329 at 31 December 2024; this increase is largely due to the receipt of two legacies during the year.

Two anonymous legacies were received during the year via CAF, amounting to £219,465

A freewill contribution of £4,000 (£4,000 in 2023) was paid to the Diocesan Common Fund.

The PCC has not paid or rewarded any trustee for services.

The repairs to the fabric of our historic churches are in the main paid for by the Feoffees for St Helen with St Martin. We are grateful for their generous and ongoing support which assists with outgoings and in particular repairs and maintenance. Another York city centre trust has made generous grants to fund the music and organ scholars.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Reserves

As at 31 December 2024 the church's undesignated funds were recorded as a surplus of £290,550. Movement on the restricted and designated funds are shown at note 8 of the accounts.

Structure, governance and management

The parish is St Helen with St Martin, York. The parish has been held in plurality for a number of years with the parishes of All Saints Pavement, St Denys, and St Olave.

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) and was registered with the Charity Commission on 19 August 2013, number 1153456.

The method of appointment of PCC members is set out in the Church Representation Rules, introduced by the Synodical Government Measure 1969 and since amended. The trustees of the charity are the members of the PCC. In summary, the members of the PCC are: the Incumbent (or priest-in-charge where applicable), clergy licensed to the parish, the two churchwardens, and the Deanery Synod representatives (who are all ex officio members) together with a number of members elected at the Annual Parochial Church Meeting (APCM) by those on the Electoral Roll maintained under the Church Representation Rules, the number varying in law depending upon the number on the Electoral Roll; plus co-opted members so far as permitted by law and appointed from time to time. All regular attendees at parish services are encouraged to apply to be included on the Electoral Roll. All parishioners – that is, those residing within the geographical bounds of the ecclesiastical parish plus those on the electoral roll – are entitled to vote for two churchwardens at the annual Vestry Meeting which conventionally immediately precedes the APCM.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Administrative information

Addresses: St Helen Stonegate
St Helen's Square
YORK YO1 8QN

St Martin Coney Street
Coney Street
YORK YO1 9QL

Charity Number: 1153456

PCC Members:

Priest-in-Charge: The Rev'd Canon Liz Hassall (Rector from January 2025)

Assistant Curates: The Rev'd Dave Hobman (Deacon) Resigned 15 July 2024
The Rev'd Nicky Gladstone
The Revd Kingsley Boulton (from 6th January 2024)

Churchwarden: Anthony Hammersley (wef 16 May 2024)

Secretary: Anthony Hammersley

Acting Treasurer: Anthony Hammersley

PCC Vice Chair Anthony Hammersley

Elected members Jonathan Marshall
Christine Hardaker
Wanda Manley
Trevor Julian

Principal Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
WEST MALLING
Kent
ME19 4JG

Independent Sarah Wearing FCA, DChA

Examiner: HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST HELEN WITH ST MARTIN, YORK**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024 – continued**

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the statutory provisions governing the operation of any Parochial Church Council. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Parochial Church Council on 10/5/25 and signed on its behalf by



Rev'd Canon Liz Hassall (Chair)



Anthony Hammersley (Vice Chair)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST HELEN WITH ST MARTIN, YORK**

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Helen with St Martin, York ("the PCC") for the year ended 31 December 2024.

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 accounts 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 accounts 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 the terms found in the current Church Guidance issued by the Finance Division of the Archbishops' Council.

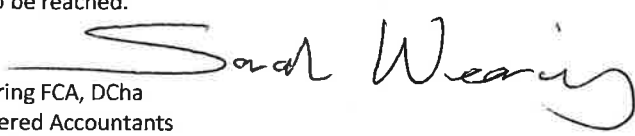
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

DATE 10/5/25

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £
Income from:							
Donations and legacies	2	230,765	-	230,765	12,697	50	12,747
Church activities	2	6,400	-	6,400	5,347	-	5,347
Investment income	2	5,124	-	5,124	797	-	797
Other income	2	17,568	7,800	25,368	22,495	28,256	50,751
Total income		259,857	7,800	267,657	41,336	28,306	69,642
Expenditure on:							
Charitable activities							
Church activities	3	34,887	7,102	41,989	23,456	28,492	51,948
Raising funds							
Fundraising costs	3	-	-	-	-	-	-
Total expenditure		34,887	7,102	41,989	23,456	28,492	51,948
Net incoming/(expenditure)		224,970	698	225,668	17,880	(186)	17,694
Transfers between funds		-	-	-	-	-	-
Net movement in funds		224,970	698	225,668	17,880	(186)	17,694
Reconciliation of funds:							
Total funds brought forward		66,580	6,081	72,661	48,700	6,267	54,967
Total funds carried forward		291,550	6,779	298,329	66,580	6,081	72,661

The notes on pages 11 to 17 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
BALANCE SHEET
YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Current assets							
Debtors	6	5,424	-	5,424	5,828	-	5,828
Cash at bank and in hand		295,097	-	295,097	62,075	6,081	68,156
Total current assets		300,521	-	300,521	67,903	6,081	73,984
Current liabilities							
Creditors: amounts falling due within one year	7	2,192	-	2,192	1,323	-	1,323
Net current assets		298,329	-	298,329	66,580	6,081	72,661
Total assets less current liabilities		298,329	-	298,329	66,580	6,081	72,661
Funds of the Charity							
Unrestricted funds							
Designated funds	9	1,000	-	1,000	1,000	-	1,000
Undesignated funds	9	290,550	-	290,550	65,580	-	65,580
Restricted funds	8	-	6,779	6,779	-	6,081	6,081
Total funds		291,550	6,779	298,329	66,580	6,081	72,661

The notes on pages 11 to 17 form part of these accounts.

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



Rev'd Canon Liz Hassall

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 1 - Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities; the current Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition of the Charities SORP (FRS102, October 2019, effective 1 January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

In previous years that Church prepared its accounts using the receipts and payments accounting method. This is the first year that the accruals method has been used. The previous year's figures have also been adjusted to reflect the accruals accounting method.

The PCC constitutes a public benefit entity as defined by FRS102.

The financial statements cover 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.

There were no significant estimates or judgements made by the PCC in preparing these financial statements.

Going concern

The Trustees have reviewed the financial position of the PCC and have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants, legacies and donations	Grant, legacies and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 1 - Accounting policies (continued)

INCOMING RESOURCES (continued)

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

ASSETS

Debtors	Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Consecrated property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.</p> <p>Consecrated and beneficed property is excluded from accounts by s.10 (2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure.</p>
Depreciation	<p>Depreciation is calculated to write off the cost of fixed assets over their expected useful lives. The rates used are as follows:</p> <ul style="list-style-type: none"> • Fixtures, fittings & equipment: 20% per annum straight line

FUNDS

Restricted funds	These are revenue donations or grants for a specific PCC activity intended by the donor.
Designated funds	These are funds set aside by the PCC for use in the future.
Unrestricted funds	Funds which are to be spent on the PCC's general purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 2 - Analysis of incoming resources

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Donations and legacies						
Church and sundry collections	3,734	-	3,734	4,711	-	4,711
Donations, including Gift Aid	4,886	-	4,886	5,835	50	5,885
Legacies	219,465	-	219,465	-	-	-
Wall box – St Helen	1,182	-	1,182	1,265	-	1,265
Wall box – St Martin	1,498	-	1,498	886	-	886
	230,765	-	230,765	12,697	50	12,747
During the year the church received two legacies, the first £157,449 and the second £62,016, totalling £219,465 giving a total of in respect of a legacy. The church is not aware of any additional amounts due to be received.						
Church activities						
Cards for Good Causes	3,742	-	3,742	3,721	-	3,721
Fees	-	-	-	604	-	604
Music / concerts	2,338	-	2,338	645	-	645
Bell Ringers	320	-	320	377	-	377
	6,400	-	6,400	5,347	-	5,347
Investment income						
Interest	5,124	-	5,124	797	-	797
	5,124	-	5,124	797	-	797
Other income						
Feoffees of St Helen with St Martin repair grants	7,218	-	7,218	13,970	18,928	32,898
Feoffees grant for electricity, insurance etc	9,315	-	9,315	8,525	-	8,525
Diocese grant for heating	-	1,000	1,000	-	-	-
Feoffees grant for scholars	-	6,800	6,800	-	5,000	5,000
VAT Refunds place of worship grants	1,035	-	1,035	-	4,328	4,328
	17,568	7,800	25,368	22,495	28,256	50,751
Total	259,857	7,800	267,657	41,336	28,306	69,642

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 3 - Analysis of resources expended

	Unrestricted	Restricted	2024	Unrestricted	Restricted	2023
	£	£	£	£	£	£
Church activities						
Diocesan Common Fund	4,000	-	4,000	4,000	-	4,000
Ministry: clergy and other fees	212	-	212	761	-	761
Churches – insurance	7,792	-	7,792	7,476	-	7,476
Churches – utilities	5,348	916	6,264	4,331	-	4,331
Churches – fabric maintenance and repairs	8,412	-	8,412	(1,004)	23,256	22,252
Churches – cleaning services	2,376	-	2,376	2,016	-	2,016
Upkeep of services	1,817	-	1,817	1,148	50	1,198
Flowers	-	-	-	151	-	151
Printing / stationery	607	-	607	721	-	721
Administration	1,881	-	1,881	2,070	-	2,070
Website	243	-	243	417	-	417
Subscriptions and performing rights	579	-	579	36	-	36
Organ Bursary, choral scholars and musicians	468	6,186	6,654	505	5,186	5,691
Independent Examiner's fee and accountancy	1,152	-	1,152	828	-	828
	34,887	7,102	41,989	23,456	28,492	51,948
Raising funds						
Fundraising costs	-	-	-	-	-	-
Total	34,887	7,102	41,989	23,456	28,492	51,948

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 4 - Details of certain items of expenditure

4.1 Employee costs

The PCC has no employees (2023 none).

4.2 Trustee expenses

No trustees received any payment or reimbursement of out of pocket expenses in the year (2023 - none).

Note 5 - Related party transactions

No member or person related to a member had any personal interest in any contract or transaction entered into by the PCC during the year, or received any remuneration or expenses. (2023: £nil)

Note 6 - Debtors and prepayments

Analysis of debtors all falling due within one year

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Feofees claims	3,072	-	3,072	3,500	-	3,500
Prepayments & accrued income	2,352	-	2,352	2,328	-	2,328
Total	5,424	-	5,424	5,828	-	5,828

Note 7 - Creditors and accruals

Analysis of creditors all falling due within one year

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Accruals	2,192	-	2,192	1,323	-	1,323
Total	2,192	-	2,192	1,323	-	1,323

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 8 - Funds

	Funds b/f	Incoming	Outgoing	Transfers	Funds c/f
	£	resources	resources		
		£	£	£	£
Movements of funds - 2024					
Restricted funds					
Choral and organ scholarships	4,081	6,800	(6,186)	-	4,695
Heating fund	2,000	1,000	(916)	-	2,084
Total restricted funds	6,081	7,800	(7,102)	-	6,779
Unrestricted funds					
Designated					
Sound system fund	1,000	-	-	-	1,000
Undesignated					
Free reserves	65,580	259,857	(34,887)	-	290,550
Total unrestricted funds	66,580	259,857	(34,887)	-	291,550
Total funds	72,661	267,657	(41,989)	-	298,329
Movements of funds - 2023					
Restricted funds					
Choral and organ scholarships	4,267	5,000	(5,186)	-	4,081
Heating fund	2,000	-	-	-	2,000
Sermons on feast days	-	50	(50)	-	-
Feoffees - church major repair projects	-	23,256	(23,256)	-	-
Total restricted funds	6,267	28,306	(28,492)	-	6,081
Unrestricted funds					
Designated					
Sound system fund	1,000	-	-	-	1,000
Undesignated					
Free reserves	47,700	41,336	(23,456)	-	65,580
Total unrestricted funds	48,700	41,336	(23,456)	-	66,580
Total funds	54,967	69,642	(51,948)	-	72,661

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST HELENS WITH ST MARTIN, YORK
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Note 8 - Funds continued

Restricted funds	Purpose and Restrictions
Choral and organ scholarships	The PCC received a grant from the Charity of Leonard Thompson to fund the choral and organ scholars; and associated music costs.
Heating fund	Monies were received from the Diocese to help with the increase in heating costs. The PCC has decided to keep this until the new utility fixed (higher) price contract commences in September 2024. A second grant was received this year.
Sermons on feast days	Monies received from Feoffees, on behalf of the Charity of Leonard Thompson, to ensure sermons on certain feast days.
Repair projects	During the year funds were received from Feoffees charity to pay for large repair costs in respect of the Church's heating system and St Martins courtyard.
Designated funds	Purpose
Sound System	For music provision across all services. Including the Parish Eucharist, Evensong and feast days.

Note 9 - Net assets by fund

	Undesignated Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Current year				
Tangible Fixed Assets	-	-	-	-
Current Assets	292,742	1,000	6,779	300,521
Current Liabilities	(2,192)	-	-	(2,192)
At 31 December 2024	<u>£ 290,550</u>	<u>£ 1,000</u>	<u>£ 6,779</u>	<u>£ 298,329</u>
Comparative year				
Tangible Fixed Assets	-	-	-	-
Current Assets	66,903	1,000	6,081	73,984
Current Liabilities	(1,323)	-	-	(1,323)
At 31 December 2023	<u>£ 65,580</u>	<u>£ 1,000</u>	<u>£ 6,081</u>	<u>£ 72,661</u>

